



Dave Yost • Auditor of State



**ASHTABULA COUNTY  
FINANCIAL CONDITION**

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**ASHTABULA COUNTY**  
**FEDERAL AWARDS EXPENDITURES SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

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 Developmental Disabilities</i>						
Medical Assistance Programs						
ARRA Targeted Case Management (TCM) - Title XIX		93.778	\$ 24,484		\$ 24,484	
ARRA Level One Adult Day-Hab			78,568		78,568	
Subtotal Medical Assistance Program			<u>103,052</u>		<u>103,052</u>	
Social Services Block Grant - Title XX	MR-04 (09-10)	93.667	54,800		54,800	
<b>Subtotal - Ohio Department of Developmental Disabilities:</b>			<u>157,852</u>		<u>157,852</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 10	93.778	2,890,869		3,264,327	
	FY 11		3,086,861		2,989,270	
ARRA - Title XIX	FY 10		458,317		517,254	
	FY 11		411,685		471,811	
Subtotal - Title XIX			<u>6,847,732</u>		<u>7,242,662</u>	
State Children's Insurance Program	FY 10	93.767	252,207		288,054	
	FY 11		220,105		221,332	
Subtotal - State Children's Insurance Program			<u>472,312</u>		<u>509,386</u>	
Social Services Block Grant - Title XX	FY 10	93.667	54,095		36,978	
	FY 11		22,412		30,930	
Subtotal Social Services Block Grant - Title XX			<u>76,507</u>		<u>67,908</u>	
Community Mental Health Block Grant	FY 10	93.958	146,088		76,809	
	FY 11		247,904		126,963	
Subtotal Community Mental Health Grant			<u>393,992</u>		<u>203,772</u>	
<b>Subtotal - Ohio Department of Mental Health:</b>			<u>7,790,543</u>		<u>8,023,728</u>	
<i>Passed Through Ohio Department of Jobs &amp; Family Services and the Ohio Department of Alcohol &amp; Drug Addition Services</i>						
Medical Assistance Program						
Title XIX	FY 10	93.778	497,840		536,758	
	FY 11		492,331		534,416	
ARRA - Title XIX	FY 10		78,880		85,047	
	FY 11		77,865		84,378	
Subtotal - Title XIX			<u>1,146,916</u>		<u>1,240,599</u>	
State Children's Insurance Program	FY 10	93.767	28,344		33,256	
	FY 11		37,664		33,644	
Subtotal - State Children's Insurance Program			<u>66,008</u>		<u>66,900</u>	
Prevention and Treatment of Substance Abuse:		93.959				
ADA Women's set aside	04-1012-Women-8-9028		150,581		141,121	
ADA Women's set aside	04-1012-Women-9-9028		75,290		159,581	
Federal per capita	FY 10		160,429		137,950	
Federal per capita	FY 11		74,051		128,744	
Subtotal - Prevention and Treatment of Substance Abuse			<u>460,351</u>		<u>567,396</u>	
<b>Subtotal - Ohio Department of Alcohol and Drug Addiction</b>			<u>\$ 1,673,275</u>		<u>\$ 1,874,895</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, 2010**

<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.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>						
<i>Passed Through Ohio Department of Jobs &amp; Family Services</i>						
Child Welfare Services	G-1011-11-5008	93.645	\$ 80,304		\$ 80,304	
Temporary Assistance for Needy Families	JFS FTF 09 JFS FTF 10 JFS FTF 11	93.558	(353,409) 3,031,987 300,000		(15,039) 2,628,148 840,338	
<b>Subtotal - Temporary Assistance for Needy Families</b>			<b>2,978,578</b>		<b>3,453,447</b>	
Title IV E Foster Care	G-1011-11-5008	93.658	2,399,656		2,399,656	
Child Abuse Prevention	G-1011-11-5008	93.669	1,944		1,944	
Promoting Safe and Stable Families	G-1011-11-5008	93.556	6,413		6,413	
Chafee Foster Care Independence Program	G-1011-11-5008	93.674	3,455		3,455	
Kindship Federal Program	G-1011-11-5008	93.605	74,614		74,614	
<i>Child Care Cluster</i>						
Child Care and Development Block Grant	FCD 09 FCD 10 FCD 11	93.575	109,505 10,495 -		- 12,298 480	
Child Care Mandatory and Matching Funds	FCM 09 FCM 10 FCM 11	93.596	(674,187) 621,505 125,000		- 53,188 176,116	
<b>Subtotal - Child Care Cluster</b>			<b>192,318</b>		<b>242,082</b>	
Child Support Enforcement	FSC 08 FCS 09 FSC 10	93.563	54,685 (378,892) 1,146,438		- - 179,009	
ARRA Child Support Enforcement	FCS 11 FCS 09S FCS 10S		103,713 243,510 350,000		324,502 (10,019) 678,747	
<b>Subtotal - Child Support Enforcement</b>			<b>1,519,454</b>		<b>1,172,239</b>	
Medicaid - Title XIX	FMT 09 FMT 10 FMT 11	93.778	282,934 349,161 100,000		- 509,410 136,726	
<b>Subtotal - Medicaid - Title XIX</b>			<b>732,095</b>		<b>646,136</b>	
<i>Supplemental Food Assistance Program Cluster</i>						
Administrative Matching Grants	FFS 08	10.551	877		-	
Supplemental Food Assistance Program	FFB 09 FFB 10 FFB 11 FFS 09 FFS 10 FFS 11	10.561	140,155 391,826 50,000 7,630 5,983		6,812 445,385 40,576 - 6,969 303	
ARRA - Supplemental Food Assistance Program	FFS 09S FFS 10S	10.561	43,687 42,526		- 42,526	
<b>Subtotal - Supplemental Food Assistance Cluster</b>			<b>682,684</b>		<b>542,571</b>	
Social Services Block Grant - Title XX	FSS 09 FSS 10 FSS 11	93.667	140,127 215,000 125,000		- 190,521 40,296	
<b>Subtotal - Social Services Block Grant - Title XX</b>			<b>480,127</b>		<b>230,817</b>	
<b>Subtotal - Ohio Department of Jobs and Family Services</b>			<b>9,151,642</b>		<b>8,853,678</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	40,296		40,296	
<i>Passed Through the Ohio Secretary of State</i>						
Voting Access for Individuals with Disabilities		93.617	6,444		6,444	
<b>Total U.S. Department of Health &amp; Human Services</b>			<b>18,820,052</b>		<b>18,956,893</b>	
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>						
<i>Direct Funding:</i>						
Shelter Care Plus (SPC) Program	OH16C30-7014 FY 10 OH16C30-7014 FY 11	14.238	129,019 168,704		136,163 146,472	
			<b>297,723</b>		<b>282,635</b>	
<i>Passed Through Ohio Department of Development - Office of Local Governmental Services:</i>						
Community Development Block Grant - Small Cities	B-F-08-1AD-1 B-F-09-1AD-1	14.228	220,600 244,350		297,461 204,449	
CDBG - Community Housing Improvement:	B-C-07-004-1		-		2,483	
CDBG - Community Housing Improvement ARRA:	B-C-091AD-1		95,900		103,970	
<b>Subtotal - CDBG Small Cities</b>	B-R-09-1AD-1	14.255	210,000		208,788	
			<b>770,850</b>		<b>817,151</b>	
Community Development Neighborhood Stabilization Program	B-Z-08-1AD-1	14.228	721,598		879,007	
Community Housing Improvement Program	B-C-07-004-2 B-C-09-1AD-2	14.239	- 87,000		16,280 54,948	
			<b>87,000</b>		<b>71,228</b>	
<b>Total U.S. Department of Housing &amp; Urban Development</b>			<b>\$ 1,877,171</b>		<b>\$ 2,050,021</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, 2010**

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 AGRICULTURE</b>						
<i>Passed Through the Ohio Department of Education:</i>						
<i>Nutrition Cluster:</i>						
School Breakfast Program	n/a	10.553	\$ 42,099		\$ 42,099	
National School Lunch Program	n/a	10.555	135,525	9,764	135,525	9,764
<b>Subtotal - Nutrition Cluster</b>			<b>177,624</b>	<b>9,764</b>	<b>177,624</b>	<b>9,764</b>
<b>Total U.S. Department of Agriculture</b>			<b>177,624</b>	<b>9,764</b>	<b>177,624</b>	<b>9,764</b>
<b>U.S. DEPARTMENT OF LABOR:</b>						
<i>Passed Through Workforce Investment Act -- Area 19 Geauga, Ashtabula, Portage Partnership Inc (GAPP Inc):</i>						
<b>Workforce Investment Act Cluster:</b>						
Workforce Investment Act -- Adult Programs	FY 2009	17.258	98,487		97,487	
	FY 2010		167,455		167,455	
ARRA Workforce Investment Act -- Adult Programs	FY 2010		92,402		92,402	
<b>Subtotal - Adult Programs</b>			<b>358,344</b>		<b>357,344</b>	
Workforce Investment Act -- Youth Activities	PY 2007	17.259	20,222		20,222	
	PY 2008		167,092		167,092	
	PY 2009		181,891		181,891	
	FY 2010		46,321		46,321	
ARRA Workforce Investment Act -- Youth Activities	FY 2010		37,601		37,601	
<b>Subtotal - Youth Activities</b>			<b>453,127</b>		<b>453,127</b>	
Workforce Investment Act -- Dislocated Workers	PY 2009	17.260	66,192		66,192	
	PY 2010		84,430		84,430	
	FY2010		348,872		348,872	
	FY2011		38,132		38,132	
ARRA Workforce Investment Act -- Dislocated Workers	FY 2010		237,290		237,290	
<b>Subtotal - Dislocated Workers</b>			<b>774,916</b>		<b>774,916</b>	
<b>Total -- WIA Cluster</b>			<b>1,586,387</b>		<b>1,585,387</b>	
<b>Total U.S. Department of Labor</b>			<b>1,586,387</b>		<b>1,585,387</b>	
<b>U.S. DEPARTMENT OF TRANSPORTATION:</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	642,075		642,075	
Capitalized Maintenance			149,007		149,007	
ARRA Capitalized Maintenance			1,600		1,600	
			792,682		792,682	
<b>Highway Planning and Construction Cluster:</b>						
<i>Passed Through the Ohio Department of Transportation</i>						
Section 205	PID 18518	20.205	1,299,206		1,299,206	
Section 205 ARRA			972,073		972,073	
			<b>2,271,279</b>		<b>2,271,279</b>	
<i>Passed Through the University Hospital Health System Brown/Geneva Hospitals</i>						
OVI Enforcement Grant(OVIFT)	2008-4-00-00-00517-01	20.601	9,040		9,040	
		20.608	7,227		7,227	
<b>Subtotal - OVI Task Force</b>			<b>16,267</b>		<b>16,267</b>	
<b>Total U. S. Department of Transportation</b>			<b>3,080,228</b>		<b>3,080,228</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, 2010**

<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.S. DEPARTMENT OF HOMELAND SECURITY</b>						
<i>Passed Through the Ohio Department of Public Safety's Emergency Management Agency: Homeland Security Cluster</i>						
Homeland Security Program (SHSP)	2008-GE-T8-0025	97.067	\$ 98,095		\$ 98,095	
	2009-SST9-0089		51,129		51,129	
Sub Total Homeland Security Program			<b>149,224</b>		<b>149,224</b>	
Emergency Management Performance Grant	200-EM-E8-0002	97.042	67,496		67,496	
	2010-EP-E9-0061		86,900		86,900	
Sub Total EMA Performance Grant			<b>154,396</b>		<b>154,396</b>	
<b>Total U.S. Department of Homeland Security</b>			<b>303,620</b>		<b>303,620</b>	
<b>U.S. DEPARTMENT OF EDUCATION</b>						
<i>Passed through the Ohio Department of Health</i>						
Help Me Grow (Part C)	n/a	84.181A	<b>133,945</b>		<b>133,945</b>	
<i>Passed through the Ohio Department of Education: Special Education Cluster:</i>						
Special Education Grants to States	0692296B-SF-10P	84.027	47,442		47,442	
Part-B IDEA	0692296B-SF-11P		14,286		14,286	
ARRA Special Ed Part B IDEA		84.391	75,010		75,010	
<b>Subtotal - IDEA B</b>			<b>136,738</b>		<b>136,738</b>	
Special Education - Early Childhood Grant						
IDEA	069229-PG-S1-10P	84.173	9,257		9,257	
	069229-PG-S1-11P		8,521		8,521	
ARRA Early Childhood Spec. Ed.		84.392	509		-	
<b>Subtotal - Special Education, Early Childhood Grant</b>			<b>18,287</b>		<b>17,778</b>	
Special Education Grants to States						
Title V Innovative Programs	069229-C2-S1-08	84.298	367		391	
	069229-C2-S1-09		125		125	
<b>Subtotal - ESEA Title V</b>			<b>492</b>		<b>516</b>	
<b>Total U.S. Department of Education</b>			<b>289,462</b>		<b>288,977</b>	
<b>U.S. DEPARTMENT OF JUSTICE:</b>						
<i>Passed Through the Ohio Attorney General's Crime Victims Assistance Office:</i>						
Crime Victims Assistance Program (VOCA)	2009-VAGENE-015	16.575	45,152		45,152	
	2010-VAGENE-015		8,919		8,919	
<b>Subtotal - Crime Victims Assistance Program</b>			<b>54,071</b>		<b>54,071</b>	
<i>Passed Through the Office of Criminal Justice Services:</i>						
Violence Against Women Formula Grant	09-WF-VA5-8224	16.588	<b>22,639</b>		<b>22,639</b>	
Public Safety Partnership and Community Policing	2007-CKWX0271	16.710	<b>44,689</b>		<b>44,689</b>	
<b>Total U.S. Department of Justice</b>			<b>121,399</b>		<b>121,399</b>	
<b>Totals</b>			<b>\$26,255,943</b>	<b>\$ 9,764</b>	<b>\$ 26,564,149</b>	<b>\$ 9,764</b>

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



**FINANCIAL CONDITION  
ASHTABULA COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2010**

**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, 2010 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).

Activity in the CDBG revolving loan fund during 2010 is as follows:

Beginning loans receivable balance as of January 1, 2010	\$ 3,535,521
Loan principal repaid	<u>1,408,495</u>
Ending loans receivable balance as of December 31, 2010	\$ 2,127,026
Cash balance on hand in the revolving loan fund as of December 31, 2010	\$ 195,995
Administrative costs expended during 2010	17,815

**FINANCIAL CONDITION  
ASHTABULA COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2010**

**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 \$125,685 as of December 31, 2010.

**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	\$154,396
97.073	State Homeland Security Program	149,224
<b>97.067</b>	<b>Total - Homeland Security Grant Program</b>	<b><u>\$303,620</u></b>

**NOTE I – CHILD CARE CLUSTER**

The Ohio Department of Job and Family Services (ODJFS) sub-awarded to Ashtabula County, Federal funding from the U.S. Department of Health and Human Services. Although these programs were administered at the County level, in July 2010 ODJFS adjusted some of the County's child care expenditures to align them with available funding sources. ODJFS' adjustments were retroactive to the beginning of the grant period (October 1, 2009). Therefore, these July 2010 adjustments affect 2009 calendar-year program expenditures previously reported as follows:

**FINANCIAL CONDITION  
ASHTABULA COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2010**

**NOTE I – CHILD CARE CLUSTER – (Continued)**

<b>Child Care Cluster</b>	<b>CFDA #</b>	<b>Pass through #</b>	<b>2009 Federal Expenditures Reported</b>	<b>July 2010 Adjustment</b>	<b>Adjusted 2009 Federal Expenditures Reported</b>
Child Care and Development Block Grant	93.575		442,391		442,391
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		1,341,798	(578,121)	763,677
ARRA – Child Care and Development Block Grant	93.713		330,000		330,000
Total			2,114,269	(578,121)	1,536,148

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# Dave Yost • 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  
Financial Condition  
Ashtabula County  
25 West Jefferson Street  
Jefferson, 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, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 23, 2011. 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 the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

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

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

### **Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated August 23, 2011.

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

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

August 23, 2011



# Dave Yost • Auditor of State

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

Board of Commissioners  
Financial Condition  
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, 2010. 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 included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with 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, 2010.

### Internal Control Over Compliance

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

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

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

We noted matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated August 23, 2011.

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

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 as of and for the year ended December 31, 2010, and have issued our report thereon dated August 23, 2011, which indicated that we did not audit the financial statements of Ash Craft Industries Inc., and the Ashtabula County Airport Authority, and our opinion, as it relates to the amounts included for Ash Craft Industries Inc., and the Ashtabula County Airport Authority, are based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of federal awards expenditures provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



**Dave Yost**  
Auditor of State

August 23, 2011



**FINANCIAL CONDITION  
ASHTABULA COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2010**

**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 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)?	No
<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 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(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list): Medicaid Highway Planning and Construction Cluster Title IV-E CDBG	CFDA # 93.778 20.205 93.658 14.228
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 796,924 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**

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

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**ASHTABULA COUNTY, OHIO**

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2010**



**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, 2010*

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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

---

August 23, 2011

To the Citizens of Ashtabula County  
and to The Board of County Commissioners:  
the Honorable Daniel Claypool  
the Honorable Peggy Carlo  
the Honorable Joe Moroski

As Ashtabula County Auditor, I am pleased to present Ashtabula County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2010. 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.

David Yost, Auditor of State, has issued an unqualified ("clean") opinion on Ashtabula County's financial statements for the year ended December 31, 2010. 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 Developmental Disabilities, the Ashtabula County Board of Mental Health and Recovery Services, the Ashtabula County Department of Jobs and Family Services, 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 Metro Park, whose activities are included in this report as agency funds.

The County Risk Sharing Authority, Inc., (CORSA) and the County Employee Benefits Consortium of Ohio, Inc.(CEBCO) are shared risk pools and the Ashtabula County Port Authority and the Ashtabula County District Library are related organizations whose relationships to the County are described in Notes 9 and 19 to the basic financial statements. The County also participates in the EASTGATE Regional Council of Governments, Northeast Ohio Community Alternative Program Facility, the Children's Cluster Committee, Geauga-Ashtabula-Portage Partnership Incorporated (GAAP), Heartland East Administrative Services Center (Heartland) and North East Ohio Network (N.E.O.N.) described in Note 20 to the Basic Financial Statements. A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

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

Ashtabula County was organized in 1811. 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 in Plymouth Township in 2009 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, Millenium Inorganic Chemicals a Cristal Global company, Kennametal, Inc., General Aluminum, and Premix.

According to the 2010 U.S Census Bureau report, Ashtabula County's population is 101,497, which represents a 1.2 percent decrease from the 2000 Census of 102,728. Per the Ohio Department of Development the labor force was 48,800 in 2010 with an average unemployment rate of 12.6 percent. The unemployment rate for 2009 was 13.2 percent.

Tourism has become a larger part of the economy since 2007. Tourism is emerging as one of Ashtabula County's best prospects for sustained economic recovery in the current recession. The poor economy has forced people to look at places closer to home or less expensive vacations. The County has many things to offer tourists including great fishing and camping, 17 covered Bridges, 16 wineries, great harbors for boating enthusiasts and 26 miles of beautiful paved bike trail. Local wineries, lodging facilities and tourism destinations such as Geneva-on-the-Lake have seen increases in business over the last few years. According to Mark Winchell, Executive Director of the Ashtabula County Convention and Visitors Bureau, tourism generates \$338 million in sales for Ashtabula County businesses. Payroll is about \$73 million with 4,400 employees. This amounts to \$16,590 per job.

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**

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 which is still under development includes two 150,000 square-foot buildings and an in-door stadium. The buildings hold volleyball, tennis and basketball courts and weightlifting and elliptical equipment. The first building was completed early in 2009. The second building was finished in 2010. There is an outdoor football, soccer and track facility. There is

seating for 10,000 on bleacher type seats as well as 1,200 standard seats. There are ten loges and a large press box. This facility also houses the Geneva High School football program.

A 25,000 square foot banquet and conference center opened in 2010 with the ability to host events or meetings of 30 to 1,200 guests. There is a 6,000 square foot state-of-the-art-kitchen and audio system.

Currently under construction is the 293,000 square foot natatorium that will have a 10 lane, 50 meter Olympic style pool that can be divided. It will have a 16 foot deep diving area including the four diving platforms. In addition there will also be a 6 lane 25 yard recreation pool and four therapeutic pools.

The founder and creator of the GaREAT Complex, Ronald Clutter, recently announced the name change to Spire Institute and plans for the Spire Institute's new program that will educate and train athletes from around the country, living right on the property.

Ashtabula Area City Schools began construction of its new elementary school complex on Wade Ave. Five grade-level campus style elementary schools are being built to house grades K-6. Three buildings that house the grades 3-6 are expected to be ready for the 2011-12 school year.

A new Love's truck/travel center at the I-90 Conneaut exit was built in 2010. The cost of the project is \$6,000,000. It is expected that this facility will employ between 35 and 45 people.

The City of Conneaut's \$1.16 million industrial park is set to begin January of 2011 and finish in July of 2011.

The County Commissioners with the help of many people from various industry segments in the County unveiled an economic development plan for the County. The Commissioners then began appointing 13 members to the Economic Development Steering Committee that will be charged with carrying out the top 20 goals.

King Luminaire, a manufacturer of decorative outdoor lighting and fixtures, located in Jefferson Township broke ground for a 7,000 square foot addition to accommodate an increase in inventory. The company is investing over \$200,000 for the expansion and the addition of state of the art management equipment.

## **Acknowledgements**

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.

Sincerely,

*Roger A. Corlett, CPA.*

Roger A. Corlett, CPA  
Ashtabula County Auditor



## Ashtabula County Elected Officials 2010

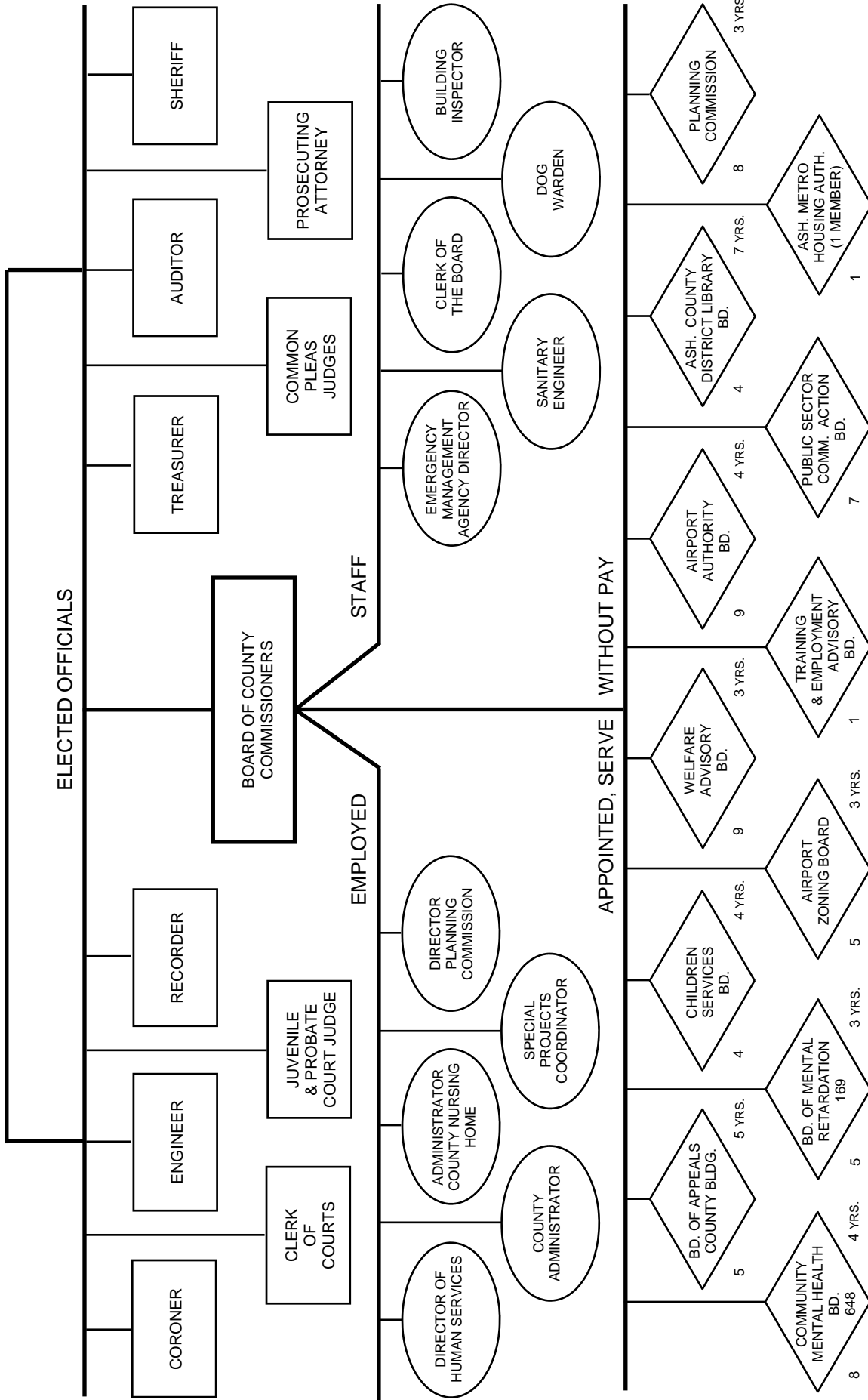
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County Commissioners	Daniel R. Claypool Joseph A. Moroski Peggy A. Carlo
County Auditor	Roger A. Corlett, CPA
County Treasurer	Dawn M. Cragon
County Recorder	Judith A. Barta
Common Pleas	Ronald Vettel Gary L. Yost Alfred Mackey
Eastern County Court Judge	Robert Wynn
Western County Court Judge	Richard Stevens
County Prosecutor	Thomas L. Sartini
Probate/Juvenile Court Judge	Charles Hague
County Sheriff	William Johnson
Clerk of Courts	Carol Mead
County Engineer	Timothy T. Martin
County Coroner	Dr. Pamela L. Lancaster

# 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)



# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

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

To the Board of 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 Ashtabula County (the County) as of and for the year ended December 31, 2010, 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Ash Craft Industries Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio, as of December 31, 2010, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Public Assistance, Board of Developmental Disabilities, Children Services, Community Mental Health, Nursing Home, 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 August 23, 2011, on our consideration of the Government's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provides additional information and are not a required part of the basic financial statements. We and the other auditors subjected the introductory section, combining nonmajor fund statements and schedules and statistical tables 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.



**Dave Yost**  
Auditor of State

August 23, 2011

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2010*  
*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, 2010. 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 2010 are as follows:

- The assets of the County exceeded its liabilities at December 31, 2010 by \$185,906,522. Of this amount, \$12,566,539 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net assets are \$6,000,615. The County's total net assets increased by \$4,025,493.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$38,214,979, an increase of \$3,860,440 from the prior year. Of this amount, \$34,662,469 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 \$4,160,894 which represents a 45 percent increase from the prior year and represents 24 percent of total General Fund expenditures.

**Overview of the Financial Statements**

This annual report consists of a series of financial statements and notes to those 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-wide financial statements include the Statement of Net Assets and the Statement of Activities; which provide an aggregated, long-term view of the County's assets. Fund financial statements show, in a segregated manner, how services were financed in the short-term and the balances available for future spending. This report also contains other supplementary information in addition to the basic financial statements themselves.

***County-Wide Financial Statements***

The Statement of Net Assets presents information on all of the County's assets and liabilities, 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.

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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 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 Park 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 legally separate entity, but is in some way fiscally dependent on the County.

***Fund Financial Statements***

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

Based on the restriction on the use of monies, the County has established many funds which account for the multitude of services provided to our residents. However, the fund financial statements focus on the County's most significant (major) funds, which are the General, Motor Vehicle and Gas Tax, Public Assistance, Children Services Board, County Board of Developmental Disabilities, Nursing Home, and the Community Mental Health funds.

***Governmental Funds*** – Governmental Funds are used to account for essentially the same functions reported as governmental activities on the county-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.

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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 enterprise funds are used to report the same functions presented as business-type activities on the county-wide financial statements. The County uses enterprise funds to account for the Sewer and Water District and the Geneva State Park Lodge operations. Internal service funds are used to report activities that provide services to the County's other funds and departments; and are included in governmental activities on the government-wide financial statements.

***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.

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**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets for 2010 compared to 2009:

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

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
<b>Assets</b>						
Current and Other Assets	\$ 67,116,191	\$ 63,154,982	\$ 8,067,632	\$ 7,251,532	\$ 75,183,823	\$ 70,406,514
Capital Assets, net	141,389,025	141,271,807	43,469,019	43,316,450	184,858,044	184,588,257
<i>Total Assets</i>	<u>208,505,216</u>	<u>204,426,789</u>	<u>51,536,651</u>	<u>50,567,982</u>	<u>260,041,867</u>	<u>254,994,771</u>
<b>Liabilities</b>						
Current and other liabilities	21,587,513	22,507,600	1,280,414	923,980	22,867,927	23,431,580
Long-Term Liabilities:						
Due within one year	1,562,025	1,477,213	8,300,050	8,599,038	9,862,075	10,076,251
Due in more than one year	8,646,497	5,630,000	32,758,846	33,975,911	41,405,343	39,605,911
<i>Total Liabilities</i>	<u>31,796,035</u>	<u>29,614,813</u>	<u>42,339,310</u>	<u>43,498,929</u>	<u>74,135,345</u>	<u>73,113,742</u>
<b>Net Assets</b>						
Invested in Capital						
Assets Net of Debt	134,226,345	137,122,688	2,467,945	1,244,470	136,694,290	138,367,158
Restricted:						
Capital Projects	3,694,675	666,692	-	-	3,694,675	666,692
Debt Service	505,297	687,368	-	-	505,297	687,368
Other purposes	32,282,249	31,706,106	163,472	163,472	32,445,721	31,869,578
Unrestricted	6,000,615	4,629,122	6,565,924	5,661,111	12,566,539	10,290,233
<i>Total Net Assets</i>	<u>\$ 176,709,181</u>	<u>\$ 174,811,976</u>	<u>\$ 9,197,341</u>	<u>\$ 7,069,053</u>	<u>\$ 185,906,522</u>	<u>\$ 181,881,029</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 \$185,906,522 (\$176,709,181 in governmental activities and \$9,197,341 in business-type activities) as of December 31, 2010. This is an increase from the previous year of \$4,038,500 indicating a slight incline of the County's financial position in 2010. The increase of net assets is due primarily to increasing cash balances, receivables and decreases in accounts payable.

By far, the largest portion of the County's net assets (74 percent) represents capital assets (e.g. land, construction in progress, buildings, improvements other than buildings, equipment, intangibles, 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.



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An additional portion of the County's net assets (7 percent) consists of unrestricted net assets, \$12,566,539, which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (19 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 2010 for both the governmental activities and the business-type activities.

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

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
<b>Revenues</b>						
<i>Program Revenues:</i>						
Charges for Services	\$ 13,867,686	\$ 14,506,506	\$ 5,872,451	\$ 5,497,322	\$ 19,740,137	\$ 20,003,828
Operating Grants	48,373,449	49,620,714	304,000	182,709	48,677,449	49,803,423
Capital Grants	2,186,974	479,594	2,416,303	674,663	4,603,277	1,154,257
<i>General Revenues:</i>						
Property and Local Taxes	23,148,453	22,414,468	288,450	317,754	23,436,903	22,732,222
Intergovernmental	9,155,651	8,749,686	-	-	9,155,651	8,749,686
Interest	449,604	567,042	309,472	164,341	759,076	731,383
Miscellaneous	609,404	674,110	876,444	417	1,485,848	674,527
<b>Total Revenues</b>	97,791,221	97,012,120	10,067,120	6,837,206	107,858,341	103,849,326
<b>Program Expenses:</b>						
Governmental Activities:						
General Government:						
Legislative and Executive	10,988,073	9,530,210	-	-	10,988,073	9,530,210
Judicial	4,605,306	4,483,633	-	-	4,605,306	4,483,633
Public Safety	8,040,602	9,366,954	-	-	8,040,602	9,366,954
Public Works	8,355,616	6,581,697	-	-	8,355,616	6,581,697
Health	29,031,309	26,981,293	-	-	29,031,309	26,981,293
Human Services	33,562,429	38,648,073	-	-	33,562,429	38,648,073
Conservation and Recreation	94,589	271,677	-	-	94,589	271,677
Debt Service:						
Interest and Fiscal Charges	189,559	215,616	-	-	189,559	215,616
Sewer and Water District	-	-	6,380,009	6,700,048	6,380,009	6,700,048
Geneva State Lodge	-	-	2,585,356	2,264,367	2,585,356	2,264,367
<b>Total Expenses</b>	94,867,483	96,079,153	8,965,365	8,964,415	103,832,848	105,043,568
Increase (Decrease) in Net Assets before Transfers	2,923,738	932,967	1,101,755	(2,127,209)	4,025,493	(1,194,242)
Transfers	(1,026,533)	(1,111,324)	1,026,533	1,111,324	-	-
<b>Change in Net Assets</b>	\$ 1,897,205	\$ (178,357)	\$ 2,128,288	\$ (1,015,885)	\$ 4,025,493	\$ (1,194,242)

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***Governmental Activities***

Operating grants were the largest program revenue, accounting for \$48,373,449 or 49 percent of total governmental revenues. The major recipients of intergovernmental program revenues were Public Assistance, Children's Services Board and County Board of Developmental Disabilities, Ashtabula County Nursing and Rehabilitation Center and County Mental Health and Recovery Services Board.

The County's direct charges to users of governmental services made up \$13,867,686 or 14 percent of total governmental revenues. The predominant charges are fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, licenses and permits, and health care charges through the County Nursing and Rehabilitation Center.

Property and local tax revenues account for \$23,148,453 of the \$97,791,221 total revenues for governmental activities, or 24 percent of total revenues, and includes both property and sales taxes.

The human services program accounted for \$33,562,429 of the \$94,867,483 total expenses for governmental activities, or 35 percent of total expenses. The next largest program was health, accounting for \$29,031,309 and representing 31 percent of total governmental expenses.

Charges for services and grants of \$64,428,109 (66 percent of 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 (68 percent) of all governmental activity expenses are funded by charges for services and operating grants.

***Business-Type Activities***

Major revenue sources of business-type activities were charges for services of \$5,872,451, accounting for 58 percent of the total business-type revenues. The sewer district net assets increased \$1,635,363 while water district net assets increased \$539,186. 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 \$34,931. The lodge was built by the County, opening in 2004. Although the operation has been continually improving, showing an operating profit each of the last three years; it 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***

As of December 31, 2010, the County's governmental funds reported a combined ending fund balance of \$38,214,979, an increase of 11 percent from the prior year balance. Approximately 91 percent of this total (\$34,662,469) constitutes unreserved fund balance, which is available to be spent in future periods. The remainder of the fund balance is reserved to indicate that it is not available for new spending because

**Ashtabula County, Ohio**  
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it has already been committed to liquidate contracts and purchase orders of the prior year (\$1,335,484) or a variety of other restricted purposes (\$2,217,026).

The General Fund is the primary operating fund of the County. At the end of 2010, unreserved fund balance was \$3,913,353, while total fund balance was \$4,160,894. 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 23 percent of total General Fund expenditures, while total fund balance represents 25 percent of that same amount. The fund balance of the County's General Fund increased \$1,289,922 during 2010.

The Motor Vehicle and Gas Tax fund had an unreserved fund balance of \$4,023,906 and a total fund balance of \$4,072,619 at the end of 2010. The fund balance increased by \$157,027 during 2010 due primarily to the timing difference of cash expenditures compared to receipts.

The Public Assistance fund had an unreserved fund balance of \$863,825 and a total fund balance of \$1,272,384 at the end of 2010. The fund balance increased by \$959,799 during 2010. This increase is a result of increased State and Federal funding recognized in 2010.

The Children Services Board fund had an unreserved fund balance of \$2,576,297 and a total fund balance of \$2,752,649 at the end of 2010. The fund balance decreased by \$98,800 during 2010. This decrease is due primarily to the timing difference of cash expenditures compared to receipts.

The County Board of Developmental Disabilities fund had an unreserved fund balance of \$11,118,099 and a total fund balance of \$11,201,860 at December 31, 2010. The fund balance decreased by \$1,077,772 during 2010 due primarily to the use of carry-over cash balances for capital expenditures.

At the end of 2010 the Nursing Home fund had an unreserved fund balance of \$76,348 and a total fund balance of \$85,044. During 2010 the fund balance decreased by \$254,077. This decrease was due primarily to lower than expected revenue recognized in 2010.

The Community Mental Health fund had an unreserved fund balance of \$1,437,532 and a total fund balance of \$1,448,476 at the end of 2010. During 2010 the fund balance increased by \$198,114. This was a result of an increase in Federal funding in 2010.

***Enterprise Funds*** – The County's proprietary fund financial statements 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, 2010 were \$2,353,169 and \$2,367,026, respectively. The Geneva State Lodge had unrestricted net assets of \$1,974,128. Net assets increased by \$2,152,625 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 limited to spendable resources (cash carryover and current year revenues) certified by the County Budget Commission in accordance with Ohio law. In 2010, the budget commission processed multiple adjustments to the original estimated revenues. For the General Fund, final budgeted revenues were \$19,029,357 and actual revenue collections were \$20,212,270. The major factors contributing to the increase of actual revenues over the final budgeted amounts were increased revenues from charges for

**Ashtabula County, Ohio**  
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services, fines, and contributions. During the year, the Commissioners amended General Fund appropriations multiple times, for a net total increase of \$304,814. At year end, \$19,927,642 was appropriated and final expenditures were \$19,174,428.

**Capital Assets and Debt Administration**

**Capital Assets** – The County's investment in capital assets for governmental and business-type activities as of December 31, 2010 was \$184,444,659 (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	
	2010	2009	2010	2009	2010	2009
Land	\$ 712,055	\$ 849,188	\$ 218,083	\$ 218,083	\$ 930,138	\$ 1,067,271
Construction in Progress	175,292		2,742,467	659,310	2,917,759	659,310
Infrastructure	110,227,961	110,227,961	-	-	110,227,961	110,227,961
Buildings	22,398,987	23,169,753	15,865,751	16,463,240	38,264,738	39,632,993
Improvements Other Than Buildings	588,081	474,474	-	-	588,081	474,474
Equipment	3,296,273	3,251,250	200,861	501,437	3,497,134	3,752,687
Intangible Assets	926,267	-	-	-	926,267	-
Vehicles	3,064,109	3,299,181	165,874	148,495	3,229,983	3,447,676
Water and Sewer System	-	-	24,275,983	25,325,885	24,275,983	25,325,885
<b>Totals</b>	<b>\$ 141,389,025</b>	<b>\$ 141,271,807</b>	<b>\$ 43,469,019</b>	<b>\$ 43,316,450</b>	<b>\$ 184,858,044</b>	<b>\$ 184,588,257</b>

See Note 11 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 66.88. For 2010, the County Engineer's budgeted and actual expenditures for the preservation of existing roadways were \$4,342,011 and \$1,737,883, 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

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2010*  
*Unaudited*

bridges was 7.12. For 2010, the County Engineer's budgeted and actual expenditures for the preservation of existing bridges were \$1,368,193 and \$1,242,650, respectively.

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, 2010, the County has outstanding debt which included general obligations bonds payable of \$6,296,345, OPWC loans payable of \$1,433,025, private activity bond of \$81,878, revenue bonds payable of \$17,517,099 and OWDA loans payable of \$15,267,261.

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

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
General Obligation Bonds	\$ 6,296,345	\$ 3,524,357	\$ -	\$ -	\$ 6,296,345	\$ 3,524,357
General Obligation Notes	-	-	7,000,000	7,330,000	7,000,000	7,330,000
OPWC Loans	216,321	252,214	1,216,704	1,274,956	1,433,025	1,527,170
Notes Payable	-	29,418	-	-	-	29,418
Private Activity Bond	81,878	84,656	-	-	81,878	84,656
Revenue Bonds	-	-	17,517,099	18,002,429	17,517,099	18,002,429
OWDA Loans	-	-	15,267,261	15,907,120	15,267,261	15,907,120
503 Corp Loan Payable	426,106	452,236	-	-	426,106	452,236
Totals	\$ 7,020,650	\$ 4,342,881	\$ 41,001,064	\$ 42,514,505	\$ 48,021,714	\$ 46,857,386

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 15 of this report.

***Economic Factors***

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2010, the County received 2.51 mills of inside millage. 1.967 mills were allocated to the general fund and 0.543 mill was allocated to the debt service 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 2010 was 12.1 percent, a decrease from 13.3 percent a year ago and the highest rate in many years. The State average was 9.5 percent and the Federal rate was 9.6 percent. In 2010, 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, 2010*  
*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, 2010*

	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	\$ 37,395,007	\$ 3,223,182	\$ 40,618,189	\$ 190,623	\$ 168,734
Cash and Cash Equivalents:					
Restricted Cash	-	275,780	275,780	-	-
In Segregated Accounts	633,623	517,721	1,151,344	-	-
With Fiscal Agents	1,524,865	639,091	2,163,956	-	-
Deposits	-	-	-	785	-
Receivables:					
Property Taxes	14,563,954	22,533	14,586,487	-	-
Sales Tax	1,370,381	-	1,370,381	-	-
Accounts	497,287	355,248	852,535	41,047	2,790
Lease	-	-	-	-	202,175
Special Assessments	189,821	1,403,368	1,593,189	-	-
Accrued Interest	8,780	-	8,780	-	-
Component Unit Receivable	90,000	-	90,000	-	-
Intergovernmental Receivable	8,344,462	544,408	8,888,870	-	2,138
Internal Balances	115,392	(115,392)	-	-	-
Materials and Supplies Inventory	102,478	-	102,478	20,870	49,921
Loans Receivable	2,127,026	-	2,127,026	-	-
Prepaid Items	153,115	-	153,115	9,601	6,767
Capital Investment	-	778,180	778,180	-	-
Deferred Charges	-	423,513	423,513	-	7,728
Nondepreciable Capital Assets	111,115,308	2,960,550	114,075,858	-	108,569
Depreciable Capital Assets (Net)	30,273,717	40,508,469	70,782,186	268,350	3,526,639
<b>Total Assets</b>	<b>208,505,216</b>	<b>51,536,651</b>	<b>260,041,867</b>	<b>531,276</b>	<b>4,075,461</b>
<b>Liabilities</b>					
Accounts Payable	4,351,473	473,393	4,824,866	5,219	19,023
Contracts Payable	86,241	365,070	451,311	-	12,000
Accrued Wages and Benefits	1,300,625	31,076	1,331,701	8,707	2,274
Matured Compensated Absences Payable	89,695	-	89,695	-	-
Intergovernmental Payable	539,895	240,391	780,286	8,886	1,111
Accrued Interest Payable	92,861	170,484	263,345	-	13,069
Primary Government Payable	-	-	-	-	90,000
Deferred Revenue	13,863,500	-	13,863,500	-	11,082
Retainage Payable	18,257	-	18,257	-	-
Loans Payable	426,106	-	426,106	-	-
Claims Payable	818,860	-	818,860	-	-
Long Term Liabilities:					
Due Within One Year	1,562,025	8,300,050	9,862,075	-	30,000
Due Within More Than One Year	8,646,497	32,758,846	41,405,343	-	1,237,300
<b>Total Liabilities</b>	<b>31,796,035</b>	<b>42,339,310</b>	<b>74,135,345</b>	<b>22,812</b>	<b>1,415,859</b>
<b>Net Assets</b>					
Invested in Capital Assets, Net of Related Debt	134,226,345	2,467,945	136,694,290	268,350	2,367,908
Restricted for:					
Capital Projects	3,694,675	-	3,694,675	-	-
Debt Service	505,297	-	505,297	-	63,417
Roads and Bridges	6,407,851	-	6,407,851	-	-
Health and Human Services	17,196,985	-	17,196,985	-	-
Grant Programs	1,399,989	-	1,399,989	-	-
Community Development	2,293,903	-	2,293,903	-	-
Real Estate Assessment	1,145,082	-	1,145,082	-	-
Other Purposes	3,838,439	163,472	4,001,911	-	-
Unrestricted	6,000,615	6,565,924	12,566,539	240,114	228,277
<b>Total Net Assets</b>	<b>\$ 176,709,181</b>	<b>\$ 9,197,341</b>	<b>\$ 185,906,522</b>	<b>\$ 508,464</b>	<b>\$ 2,659,602</b>

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, 2010

	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	\$ 10,988,073	\$ 3,575,906	\$ 2,157,655	\$ -
Judicial	4,605,306	2,040,017	186,311	-
Public Safety	8,040,602	2,453,188	1,337,410	-
Public Works	8,355,616	404,246	-	2,186,974
Health	29,031,309	1,192,401	20,137,300	-
Human Services	33,562,429	4,201,928	24,554,773	-
Conservation and Recreation	94,589	-	-	-
Interest and Fiscal Charges	189,559	-	-	-
<i>Total Governmental Activities</i>	<u>94,867,483</u>	<u>13,867,686</u>	<u>48,373,449</u>	<u>2,186,974</u>
<b>Business-Type Activities</b>				
Sewer District	2,667,108	2,210,638	-	1,826,029
Water District	3,712,901	3,661,813	-	590,274
Geneva Park Lodge	2,585,356	-	304,000	-
<i>Total Business-Type Activities</i>	<u>8,965,365</u>	<u>5,872,451</u>	<u>304,000</u>	<u>2,416,303</u>
<i>Total - Primary Government</i>	<u>\$ 103,832,848</u>	<u>\$ 19,740,137</u>	<u>\$ 48,677,449</u>	<u>\$ 4,603,277</u>
<b>Component Units</b>				
Ash/Craft Industries	\$ 703,439	\$ 516,597	\$ 188,426	\$ -
Ashtabula County Airport	530,574	331,417	106,488	21,913
<i>Total - Component Units</i>	<u>\$ 1,234,013</u>	<u>\$ 848,014</u>	<u>\$ 294,914</u>	<u>\$ 21,913</u>
<b>General Revenues</b>				
Property Taxes Levied for				
General Purposes				
Health				
Human Services				
Debt Service				
Sales Taxes Levied for				
General Purposes				
Bed Tax				
Grants and Entitlements not Restricted to Specific Programs				
Investment Earnings				
Miscellaneous				
<i>Total General Revenues</i>				
Net Transfers				
<i>Change in Net Assets</i>				
<i>Net Assets Beginning of Year</i>				
<i>Net Assets End of Year</i>				

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
\$ (5,254,512)	\$ -	\$ (5,254,512)	-	-
(2,378,978)	-	(2,378,978)	-	-
(4,250,004)	-	(4,250,004)	-	-
(5,764,396)	-	(5,764,396)	-	-
(7,701,608)	-	(7,701,608)	-	-
(4,805,728)	-	(4,805,728)	-	-
(94,589)	-	(94,589)	-	-
(189,559)	-	(189,559)	-	-
<u>(30,439,374)</u>	<u>-</u>	<u>(30,439,374)</u>	<u>-</u>	<u>-</u>
-	1,369,559	1,369,559	-	-
-	539,186	539,186	-	-
-	<u>(2,281,356)</u>	<u>(2,281,356)</u>	<u>-</u>	<u>-</u>
	<u>(372,611)</u>	<u>(372,611)</u>	<u>-</u>	<u>-</u>
<u>\$ (30,439,374)</u>	<u>\$ (372,611)</u>	<u>\$ (30,811,985)</u>	<u>-</u>	<u>-</u>
-	-	-	1,584	-
-	-	-	-	(70,756)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,584</u>	<u>\$ (70,756)</u>
3,603,209	-	3,603,209	-	-
6,294,301	-	6,294,301	-	-
3,810,344	-	3,810,344	-	-
869,730	-	869,730	-	-
8,570,869	-	8,570,869	-	-
-	288,450	288,450	-	-
9,155,651	-	9,155,651	-	-
449,604	309,472	759,076	1,040	616
609,404	876,444	1,485,848	3,354	2,035
<u>33,363,112</u>	<u>1,474,366</u>	<u>34,837,478</u>	<u>4,394</u>	<u>2,651</u>
(1,026,533)	1,026,533	-	-	-
1,897,205	2,128,288	4,025,493	5,978	(68,105)
<u>174,811,976</u>	<u>7,069,053</u>	<u>181,881,029</u>	<u>502,486</u>	<u>2,727,707</u>
<u>\$ 176,709,181</u>	<u>\$ 9,197,341</u>	<u>\$ 185,906,522</u>	<u>\$ 508,464</u>	<u>\$ 2,659,602</u>

**Ashtabula County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2010*

	General	Motor Vehicle and Gas Tax	Public Assistance	Children Services	County Board of Mental Retardation	Nursing Home
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$ 3,699,795	\$ 3,697,332	\$ 1,784,509	\$ 3,410,923	\$ 9,642,640	\$ 460,466
Cash and Cash Equivalents:						
In Segregated Accounts	10,391	-	-	-	220,027	-
With Fiscal Agents	-	-	-	-	1,524,865	-
Receivables:						
Property Taxes	3,280,221	-	1,201,081	2,734,808	5,949,987	-
Sales Tax	1,370,381	-	-	-	-	-
Accounts	91,167	3,687	-	-	27,534	113,002
Special Assessments	-	-	-	-	-	-
Accrued Interest	8,780	-	-	-	-	-
Due from Component Unit	90,000	-	-	-	-	-
Due from Other Governments	1,067,575	3,068,168	444,597	222,180	751,083	382,945
Materials and Supplies Inventory	-	84,982	-	-	-	17,496
Loans Receivable	-	-	-	-	-	-
Interfund Receivable	12,692	-	-	-	-	-
Prepaid Items	153,115	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 9,784,117</b>	<b>\$ 6,854,169</b>	<b>\$ 3,430,187</b>	<b>\$ 6,367,911</b>	<b>\$ 18,116,136</b>	<b>\$ 973,909</b>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts Payable	\$ 192,092	\$ 116,715	\$ 576,677	\$ 322,899	\$ 104,859	\$ 569,006
Accrued Wages and Benefits	324,046	82,909	161,617	125,481	219,525	220,572
Matured Compensated Absences Payable	44,360	658	13,644	2,858	663	22,650
Interfund Payable	-	32,190	61,029	212,839	-	-
Intergovernmental Payable	122,783	30,698	62,944	38,289	83,559	76,637
Deferred Revenue	4,835,444	2,518,380	1,281,892	2,912,896	6,505,670	-
Contracts Payable	86,241	-	-	-	-	-
Retainage Payable	18,257	-	-	-	-	-
<b>Total Liabilities</b>	<b>5,623,223</b>	<b>2,781,550</b>	<b>2,157,803</b>	<b>3,615,262</b>	<b>6,914,276</b>	<b>888,865</b>
<b>Fund Balances</b>						
Reserved for Encumbrances	157,541	48,713	408,559	176,352	83,761	8,696
Reserved for Component Unit Loan	90,000	-	-	-	-	-
Reserved for Loans	-	-	-	-	-	-
Undesignated, Unreserved Reported in:						
General Fund	3,913,353	-	-	-	-	-
Special Revenue Funds	-	4,023,906	863,825	2,576,297	11,118,099	76,348
Debt Service Fund	-	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>4,160,894</b>	<b>4,072,619</b>	<b>1,272,384</b>	<b>2,752,649</b>	<b>11,201,860</b>	<b>85,044</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 9,784,117</b>	<b>\$ 6,854,169</b>	<b>\$ 3,430,187</b>	<b>\$ 6,367,911</b>	<b>\$ 18,116,136</b>	<b>\$ 973,909</b>

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, 2010*

Community Mental Health	Other Governmental Funds	Total Governmental Funds
\$ 2,247,150	\$ 10,702,892	\$ 35,645,707
878	402,327	633,623
-	-	1,524,865
495,008	902,849	14,563,954
-	-	1,370,381
7,374	236,417	479,181
-	189,821	189,821
-	-	8,780
-	-	90,000
1,510,010	897,904	8,344,462
-	-	102,478
-	2,127,026	2,127,026
-	-	12,692
-	-	153,115
<u>\$ 4,260,420</u>	<u>\$ 15,459,236</u>	<u>\$ 65,246,085</u>
\$ 2,260,353	\$ 174,533	\$ 4,317,134
13,298	153,177	1,300,625
-	4,862	89,695
7,333	56,680	370,071
4,924	120,061	539,895
526,036	1,728,870	20,309,188
-	-	86,241
-	-	18,257
<u>2,811,944</u>	<u>2,238,183</u>	<u>27,031,106</u>
10,944	440,918	1,335,484
-	-	90,000
-	2,127,026	2,127,026
-	-	3,913,353
1,437,532	6,606,851	26,702,858
-	393,365	393,365
-	3,652,893	3,652,893
<u>1,448,476</u>	<u>13,221,053</u>	<u>38,214,979</u>
<u>\$ 4,260,420</u>	<u>\$ 15,459,236</u>	<u>\$ 65,246,085</u>

<b>Total Governmental Fund Balances</b>	\$ 38,214,979
<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	141,389,025
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Grants	744,547
Special Assessments	189,821
Homestead and Rollback	951,129
Permissive Sales Taxes	706,934
Gasoline/license Taxes	2,518,381
Undivided Local Government	634,422
Delinquent Property Taxes	700,454
Total	6,445,688
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(92,861)
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 the statement of net assets.	
Net Assets	951,538
Internal Balances	115,392
Total	1,066,930
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	(2,818,655)
General Obligation Debt	(6,296,345)
OPWC Loans	(216,321)
Loans Payable	(507,984)
Capital Leases	(475,275)
Total	(10,314,580)
<b>Net Assets of Governmental Activities</b>	<u>\$ 176,709,181</u>

**Ashtabula County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Fiscal Year Ended December 31, 2010*

	General	Motor Vehicle and Gas Tax	Public Assistance	Children Services	County Board of Mental Retardation	Nursing Home
<b>Revenues</b>						
Property Taxes	\$ 3,608,007	\$ -	\$ 1,183,235	\$ 2,632,935	\$ 5,839,499	\$ -
Permissive Sales Taxes	8,537,786	-	-	-	-	-
Charges for Services	3,345,609	330,435	216,101	164,555	644,263	3,224,209
Licenses and Permits	50,712	-	-	-	-	-
Fines and Forfeitures	540,397	61,725	-	-	-	-
Intergovernmental	2,886,061	8,041,255	10,187,502	4,752,639	6,045,513	7,390,642
Special Assessments	-	-	-	-	-	-
Interest	314,031	7,278	-	-	20,026	15
Contributions and Donations	160,156	-	-	-	-	-
Other	8,634	23,357	155,990	-	-	-
<i>Total Revenues</i>	<u>19,451,393</u>	<u>8,464,050</u>	<u>11,742,828</u>	<u>7,550,129</u>	<u>12,549,301</u>	<u>10,614,866</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	5,928,451	-	-	-	-	-
Judicial	3,477,800	-	-	-	-	-
Public Safety	5,501,785	-	-	-	-	-
Public Works	51,936	8,060,068	-	-	-	-
Health	221,450	-	-	-	12,907,490	-
Human Services	1,223,941	-	11,634,760	7,648,929	-	10,594,359
Conservation and Recreation	94,589	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	444,899	293,746	131,800	-	719,583	15,034
Debt Service:						
Principal Retirement	38,002	78,761	-	-	-	31,146
Interest and Fiscal Charges	7,033	6,549	-	-	-	5,947
<i>Total Expenditures</i>	<u>16,989,886</u>	<u>8,439,124</u>	<u>11,766,560</u>	<u>7,648,929</u>	<u>13,627,073</u>	<u>10,646,486</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,461,507</u>	<u>24,926</u>	<u>(23,732)</u>	<u>(98,800)</u>	<u>(1,077,772)</u>	<u>(31,620)</u>
<b>Other Financing Sources (Uses)</b>						
Inception of Capital Lease	396,057	134,946	-	-	-	-
Note Issued	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	361,161	-	-	-	-	-
Transfers In	174,313	-	983,531	-	-	-
Transfers Out	(2,103,116)	(2,845)	-	-	-	(222,457)
<i>Total Financing Sources (Uses)</i>	<u>(1,171,585)</u>	<u>132,101</u>	<u>983,531</u>	<u>-</u>	<u>-</u>	<u>(222,457)</u>
<i>Net Change in Fund Balance</i>	1,289,922	157,027	959,799	(98,800)	(1,077,772)	(254,077)
<i>Fund Balance Beginning of Year</i>	<u>2,870,972</u>	<u>3,915,592</u>	<u>312,585</u>	<u>2,851,449</u>	<u>12,279,632</u>	<u>339,121</u>
<i>Fund Balance End of Year</i>	<u>\$ 4,160,894</u>	<u>\$ 4,072,619</u>	<u>\$ 1,272,384</u>	<u>\$ 2,752,649</u>	<u>\$ 11,201,860</u>	<u>\$ 85,044</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, 2010*

Community Mental Health	Other Governmental Funds	Total Governmental Funds		
			Net Change in Fund Balances - Total Governmental Funds	\$ 3,860,440
			<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	2,537,555
			Current Year Depreciation	(1,290,520)
			Total	1,247,035
			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.	
				(1,129,817)
			Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	
			Grants	744,547
			Special Assessments	(40,878)
			Homestead and Rollback	(28,848)
			Permissive Sales Taxes	33,083
			Gasoline/license Taxes	(15,598)
			Undivided Local Government	19,401
			Delinquent Property Taxes	(22,389)
			Total	689,318
			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.	
				513,062
			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	186,599
			Change in Internal Balances	11,330
			Total	197,929
			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	19,732
			In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	
				30,509
			Other financing sources in the governmental funds increase the long-term liabilities in the statement of net assets	
			Inception of Capital Leases	(531,003)
			Issuance of Notes	(3,000,000)
			Total	(3,531,003)
			Change in Net Assets of Governmental Activities	\$ 1,897,205

**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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 3,582,649	\$ 3,582,649	\$ 3,608,007	\$ 25,358
Permissive Sales Taxes	7,788,545	8,308,700	8,553,791	245,091
Charges for Services	3,221,505	3,170,505	3,339,450	168,945
Licenses and Permits	34,500	34,500	50,862	16,362
Fines and Forfeitures	645,050	565,050	559,449	(5,601)
Intergovernmental	2,363,000	2,374,000	2,822,753	448,753
Interest	250,000	278,000	267,188	(10,812)
Contributions and Donations	-	-	160,156	160,156
Other	46,500	46,500	-	(46,500)
<i>Total Revenues</i>	<u>17,931,749</u>	<u>18,359,904</u>	<u>19,361,656</u>	<u>1,001,752</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	6,071,107	6,222,481	6,026,506	195,975
Judicial	3,287,759	3,633,214	3,526,488	106,726
Public Safety	5,671,666	5,625,923	5,584,131	41,792
Public Works	101,203	101,223	82,480	18,743
Health	221,069	224,574	220,642	3,932
Human Services	1,471,110	1,474,705	1,305,666	169,039
Conservation and Recreation	70,287	100,810	96,089	4,721
Other				
Debt Service:				
Principal Retirement	33,927	33,927	38,002	(4,075)
Interest and Fiscal Charges	2,530	2,530	7,033	(4,503)
<i>Total Expenditures</i>	<u>16,930,658</u>	<u>17,419,387</u>	<u>16,887,037</u>	<u>532,350</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,001,091</u>	<u>940,517</u>	<u>2,474,619</u>	<u>1,534,102</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	-	180,000	361,161	181,161
Advances In	-	315,140	315,140	-
Advances Out	(50,000)	(184,275)	(184,275)	-
Transfers In	-	174,313	174,313	-
Transfers Out	(2,573,980)	(2,323,980)	(2,103,116)	220,864
<i>Total Other Financing Sources (Uses)</i>	<u>(2,623,980)</u>	<u>(1,838,802)</u>	<u>(1,436,777)</u>	<u>402,025</u>
<i>Net Change in Fund Balance</i>	(1,622,889)	(898,285)	1,037,842	1,936,127
<i>Fund Balance Beginning of Year</i>	2,103,205	2,103,205	2,103,205	-
Prior Year Encumbrances Appropriated	263,341	263,341	263,341	-
<i>Fund Balance End of Year</i>	<u>\$ 743,657</u>	<u>\$ 1,468,261</u>	<u>\$ 3,404,388</u>	<u>\$ 1,936,127</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, 2010*

	<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	\$ 350,000	\$ 350,000	\$ 330,435	\$ (19,565)
Fines and Forfeitures	95,000	95,000	69,110	(25,890.00)
Intergovernmental	5,820,000	8,938,703	7,926,326	(1,012,377)
Interest	37,200	37,200	6,847	(30,353)
Other	75,000	75,000	23,357	(51,643)
<i>Total Revenues</i>	<u>6,377,200</u>	<u>9,495,903</u>	<u>8,356,075</u>	<u>(1,139,828)</u>
<b>Expenditures</b>				
Current:				
Public Works	6,846,794	10,761,018	8,279,951	2,481,067
Other				-
Debt Service:				
Principal Retirement	78,761	78,761	78,761	-
Interest and Fiscal Charges	6,549	6,549	6,549	-
<i>Total Expenditures</i>	<u>6,932,104</u>	<u>10,846,328</u>	<u>8,365,261</u>	<u>2,481,067</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(554,904)</u>	<u>(1,350,425)</u>	<u>(9,186)</u>	<u>1,341,239</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	5,000	5,000	-	(5,000)
Transfers Out	(44,000)	(35,163)	(2,845)	32,318
<i>Total Other Financing Sources (Uses)</i>	<u>(39,000)</u>	<u>(30,163)</u>	<u>(2,845)</u>	<u>5,600</u>
<i>Net Change in Fund Balance</i>	(593,904)	(1,380,588)	(12,031)	1,368,557
<i>Fund Balance Beginning of Year</i>	3,557,932	3,557,932	3,557,932	-
Prior Year Encumbrances Appropriated	69,269	69,269	69,269	-
<i>Fund Balance End of Year</i>	<u>\$ 3,033,297</u>	<u>\$ 2,246,613</u>	<u>\$ 3,615,170</u>	<u>\$ 1,368,557</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, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$ 1,162,000	\$ 1,162,000	\$ 1,183,235	\$ 21,235
Charges for Services	404,500	356,500	216,101	(140,399)
Intergovernmental	16,704,207	15,655,235	9,907,212	(5,748,023)
Other	359,000	360,000	155,990	(204,010)
<i>Total Revenues</i>	18,629,707	17,533,735	11,462,538	(6,071,197)
<b>Expenditures</b>				
Current:				
Human Services	19,913,099	13,990,440	13,083,544	906,896
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,283,392)	3,543,295	(1,621,006)	(5,164,301)
<b>Other Financing Sources (Uses)</b>				
Transfers In	900,000	800,000	983,531	183,531
Transfers Out	(500)	(8,000)	-	8,000
<i>Total Other Financing Sources (Uses)</i>	899,500	792,000	983,531	191,531
<i>Net Change in Fund Balance</i>	(383,892)	4,335,295	(637,475)	(4,972,770)
<i>Fund Balance Beginning of Year</i>	491,106	491,106	491,106	-
Prior Year Encumbrances Appropriated	1,090,461	1,090,461	1,090,461	-
<i>Fund Balance End of Year</i>	<u>\$ 1,197,675</u>	<u>\$ 5,916,862</u>	<u>\$ 944,092</u>	<u>\$ (4,972,770)</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  
 Children Services Fund  
 For the Fiscal Year Ended December 31, 2010  
 (Unaudited)*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$ 2,720,500	\$ 2,720,500	\$ 2,632,935	\$ (87,565)
Charges for Services	131,000	131,000	164,775	33,775
Intergovernmental	4,543,169	4,543,169	4,713,654	170,485
<i>Total Revenues</i>	7,394,669	7,394,669	7,511,364	116,695
<b>Expenditures</b>				
Current:				
Human Services	7,166,410	8,054,195	7,619,185	435,010
<i>Net Change in Fund Balance</i>	228,259	(659,526)	(107,821)	551,705
<i>Fund Balance Beginning of Year</i>	3,342,392	3,342,392	3,342,392	-
<i>Fund Balance End of Year</i>	<u>\$ 3,570,651</u>	<u>\$ 2,682,866</u>	<u>\$ 3,234,571</u>	<u>\$ 551,705</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  
 County Board of Mental Retardation Fund  
 For the Fiscal Year Ended December 31, 2010*

	<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	\$ 5,626,000	\$ 5,626,000	\$ 5,839,499	\$ 213,499
Charges for Services	670,000	670,000	616,729	(53,271)
Intergovernmental	4,003,000	4,003,000	5,097,577	1,094,577
<i>Total Revenues</i>	10,299,000	10,299,000	11,553,805	1,254,805
<b>Expenditures</b>				
Current:				
Health	13,110,682	14,061,682	12,815,029	1,246,653
<i>Net Change in Fund Balance</i>	(2,811,682)	(3,762,682)	(1,261,224)	2,501,458
<i>Fund Balance Beginning of Year</i>	10,432,085	10,432,085	10,432,085	0
Prior Year Encumbrances Appropriated	342,682	342,682	342,682	0
<i>Fund Balance End of Year</i>	<u>\$ 7,963,085</u>	<u>\$ 7,012,085</u>	<u>\$ 9,513,543</u>	<u>\$ 2,501,458</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, 2010*

	<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	\$ 3,242,930	\$ 3,546,850	\$ 3,256,379	\$ (290,471)
Intergovernmental	8,263,675	8,315,950	7,175,299	(1,140,651)
Interest	-	-	15	15
<i>Total Revenues</i>	<u>11,506,605</u>	<u>11,862,800</u>	<u>10,431,693</u>	<u>(1,431,107)</u>
<b>Expenditures</b>				
Current:				
Human Services	11,251,922	11,102,025	10,806,760	295,265
Debt Service				
Principal Retirement	31,146	31,146	31,146	-
Interest and Fiscal Charges	5,947	5,947	5,947	-
<i>Total Expenditures</i>	<u>11,289,015</u>	<u>11,139,118</u>	<u>10,843,853</u>	<u>295,265</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	217,590	723,682	(412,160)	(1,135,842)
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(222,393)	(222,768)	(222,457)	311
<i>Net Change in Fund Balance</i>	(4,803)	500,914	(634,617)	(1,135,531)
<i>Fund Balance Beginning of Year</i>	896,491	896,491	896,491	-
Prior Year Encumbrances Appropriated	154,229	154,229	154,229	-
<i>Fund Balance End of Year</i>	<u>\$ 1,045,917</u>	<u>\$ 1,551,634</u>	<u>\$ 416,103</u>	<u>\$ (1,135,531)</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  
 Community Mental Health  
 For the Fiscal Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$ 520,435	\$ 520,435	\$ 464,514	\$ (55,921)
Intergovernmental	13,097,894	13,097,894	13,049,150	(48,744)
Other	16,000	16,000	18,693	2,693
<i>Total Revenues</i>	13,634,329	13,634,329	13,532,357	(101,972)
<b>Expenditures</b>				
Current:				
Health	13,095,084	14,643,060	13,832,962	810,098
<i>Net Change in Fund Balance</i>	539,245	(1,008,731)	(300,605)	708,126
<i>Fund Balance Beginning of Year</i>	2,529,061	2,529,061	2,529,061	
Prior Year Encumbrances Appropriated	7,752	7,752	7,752	
<i>Fund Balance End of Year</i>	<u>\$ 3,076,058</u>	<u>\$ 1,528,082</u>	<u>\$ 2,236,208</u>	<u>\$ 708,126</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, 2010**

	Enterprise				Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
<b>Assets</b>					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$ 2,335,070	\$ 855,270	\$ 32,842	\$ 3,223,182	\$ 1,749,300
Cash and Cash Equivalents:					
Restricted Cash held by Convention Facilities Authority	-	-	110,688	110,688	-
Restricted Cash held by Delaware North Corporation	-	-	275,780	275,780	-
In Segregated Accounts	154,110	252,923	-	407,033	-
With Fiscal Agents	-	-	639,091	639,091	-
Receivables:					
Taxes	-	-	22,533	22,533	-
Accounts	171,624	183,624	-	355,248	18,106
Special Assessments	409,096	994,272	-	1,403,368	-
Due from Other Governments	-	544,408	-	544,408	-
Interfund Receivable	-	-	-	-	357,379
Contract Receivable	-	-	778,180	778,180	-
<b>Total Current Assets</b>	<b>3,069,900</b>	<b>2,830,497</b>	<b>1,859,114</b>	<b>7,759,511</b>	<b>2,124,785</b>
<i>Noncurrent Assets</i>					
Deferred Charges	-	17,347	406,166	423,513	-
Nondepreciable Capital Assets	2,438,928	521,622	-	2,960,550	-
Depreciable Capital Assets (Net)	6,901,749	19,383,710	14,223,010	40,508,469	-
<b>Total Noncurrent Assets</b>	<b>9,340,677</b>	<b>19,922,679</b>	<b>14,629,176</b>	<b>43,892,532</b>	<b>-</b>
<b>Total Assets</b>	<b>12,410,577</b>	<b>22,753,176</b>	<b>16,488,290</b>	<b>51,652,043</b>	<b>2,124,785</b>
<b>Liabilities</b>					
<i>Current Liabilities</i>					
Accounts Payable	414,169	59,224	-	473,393	34,339
Contracts Payable	158,854	206,216	-	365,070	-
Accrued Wages and Benefits	19,769	11,307	-	31,076	-
Intergovernmental Payable	62,665	177,726	-	240,391	-
Accrued Interest Payable	14,271	15,516	140,697	170,484	-
Claims Payable	-	-	-	-	818,860
Compensated Absences Payable	16,782	5,950	-	22,732	-
Notes Payable	-	-	7,000,000	7,000,000	-
OWDA Loans Payable	282,596	392,286	-	674,882	-
OPWC Loans Payable	17,293	70,843	-	88,136	-
Revenue Bonds Payable	12,300	117,000	385,000	514,300	-
<b>Total Current Liabilities</b>	<b>998,699</b>	<b>1,056,068</b>	<b>7,525,697</b>	<b>9,580,464</b>	<b>853,199</b>
<i>Long-Term Liabilities (net of current portion)</i>					
Compensated Absences Payable	30,221	4,879	-	35,100	-
Claims Payable	-	-	-	-	320,048
OWDA Loans Payable	2,130,418	12,461,961	-	14,592,379	-
OPWC Loans Payable	185,318	943,250	-	1,128,568	-
Revenue Bonds Payable	334,900	4,625,000	12,042,899	17,002,799	-
<b>Total Long-Term Liabilities</b>	<b>2,680,857</b>	<b>18,035,090</b>	<b>12,042,899</b>	<b>32,758,846</b>	<b>320,048</b>
<b>Total Liabilities</b>	<b>3,679,556</b>	<b>19,091,158</b>	<b>19,568,596</b>	<b>42,339,310</b>	<b>1,173,247</b>
<b>Net Assets</b>					
Invested in Capital Assets, Net of Related Debt	6,377,852	1,294,992	(5,204,899)	2,467,945	-
Restricted for Repairs and Maintenance	-	-	163,472	163,472	-
Unrestricted	2,353,169	2,367,026	1,961,121	6,681,316	951,538
<b>Total Net Assets</b>	<b>\$ 8,731,021</b>	<b>\$ 3,662,018</b>	<b>\$ (3,080,306)</b>	<b>\$ 9,312,733</b>	<b>\$ 951,538</b>

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:

(115,392)

Net Assets of Business-Type Activities

\$ 9,197,341

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, 2010*

	Enterprise				Internal Service
	Sewer District	Water District	Geneva State Park Lodge	Total	
<b>Operating Revenues</b>					
Charges for Services	\$ 2,205,831	\$ 3,661,813	\$ -	\$ 5,867,644	\$ 6,042,509
Tap-in Fees	4,807	-	-	4,807	-
<i>Total Operating Revenues</i>	<u>2,210,638</u>	<u>3,661,813</u>	<u>-</u>	<u>5,872,451</u>	<u>6,042,509</u>
<b>Operating Expenses</b>					
Personal Services	458,497	260,435	-	718,932	-
Fringe Benefits	150,943	83,429	-	234,372	-
Contractual Services	1,246,430	1,686,473	1,048,669	3,981,572	322,094
Materials and Supplies	161,244	21,852	-	183,096	-
Claims	-	-	-	-	6,213,022
Depreciation	517,339	910,711	780,403	2,208,453	-
<i>Total Operating Expenses</i>	<u>2,534,453</u>	<u>2,962,900</u>	<u>1,829,072</u>	<u>7,326,425</u>	<u>6,535,116</u>
<i>Operating Income (Loss)</i>	<u>(323,815)</u>	<u>698,913</u>	<u>(1,829,072)</u>	<u>(1,453,974)</u>	<u>(492,607)</u>
<b>Non-Operating Revenues (Expenses)</b>					
Capital Grants and Contributions	1,798,569	544,408	304,000	2,646,977	-
Special Assessments	27,460	45,866	-	73,326	-
Bed Tax	-	-	288,450	288,450	-
Reserve Requirement Receipts	-	-	876,444	876,444	-
Interest Income	152	-	309,320	309,472	-
Interest and Fiscal Charges	(121,325)	(750,001)	(756,284)	(1,627,610)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>1,704,856</u>	<u>(159,727)</u>	<u>1,021,930</u>	<u>2,567,059</u>	<u>-</u>
<i>Income (Loss) Before Contributions &amp; Transfers</i>	<u>1,381,041</u>	<u>539,186</u>	<u>(807,142)</u>	<u>1,113,085</u>	<u>(492,607)</u>
Transfers In	310,322	-	1,021,431	1,331,753	679,206
Transfers Out	(56,000)	-	(249,220)	(305,220)	-
<i>Change in Net Assets</i>	<u>1,635,363</u>	<u>539,186</u>	<u>(34,931)</u>	<u>2,139,618</u>	<u>186,599</u>
<i>Net Assets (Deficit) Beginning of Year</i>	<u>7,095,658</u>	<u>3,122,832</u>	<u>(3,045,375)</u>	<u>7,173,115</u>	<u>764,939</u>
<i>Net Assets (Deficit) End of Year</i>	<u>\$ 8,731,021</u>	<u>\$ 3,662,018</u>	<u>\$ (3,080,306)</u>	<u>\$ 9,312,733</u>	<u>\$ 951,538</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.				<u>(11,330)</u>	
Change in Net Assets of Business-Type Activities				<u>\$ 2,128,288</u>	

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, 2010

	Enterprise				Internal Service
	Sewer District	Water District	Geneva State Lodge	Total	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>					
<b>Cash Flows From Operating Activities</b>					
Cash Received from Customers	\$ 2,435,787	\$ 3,682,958	\$ -	\$ 6,118,745	\$ -
Cash Received from Interfund Transactions	-	-	-	-	5,728,451
Cash Paid for Goods and Services	(156,706)	(21,852)	-	(178,558)	-
Cash Paid to Employees	(615,800)	(359,379)	-	(975,179)	-
Cash Paid for Contractual Services	(893,886)	(1,623,463)	(1,048,669)	(3,566,018)	(306,789)
Cash Paid for Claims	-	-	-	-	(6,191,335)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>769,395</u>	<u>1,678,264</u>	<u>(1,048,669)</u>	<u>1,398,990</u>	<u>(769,673)</u>
<b>Cash Flows From Non-Capital Financing Activities</b>					
Bed Taxes	-	-	283,034	283,034	-
Operating Grants	-	-	304,000	304,000	-
Transfers In	304,900	-	-	304,900	679,206
Transfers Out	(56,000)	-	(249,220)	(305,220)	-
<i>Net Cash Provided By Non-Capital Financing Activities</i>	<u>248,900</u>	<u>-</u>	<u>337,814</u>	<u>586,714</u>	<u>679,206</u>
<b>Cash Flows From Capital and Related Financing Activities</b>					
Proceeds of OWDA Loans	420	14,967	-	15,387	-
Proceeds of OPWC Loans	29,153	-	-	29,153	-
Proceeds from Bond Anticipation Notes	-	-	7,000,000	7,000,000	-
Cash Received from Capital Grants	1,798,569	-	-	1,798,569	-
Cash Received from Special Assessments	27,460	37,642	-	65,102	-
Cash Received from Capital Reserve Requirements	-	-	876,444	876,444	-
Payment for Capital Acquisitions	(2,140,104)	(220,918)	-	(2,361,022)	-
Principal Paid on Debt	(296,833)	(565,781)	(7,330,000)	(8,192,614)	-
Interest Paid on Debt	(107,943)	(749,659)	(103,958)	(961,560)	-
<i>Net Cash Used For Capital and Related Financing Activities</i>	<u>(689,278)</u>	<u>(1,483,749)</u>	<u>442,486</u>	<u>(1,730,541)</u>	<u>-</u>
<b>Cash Flows From Investing Activities</b>					
Interest on Investments	152	-	143,100	143,252	-
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	329,169	194,515	(125,269)	398,415	(90,467)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,160,011</u>	<u>913,678</u>	<u>1,183,670</u>	<u>4,257,359</u>	<u>1,839,767</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 2,489,180</u>	<u>\$ 1,108,193</u>	<u>\$ 1,058,401</u>	<u>\$ 4,655,774</u>	<u>\$ 1,749,300</u>

(Continued)

**Ashtabula County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (Continued)*  
For the Year Ended December 31, 2010

	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)	\$ (323,815)	\$ 698,913	\$ (1,829,072)	\$ (1,453,974)	\$ (492,607)
Adjustments:					
Depreciation	517,339	910,711	780,403	2,208,453	-
(Increase) Decrease in Assets					
Accounts Receivable	197,114	37,268	-	234,382	4,085
Special Assessments Receivable	38,050	-	-	38,050	-
Interfund Receivable			-	-	(318,143)
Increase (Decrease) in Liabilities					
Accounts Payable	383,376	(117,376)	-	266,000	15,304
Accrued Wages	3,765	3,175	-	6,940	-
Intergovernmental Payable	(34,131)	171,168	-	137,037	-
Interfund Payable	(4,448)	(13,274)	-	(17,722)	-
Claims Payable	-	-	-	-	21,688
Contracts Payable	(8,117)	(9,446)	-	(17,563)	-
Compensated Absences Payable	262	(2,875)	-	(2,613)	-
<i>Total Adjustments</i>	<u>1,093,210</u>	<u>979,351</u>	<u>780,403</u>	<u>2,852,964</u>	<u>(277,066)</u>
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ 769,395</u>	<u>\$ 1,678,264</u>	<u>\$ (1,048,669)</u>	<u>\$ 1,398,990</u>	<u>\$ (769,673)</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, 2010*

	Private Purpose Trusts	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$ 411,700	\$ 9,025,149
Cash and Cash Equivalents in Segregated Accounts	489,952	777,859
Receivables:		
Taxes	-	93,371,295
Accounts	-	786
Special Assessments	-	5,254,572
Accrued Interest	4,855	140
Intergovernmental Receivable	-	4,655,967
<i>Total Assets</i>	<u>906,507</u>	<u>\$ 113,085,768</u>
<b>Liabilities</b>		
Accounts Payable	1,263	\$ 121,877
Intergovernmental Payable	-	109,273,690
Undistributed Monies	-	3,690,201
<i>Total Liabilities</i>	<u>1,263</u>	<u>\$ 113,085,768</u>
<b>Net Assets</b>		
Held in Trust for Nursing Home	84,177	
Held in Trust for Children's Services	197,595	
Held in Trust for Mental Retardation	292,418	
Held in Trust for Law Enforcement	199,387	
Held in Trust for Scholarship	131,667	
<i>Total Net Assets</i>	<u>\$ 905,244</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, 2010*

	Private Purpose Trusts
<b>Additions</b>	
Contributions	\$ 267,642
Interest	8,782
Miscellaneous	11,919
<i>Total Additions</i>	288,343
<b>Deductions</b>	
Other Operating Expenses	384,543
<i>Change in Net Assets</i>	(96,200)
<i>Net Assets Beginning of Year</i>	1,001,444
<i>Net Assets End of Year</i>	\$ 905,244

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements*  
*December 31, 2010*

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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 Developmental Disabilities, the Ashtabula County Board of Mental Health and Recovery Services, 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, 2010

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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 Developmental Disabilities provides employment for developmentally disabled citizens. The Ashtabula County Board of DD 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 developmentally disabled 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, 2010, 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, 2010

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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 9, 19, 20 and 21 to the basic statements. These organizations are:

County Risk Sharing Authority, Inc. (CORSA)  
County Employee Benefits Consortium of Ohio, Inc. (CEBCO)  
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)  
Eastgate Regional Council of Governments

**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 statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2010

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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. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

***Fund Financial Statements*** During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund 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, 2010

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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.

***Children Services Board*** The Children Services Board special revenue fund is used to account for monies received from a county-wide property tax, Federal and State grants, support collections and VA and social security paid for the benefit of children. Major expenditures are for foster homes, emergency shelters, medical care, school supplies, counseling and parental training.

***County Board of Developmental Disabilities Fund*** The County Board of Developmental Disabilities special revenue fund is used to account for the operation of a school and programs for the 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 accounts for employee medical benefits risk pool payments and the workers' compensation self-insurance plan.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2010

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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 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, 2010

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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 6.) 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 7), 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, 2010, but which were levied to finance fiscal year 2011 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, 2010*

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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 2010, investments were limited to nonnegotiable certificates of deposit, mutual funds, repurchase agreements, federal national mortgage association notes, federal home loan bank notes and stock.

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.

Under existing Ohio statutes 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 2010 amounted to \$314,031, which includes \$259,680 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 statement of net assets as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury. Limited cash held by the Sheriff, Prosecutor, Mental Health and Recovery Services Board, Board of Developmental Disabilities, Sewer District, Water District, Convention Facilities Authority and grant funds managed by Ashtabula County 503 Corp are included in this line item.

The County's contract with the Delaware North Corporation to manage the Geneva State Park Lodge specifies that a certain percentage of gross revenues are to be deposited on a monthly basis in a separate bank account to be used for capital expenditures to maintain the facilities, furniture and fixtures. This money is held separate from the County's central bank account and is presented in the statement of net assets as "Cash and Cash Equivalents Restricted for Capital Projects."

The County utilizes a jointly governed organization (NEON) to provide services to developmentally disabled residents within the County. The balance in this account is presented in the statement of net asset as "Cash and Cash Equivalents with Fiscal Agents" and represents the monies held for the County.

A covenant of the revenue bonds issued for the construction of the Geneva State Park Lodge dictates that the County maintains a trust account held in reserve to ensure servicing of the debt. The balance in this account is presented in the statement of net asset 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, 2010, 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.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
*December 31, 2010*

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***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.

***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.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2010

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

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

Depreciation of capital assets is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Land	N/A	N/A
Building and Improvements	40 Years	40 Years
Intangible Assets	10 Years	10 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. 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 ten years of service.

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

***K. Compensated Absences (Continued)***

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.

***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 constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net assets restricted for other purposes include court programs, delinquent real estate tax collection, 911 system and economic development.

The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

***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).

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

***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 non-operating.

***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 non-operating 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.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
*December 31, 2010*

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

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

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.

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.

***U. Payment in Lieu of Taxes***

According to State law, the County has entered into agreements with a number of property owners under which the County has granted property tax exemptions to those property owners and agreed to construct certain infrastructure improvements. The property owners have agreed to make payments to the County to help pay the costs of the infrastructure improvements. The amount of those payments generally reflects all or a portion of the property taxes which the property owners would have paid if their taxes had not been exempted. The property owners' contractual promise to make these payments in lieu of taxes generally continues until the costs of the improvement have been paid or the agreement expires, whichever occurs first. Future development by those owners or others may result in subsequent agreements to make payments in lieu of taxes and may therefore spread the costs of the improvements to a larger number of property owners.

**NOTE 3: 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).

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2010

**NOTE 3: BUDGETARY BASIS OF ACCOUNTING (Continued)**

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	Children's Services	Board of Developmental Disabilities	Nursing Home	Community Mental Health
GAAP Basis	\$ 1,289,922	\$ 157,027	\$ 959,799	\$ (98,800)	\$ (1,077,772)	\$ (254,077)	\$ 198,114
Unrecorded Cash	(796)	-	-	-	-	-	-
Revenue Accruals	(484,998)	(242,921)	(280,290)	(38,765)	(995,496)	(183,173)	(528,273)
Expenditure Accruals	301,148	158,261	(479,409)	206,096	941,141	(153,004)	40,496
Advance In	315,140						
Advance Out	(184,275)	-	-	-	-	-	-
Encumbrances	(198,299)	(84,398)	(837,575)	(176,352)	(129,097)	(44,363)	(10,942)
Budget Basis	<u>\$ 1,037,842</u>	<u>\$ (12,031)</u>	<u>\$ (637,475)</u>	<u>\$ (107,821)</u>	<u>\$ (1,261,224)</u>	<u>\$ (634,617)</u>	<u>\$ (300,605)</u>

**NOTE 4: ACCOUNTABILITY**

At December 31, 2010, the Geneva State Park Lodge enterprise fund had deficit net assets of \$3,067,299. This deficit was caused by the financing of start-up expenses and by the recognition of depreciation expense. The general fund is liable for deficit funds, and provides transfers when cash is required, rather than when accruals occur.

**NOTE 5: 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.



**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
*December 31, 2010*

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**NOTE 5: DEPOSITS AND INVESTMENTS (Continued)**

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;
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.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2010

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**NOTE 5: DEPOSITS AND INVESTMENTS (Continued)**

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.

***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, \$28,320,774 of the County's bank balance of \$41,555,355 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.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2010

**NOTE 5: DEPOSITS AND INVESTMENTS (Continued)**

***Investments***

Investments are reported at fair value. As of December 31, 2010, the County had the following investments:

Investment Type	Fair Value	Investment Maturities		
		12 Months or Less	1-3 Years	3-5 Years
KeyCorp Common Stock	\$ 32,467	\$ -	\$ -	\$ 32,467
American Electric Power Co., Inc. Common Stock	2,806	-	-	2,806
Repurchase Agreements	9,847,759	9,847,759	-	-
US Treasury Bills	639,091	639,091	-	-
Federal National Mortgage Association Bonds	1,057,343	50,706	-	1,006,637
Federal Home Loan Bank Notes	3,016,239	-	257,971	2,758,268
Federal Home Loan Mortgage Corporation Notes	758,908	-	-	758,908
<b>Total Investments</b>	<b>\$ 15,354,613</b>	<b>\$ 10,537,556</b>	<b>\$ 257,971</b>	<b>\$4,559,086</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

***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, Federal Home Loan Mortgage Corporation 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.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2010

**NOTE 5: DEPOSITS AND INVESTMENTS (Continued)**

**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, 2010. The following is the County's investment allocation at December 31, 2010:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Percent of Total</u>
Repurchase Agreements	\$ 9,847,759	64.1%
Federal Home Loan Bank Notes	3,016,239	19.6%
Federal National Mortgage Assoc. Bonds	1,057,343	6.9%
Federal Home Loan Mortgage Corp. Notes	758,908	4.9%
U.S. Treasury Bills	639,091	4.2%
KeyCorp Common Stock	32,467	0.2%
America Electric Power Common Stock	2,806	0.1%
Total Investments	<u>\$ 15,354,613</u>	<u>100.0%</u>

**NOTE 6: 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 2010 for real and public utility property taxes represents collections of the 2009 taxes. Property tax payments received during 2010 for tangible personal property (other than public utility property) are for 2010 taxes.

2010 real property taxes were levied after October 1, 2009, on the assessed value as of January 1, 2009, the lien date. Assessed values are established by the State law at 35 percent of appraised market value. 2010 real property taxes are collected in and intended to finance 2010.

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. 2010 public utility property taxes became a lien December 31, 2009, are levied after October 1, 2009 and are collected in 2010 with real property taxes.

2010 tangible personal property taxes are levied after October 1, 2009 on the value as of December 31, 2009. Collections are made in 2010. Tangible personal property assessments are being phased out – the assessment percentage for all property including inventory for 2010 is 0.0 percent. 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, 2010 was \$11.03 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2010 property tax receipts were based are as follows:

Real property	\$ 1,792,685,970
Public utility personal property	82,896,240
Tangible personal property	<u>0</u>
Total assessed value	<u>\$ 1,875,582,210</u>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2010

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**NOTE 6: PROPERTY TAXES (Continued)**

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, 2010 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 2010 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 7: 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.

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

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

**NOTE 8: RECEIVABLES**

Receivables at December 31, 2010 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, 2010 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 \$1,243,647. At December 31, 2010 the amount of delinquent special assessments was \$23,078.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2010

**NOTE 8: RECEIVABLES (Continued)**

A summary of the principal items of intergovernmental receivables follows:

<i>Primary Government</i>	<i>Amount</i>
Local Government	\$ 765,634
Homestead and Rollback	951,129
Motor Vehicle License Tax	1,795,509
Motor Vehicle Gas Tax	1,153,665
Grants	1,279,445
Medicaid Reimbursements	1,478,982
Other Reimbursements	1,464,506
 Total	 \$ 8,888,870

**NOTE 9: SHARED RISK POOL**

**A. *County Risk Sharing Authority, Inc. (CORSA)***

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2010 was \$465,725.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2010

**NOTE 9: SHARED RISK POOL (Continued)**

***B. County Employee Benefits Consortium of Ohio, Inc.***

The County participates with the County Employee Benefits Consortium of Ohio, Inc. (CEBCO), an Ohio not-for-profit corporation with membership open to Ohio political subdivisions to collectively pool resources to purchase employee benefits. The County pays, on a monthly basis, the annual actuarially determined funding rate. Components of the funding rate include the claims fund contribution, incurred but not reported claims, a claims contingency reserve fund, as well as the fixed costs of the consortium.

The business and affairs of the consortium are managed by a board of not less than nine or more than fifteen directors that exercise all powers of the consortium. Two-thirds of the directors are county commissioners of the member counties and one-third are employees of the member counties. Each member of the consortium is entitled to one vote. At all times, one director is required to be a member of the board of directors of the County Commissioners' Association of Ohio and another is required to be a board member of the County Risk Sharing Authority, Inc.

**NOTE 10: 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 2010, 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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2010

**NOTE 10: RISK MANAGEMENT (Continued)**

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 Board of Developmental Disabilities purchases hospital/medical, dental, drug and vision insurance benefits for its employees through Ohio Association of County Boards Trust Health Care Alliance.

In 2010, the County participated in a risk-sharing pool, the County employee Benefits Consortium of Ohio, Inc. (CEBCO) to provide hospital/medical and prescription drug coverage benefits for employees. CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the Health Insurance internal service fund by participating funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$75,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums. Incurred but not reported claims of \$663,457 have been accrued as a liability based on estimate by a third-party administrator.

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. Claims expense of \$155,403 for 2010 is accrued as a liability at year end. The reserve for future claims liability of \$320,048 is reported as a long-term liability on the statement of net assets, 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, 2010, 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 2009 and 2010 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2009	\$ 1,024,493	\$ 6,476,616	\$ 6,383,889	\$ 1,117,220
2010	1,117,220	6,213,022	6,191,334	1,138,908



**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2010

**NOTE 11: CAPITAL ASSETS**

A summary of changes in capital assets during 2010 follows:

	Beginning Balance 01/01/2010	Additions	Deletions	Ending Balance 12/31/2010
<b>Governmental Activities</b>				
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 849,188	\$ -	\$ (137,133)	\$ 712,055
Infrastructure	110,227,961	-	-	110,227,961
Construction in Progress	-	175,292	-	175,292
<i>Total Capital Assets Not Being Depreciated</i>	<u>111,077,149</u>	<u>175,292</u>	<u>(137,133)</u>	<u>111,115,308</u>
<i>Capital Assets, Being Depreciated:</i>				
Buildings	30,183,395	552,143	(1,021,540)	29,713,998
Improvements Other Than Buildings	740,105	140,307	-	880,412
Equipment	6,775,245	370,671	-	7,145,916
Intangibles	-	985,194	-	985,194
Vehicles	6,325,140	313,948	(785,771)	5,853,317
<i>Total Capital Assets, Being Depreciated</i>	<u>44,023,885</u>	<u>2,362,263</u>	<u>(1,807,311)</u>	<u>44,578,837</u>
<i>Less Accumulated Depreciation:</i>				
Buildings	(7,013,642)	(510,303)	208,934	(7,315,011)
Improvements Other Than Buildings	(265,631)	(26,700)	-	(292,331)
Equipment	(3,523,995)	(325,648)	-	(3,849,643)
Intangibles	-	(58,927)	-	(58,927)
Vehicles	(3,025,959)	(368,942)	605,693	(2,789,208)
<i>Total Accumulated Depreciation</i>	<u>(13,829,227)</u>	<u>(1,290,520) *</u>	<u>814,627</u>	<u>(14,305,120)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>30,194,658</u>	<u>1,071,743</u>	<u>(992,684)</u>	<u>30,273,717</u>
<i>Total Governmental Capital Assets, Net</i>	<u>\$ 141,271,807</u>	<u>\$ 1,247,035</u>	<u>\$ (1,129,817)</u>	<u>\$ 141,389,025</u>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2010

**NOTE 11: CAPITAL ASSETS (Continued)**

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

General Government:	
Legislative and Executive	\$ 315,478
Judicial	66,126
Public Safety	169,717
Public Works	214,907
Health	264,688
Human Services	259,604
	\$ 1,290,520

	Beginning Balance 01/01/2010	Additions	Deletions	Ending Balance 12/31/2010
<b>Business-Type Activities:</b>				
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 218,083	\$ -	\$ -	\$ 218,083
Construction in Progress	659,310	2,326,764	(243,607)	2,742,467
<i>Total Capital Assets Not Being Depreciated</i>	877,393	2,326,764	(243,607)	2,960,550
<i>Capital Assets, Being Depreciated:</i>				
Buildings	22,573,156	-	-	22,573,156
Water and Sewer System	47,676,084	243,607	-	47,919,691
Equipment	2,575,564	-	-	2,575,564
Vehicles	252,560	34,258	-	286,818
<i>Total Capital Assets, Being Depreciated</i>	73,077,364	277,865	-	73,355,229
<i>Less Accumulated Depreciation:</i>				
Buildings	(6,109,916)	(597,489)	-	(6,707,405)
Water and Sewer System	(22,350,200)	(1,293,508)	-	(23,643,708)
Equipment	(2,074,126)	(300,577)	-	(2,374,703)
Vehicles	(104,065)	(16,879)	-	(120,944)
<i>Total Accumulated Depreciation</i>	(30,638,307)	(2,208,453)	-	(32,846,760)
<i>Total Capital Assets Being Depreciated, Net</i>	42,439,057	(1,930,588)	-	40,508,469
<i>Total Business-Type Capital Assets, Net</i>	\$ 43,316,450	\$ 396,176	\$ (243,607)	\$ 43,469,019

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2010

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**NOTE 12: 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, 2010, members in state and local classifications contributed 10.0 percent of covered payroll, public safety members and law enforcement members contributed 10.50 and 11.10 percent, respectively. The employer contribution rate for 2010 was 14.0 percent, except for those plan members in law enforcement or public safety. For those classifications, the employer's contributions were 17.87 percent of covered payroll.

For 2010 a portion of the County's contribution equal to 5.50 percent of covered payroll from January 1 through February 28, 2010 and 5.0 percent from March 1 through December 31, 2010 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, 2010, 2009 and 2008 were \$4,878,909, \$4,845,333, and \$4,912,484, respectively. The full amount has been contributed for 2009 and 2008, 93.5 percent has been contributed for 2010 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 2010 were \$71,693 made by the County and \$51,209 made by the plan members.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2010

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**NOTE 12: 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 is a statewide retirement plan for licensed teachers and other faculty members employed in the public schools of Ohio or any school, community school, college, university, institution or other agency controlled, managed and supported, in whole or in part, by the state or any political subdivision thereof. 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 DC plan allows members to allocate all their member contributions and employer contributions equal to 10.5 percent of earned compensation among various investment choices. The Combined Plan offers features of the DC Plan and the DB Plan. In the Combined Plan, member contributions are allocated to investment choices by the member, and employer contributions are used to fund a defined benefit payment at a reduced level from the regular DB Plan. Contributions into the DC Plan and the Combined Plan are credited to member accounts as employers submit their payroll information to STRS Ohio, generally on a biweekly basis. DC and Combined Plan members will transfer to the DB Plan during their fifth year of membership unless they permanently select the DC or Combined Plan.

The DB Plan benefits are established by Chapter 3307 of the Ohio Revised Code. Any member may retire who has (i) five years of service credit and attained age 60; (ii) 25 years of service credit and attained age 55; or (iii) 30 years of service credit regardless of age. The annual retirement allowance, payable for life, is the greater of the “formula benefit” or the “money-purchase benefit” calculation. Under the “formula benefit,” the retirement allowance is based on years of credited service and final average salary, which is the average of the member’s three highest salary years. The annual allowance is calculated by using a base percentage of 2.2% multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31<sup>st</sup> year of earned Ohio service credit is calculated at 2.5 percent. An additional one-tenth of a percent is added to the calculation for every year of earned Ohio service over 31 years (2.6 percent for 32 years, 2.7 percent for 33 years and so on) until 100 percent of final average salary is reached. For members with 35 or more years of Ohio contributing service, the first 30 years will be calculated at 2.5 percent instead of 2.2 percent. Under the “money-purchase benefit” calculation, a member’s lifetime contributions plus interest at specified rates are matched by an equal amount from other STRS Ohio funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

Benefits are established under Sections 3307.80 to 3307.90 of the Revised Code. For members who select the DC Plan, all member contributions and employer contributions at a rate of 10.5% are placed in an investment account. The member determines how to allocate the member and employer money among various investment choices. 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. Employer contributions into members’ accounts are vested after the first anniversary of the first day of paid service. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member’s designated beneficiary is entitled to receive the member’s account balance.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2010

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**NOTE 12: DEFINED BENEFIT PENSION PLANS (Continued)**

The Combined Plan member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment. A member's defined benefit is determined by multiplying 1% of the member's final average salary by the member's years of service credit. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60. The defined contribution portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50.

Eligible faculty of Ohio's public colleges and universities may choose to enroll in either STRS Ohio or an alternative retirement plan (ARP) offered by their employer. Employees have 120 days from their employment date to select a retirement plan.

A retiree of STRS Ohio or other Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for an annuity benefit or equivalent lump-sum payment in addition to the original retirement allowance. A reemployed retiree may alternatively receive a refund of only member contributions with interest before age 65, once employment is terminated.

Benefits are increased annually by three percent of the original base amount for Defined Benefit Plan participants.

The Defined Benefit and Combined Plans offer access to health care coverage to eligible retirees who participated in the plans and their eligible dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. By Ohio law, health care benefits are not guaranteed.

A Defined Benefit 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 members who die before retirement may qualify for survivor benefits. A death benefit of \$1,000 is payable to the beneficiary of each deceased retired member who participated in the Defined Benefit Plan. Death benefit coverage up to \$2,000 can be purchased by participants in the DB, DC or Combined Plans. Various other benefits are available to members' beneficiaries.

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. 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.

Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2010, were 10 percent of covered payroll for members and 14 percent for employers. The County's required contributions for pension obligations to STRS for the years ended December 31, 2010, 2009 and 2008 were \$148,120, \$141,729 and \$154,510, respectively. 100 percent has been contributed for the years 2010, 2009 and 2008.

STRS Ohio issues a stand-alone financial report. Copies of STRS Ohio's 2009 *Comprehensive Annual Financial Report* were available after December 31, 2009.

**NOTE 12: DEFINED BENEFIT PENSION PLANS (Continued)**

Additional information or copies of STRS Ohio's 2009 *Comprehensive Annual Financial Report* can be requested by writing to STRS Ohio, 275 East Broad Street, Columbus, OH 43215-3371, or by calling toll free 1-888-227-7877, or by visiting the STRS Ohio website at [www.strsoh.org](http://www.strsoh.org).

**NOTE 13: POSTEMPLOYMENT BENEFITS**

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

Plan Description – Ohio Public Employees Retirement System (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 and the combined plan is a cost sharing, multiple employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

In order to qualify for post-employment health care coverage, age and service retirees under the traditional pension and combined plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 45.

The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing OPERS, 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 the statutory authority requiring public employers to fund post retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2010, state and local employers contributed at a rate of 14.0 percent of covered payroll and public safety and law enforcement employers contributed at 17.87 percent. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14.0 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law and public safety employer units. Active members do not make contributions to the OPEB plan.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2010

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**NOTE 13: POSTEMPLOYMENT BENEFITS (Continued)**

OPERS' post employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of employer contributions allocated to health care for members in the traditional plan was 5.5 percent from January 1<sup>st</sup> through February 28<sup>th</sup>, 2010 and 5.0 percent from March 1<sup>st</sup> through December 31<sup>st</sup>, 2010. The portion of employer contributions allocated to health care for members in the combined plan was 4.73 percent from January 1<sup>st</sup> through February 28<sup>th</sup>, 2010 and 4.23 percent from March 1<sup>st</sup> through December 31<sup>st</sup>, 2010. The OPERS Board of Trustees is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2010, 2009, and 2008 were \$2,390,360, \$2,360,510 and \$2,420,210 respectively; 93.5 percent has been contributed for 2010 and 100 percent for 2009 and 2008.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Board of Trustees September 9, 2004, was effective January 1, 2007. Member and employer contribution rates for state and local employers increased January 1st of each year from 2006 to 2008. These rate increases allowed additional funds to be allocated to the health care plan.

***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 2010, 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, 2010, 2009 and 2008 were \$10,580, \$10,124 and \$11,036, respectively. 100 percent has been contributed for 2010, 2009, and 2008.

**NOTE 14: 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, 2010

**NOTE 15: LONG-TERM OBLIGATIONS**

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
<b>Governmental Activities:</b>			
4-H Building Bonds-2000	5.00%	126,000	12/1/2030
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
OPWC Loan-Clay Street Phase 5-2009	0.00%	149,714	1/1/2022
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
Various Capital Improvement G.O. Bonds-2010	7.00%	3,000,000	12/31/2030
<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-2010	2.15%	7,000,000	5/26/2011
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 Sanitary Sewers 2010	4.97%	293,321	7/1/2031
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
OPWC Loan-Generator Replacement Project-2010	0.00%	29,153	7/1/2030



**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2010

**NOTE 15: LONG-TERM OBLIGATIONS (Continued)**

Changes in the County's long-term obligations during 2010 were as follows:

	Outstanding 12/31/2009	Additions	Reductions	Outstanding 12/31/2010	Amounts Due In One Year
<b>Governmental Activities:</b>					
<i>General Obligation Bonds (Unvoted):</i>					
4H Building	\$ 104,900	\$ -	\$ (2,900)	\$ 102,000	\$ 3,100
2010 Various Purpose	-	3,000,000	-	3,000,000	-
2001 County Building	241,257	-	(118,112)	123,145	123,145
2003 Nursing Home Improvement	3,065,700	-	(84,500)	2,981,200	88,200
2002 Road Improvement	112,500	-	(22,500)	90,000	22,500
<i>Total General Obligation Bonds</i>	<u>3,524,357</u>	<u>3,000,000</u>	<u>(228,012)</u>	<u>6,296,345</u>	<u>236,945</u>
<i>OPWC Loans:</i>					
Cork Cold Springs Road/Bridges	27,500	-	(7,500)	20,000	5,000
State Road Safety Realignment	75,000	-	(15,000)	60,000	10,000
State Road and Clay Street	149,714	-	(13,393)	136,321	12,392
<i>Total OPWC Loans</i>	<u>252,214</u>	<u>-</u>	<u>(35,893)</u>	<u>216,321</u>	<u>27,392</u>
<i>Other Long-Term Obligations:</i>					
Notes Payable	29,418	-	(29,418)	-	-
Cook Road Improvement (TIF)	84,656	-	(2,778)	81,878	2,936
Capital Leases	161,233	531,003	(216,961)	475,275	186,196
Claims Payable	216,948	103,100	-	320,048	-
Compensated Absences	2,838,387	1,110,838	(1,130,570)	2,818,655	1,108,556
<i>Total Other Long-Term Obligations</i>	<u>3,330,642</u>	<u>1,744,941</u>	<u>(1,379,727)</u>	<u>3,695,856</u>	<u>1,297,688</u>
<i>Total Governmental Activities</i>	<u>\$ 7,107,213</u>	<u>\$ 4,744,941</u>	<u>\$ (1,643,632)</u>	<u>\$ 10,208,522</u>	<u>\$ 1,562,025</u>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2010

**NOTE 15: LONG-TERM OBLIGATIONS (Continued)**

	Outstanding 12/31/2009	Additions	(Reductions)	Outstanding 12/31/2010	Amounts Due In One Year
<b>Business-Type Activities:</b>					
<b>Revenue Bonds (Self-Supporting):</b>					
Sewer District Improvement #1	\$ 359,000	\$ -	\$ (11,800)	\$ 347,200	\$ 12,300
Water System Acquisition Bonds	4,855,000	-	(113,000)	4,742,000	117,000
Geneva State Park Lodge	12,875,000	-	(365,000)	12,510,000	385,000
Unamortized Discount	(86,571)	-	4,470	(82,101)	-
<i>Total Revenue Bonds</i>	<u>18,002,429</u>	<u>-</u>	<u>(485,330)</u>	<u>17,517,099</u>	<u>514,300</u>
<b>General Obligation Notes:</b>					
Lodge & Conference Center Notes	7,330,000	7,000,000	(7,330,000)	7,000,000	7,000,000
Unamortized Discount	-	-	-	-	-
<i>Total General Obligation Notes</i>	<u>7,330,000</u>	<u>7,000,000</u>	<u>(7,330,000)</u>	<u>7,000,000</u>	<u>7,000,000</u>
<b>OWDA Loans:</b>					
Palmer Avenue	198,375	-	(41,415)	156,960	42,891
County Line Road Waterline	56,796	-	(12,752)	44,044	13,672
Austinburg Sewer Improvement	1,154,226	-	(108,343)	1,045,883	112,852
Driftwood Sanitary Sewer	188,647	-	(16,058)	172,589	16,624
Rome Rock Creek	223,816	-	(17,493)	206,323	17,845
North Bend Sewer	130,333	-	(9,335)	120,998	9,883
AshCraft Wastewater	537,662	-	(34,663)	502,999	35,937
Holiday Campland Wastewater	167,248	-	(55,194)	112,054	55,748
Water System #1	11,594,782	-	(291,865)	11,302,917	304,672
Airport	12,567	-	(4,836)	7,731	5,088
Olive Drive Sewer	59,585	-	(3,440)	56,145	3,573
Water Line Construction	926,651	-	(42,523)	884,128	44,448
Waterline Extension - 2005	86,268	-	(4,112)	82,156	4,279
Waterline Extension - 2006	332,908	14,967	(13,196)	334,679	7,370
**Austinburg Sewer Design 2007	237,255	420	(237,675)	-	-
Austinburg Sanitary Sewers 2010	-	1,388,561	(1,150,906)	237,655	-
<i>Total OWDA Loans</i>	<u>15,907,119</u>	<u>1,403,948</u>	<u>(2,043,806)</u>	<u>15,267,261</u>	<u>674,882</u>
<b>OPWC Loans:</b>					
Plymouth-Stumpville Road	69,350	-	(7,300)	62,050	7,300
Driftwood Road	190,023	-	(15,836)	174,187	15,835
Lake Road Waterline	180,826	-	(12,470)	168,356	12,472
Geneva Area Lake Road Waterline	61,205	-	(3,600)	57,605	3,600
Saybrook Water Tank Improvement	293,659	-	(21,752)	271,907	21,753
Jones/Perry/N.Market St. Waterline	156,145	-	(8,218)	147,927	8,218
Ashtabula County Water System	323,748	-	(17,500)	306,248	17,500
Generator Replacement Project	-	29,153	(729)	28,424	1,458
<i>Total OPWC Loans</i>	<u>1,274,956</u>	<u>29,153</u>	<u>(87,405)</u>	<u>1,216,704</u>	<u>88,136</u>
Compensated Absences	60,445	24,029	(26,642)	57,832	22,732
<i>Total Business-Type Activities</i>	<u>\$ 42,574,949</u>	<u>\$ 8,457,130</u>	<u>\$ (9,973,183)</u>	<u>\$ 41,058,896</u>	<u>\$ 8,300,050</u>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
*December 31, 2010*

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**NOTE 15: 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 2009, \$7,330,000 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 2010, the County retired the revenue bonds with the proceeds of general obligation notes totaling \$7,000,000.

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 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:

<u>Date</u>	<u>Principal Amount to be Redeemed</u>
2011	\$385,000
2012	405,000
2013	430,000
2014	450,000

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2010

**NOTE 15: 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, 2010

**NOTE 15: 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, board of developmental disabilities, 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, and 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
2011	\$ 236,945	\$ 213,278	\$ 27,392	\$ 2,936	\$ 5,642
2012	117,900	219,841	27,393	3,132	5,445
2013	377,662	235,833	27,393	3,374	5,203
2014	391,178	221,198	27,393	3,618	4,959
2015	382,712	206,036	22,393	3,880	4,897
2016-2020	2,137,867	824,157	71,964	24,007	18,878
2021-2025	1,469,481	411,676	12,393	34,019	8,829
2026-2030	969,800	183,309	-	6,912	223
2031	212,800	9,576	-	-	-
<b>Total</b>	<b>\$ 6,296,345</b>	<b>\$ 2,524,904</b>	<b>\$ 216,321</b>	<b>\$ 81,878</b>	<b>\$ 54,076</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
2011	\$ 7,000,000	\$ 80,276	514,300	934,039	674,882	631,183	\$ 88,136
2012	-	-	541,000	908,699	691,375	604,317	88,136
2013	-	-	569,600	882,086	659,299	576,650	88,136
2014	-	-	596,300	853,984	646,473	548,276	88,136
2015	-	-	628,000	824,569	657,800	521,194	88,136
2016-2020	-	-	3,658,000	3,594,250	3,376,455	2,173,856	418,567
2021-2025	-	-	4,767,100	2,487,961	3,029,655	1,493,974	256,134
2026-2030	-	-	5,000,799	988,962	3,078,088	823,804	101,323
2031-2035	-	-	1,242,000	126,524	2,453,254	139,191	-
<b>Total</b>	<b>\$ 7,000,000</b>	<b>\$ 80,276</b>	<b>\$ 17,517,099</b>	<b>\$ 11,601,074</b>	<b>\$ 15,267,281</b>	<b>\$ 7,512,445</b>	<b>\$ 1,216,704</b>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2010

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**NOTE 15: 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.

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, 2010, the County had an unvoted debt margin of \$32,097,329, and a direct debt margin of \$5,463,596.

The County has pledged 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 2029. Annual principal and interest payments on the debt issues are expected to require less than 100 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$3,555,998. Principal and interest paid and total net revenues for the current year were \$404,776 and \$2,019,705, respectively.

The County has pledged 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 2035. Annual principal and interest payments on the debt issues are expected to require less than 100 percent of net revenues in future years; however, in 2010, the principal and interest payments exceed net revenues. The total principal and interest remaining to be paid on the debt is \$28,227,851. Principal and interest paid and total net revenues for the current year were \$1,315,440 and \$2,199,898, respectively.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2010

**NOTE 15: 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 \$21,298,562. Principal and interest paid and total net revenues for the current year were \$1,021,431 and \$729,545, 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, 2010 there were three series of industrial revenue bonds outstanding, with an aggregate principal amount payable of \$2,516,904.

**NOTE 16: 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 re-lending 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 \$26,586 of principal and \$4,261 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
2011	\$ 26,675	\$ 4,261	\$ 30,936
2012	26,853	3,995	30,848
2013	27,121	3,727	30,848
2014	27,393	3,455	30,848
2015	27,666	3,182	30,848
2016-2020	142,539	11,701	154,240
2021-2024	147,859	4,145	152,004
Total	\$ 426,106	\$ 34,466	\$ 460,572

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2010

**NOTE 17: CAPITALIZED LEASES**

In previous years, the County entered into lease obligations for the acquisition of an electric generator for the Nursing and Rehabilitation Center, a new phone system, five police cruisers and accounting software. During 2010 the County entered into a lease obligation for the acquisition of two trucks for the road department. 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, 2010 for governmental activities follows:

	Governmental Activities
Asset:	
Equipment	\$154,992
Vehicles	240,661
Software	396,057
Total Historical Cost	791,710
Less: Accumulated Depreciation	(160,952)
Total Book Value	<u>\$630,758</u>

In 2011, the County will be making lease payments of \$204,884 which consists of \$186,196 in principal and \$18,688 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, 2010.

Year	Amount
2011	\$ 204,884
2012	195,821
2013	85,303
2014	<u>22,185</u>
Total minimum lease payments	508,192
Less: amount representing interest	<u>(32,917)</u>
Present value of minimum lease payments	<u>\$ 475,275</u>



**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2010

**NOTE 18: INTERFUND TRANSFERS AND BALANCES**

**A. Interfund Transfers**

Interfund transfers for the year ended December 31, 2010, consisted of the following:

Transfers To	Transfers From						Totals
	General	Motor Vehicle & Gas Tax	Nursing Home	Other Governmental Funds	Sewer Fund	Geneva State Park Lodge	
<b>Governmental</b>							
General	\$ -	\$ -	\$ -	\$ 118,313	\$ 56,000	\$ -	\$ 174,313
Public Assistance	-	2,845	-	980,686	-	-	983,531
Other Governmental Funds	1,423,910	-	222,457	11,971	-	249,220	1,907,558
<b>Total Governmental</b>	<b>1,423,910</b>	<b>2,845</b>	<b>222,457</b>	<b>1,110,970</b>	<b>56,000</b>	<b>249,220</b>	<b>3,065,402</b>
<b>Business-Type</b>							
Sewer	-	-	-	310,322	-	-	310,322
Geneva State Park Lodge	-	-	-	1,021,431	-	-	1,021,431
Internal Service	679,206	-	-	-	-	-	679,206
<b>Total Business-Type</b>	<b>679,206</b>	<b>-</b>	<b>-</b>	<b>1,331,753</b>	<b>-</b>	<b>-</b>	<b>2,010,959</b>
<b>Government-wide Total</b>	<b>\$2,103,116</b>	<b>\$ 2,845</b>	<b>\$ 222,457</b>	<b>\$2,442,723</b>	<b>\$ 56,000</b>	<b>\$ 249,220</b>	<b>\$ 5,076,361</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.

**B. Interfund balances**

Interfund balances consisted of the following at December 31, 2010, as reported on the fund statements:

Payable Fund	Receivable Fund		Total
	General	Hospitalization	
Motor Vehicle & Gas Tax	\$ -	\$ 32,190	\$ 32,190
Public Assistance	-	61,029	61,029
Children Services	-	212,839	212,839
Community Mental Health	-	7,333	7,333
Governor's Public Safety Grant	5,000	-	5,000
DRETAC	-	10,468	10,468
Drug Task Force	7,692	-	7,692
Child Support Enforcement	-	27,276	27,276
Youth Services	-	6,244	6,244
<b>Total</b>	<b>\$ 12,692</b>	<b>\$ 357,379</b>	<b>\$ 370,071</b>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2010

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**NOTE 18: INTERFUND TRANSFERS AND BALANCES (Continued)**

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, 2010, 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 statements.

**NOTE 19: RELATED ORGANIZATIONS**

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

The Ashtabula County Commissioners are responsible for appointing a voting majority of the Ashtabula County District Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and durations, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2010.

***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 County Commissioners, by resolution, created a Convention Facilities Authority (CFA) under the authority granted to it by Chapter 351 of the Ohio Revised Code and further authorized the CFA to levy an excise tax of 2 percent on lodging within the County to assist the County in paying the cost of the Geneva State Park Lodge and Conference Center, to pay principal, interest and premium on bonds issued; to pay operating and maintenance costs of those facilities; and to pay the operating costs of the authority;.

**NOTE 19: 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 20: JOINTLY GOVERNED ORGANIZATIONS**

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

The Northeast Ohio Community Alternative Program Facility (NEOCAP) is a community based corrections facility that 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 Developmental Disabilities, Mental Health and Recovery Services Board, Ashtabula Area 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, 2010

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***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 Mental Health and Recovery Services Board, Columbiana County Mental Health and Recovery Services Board, Mental Health and Recovery Services Board of Portage County, Multi-County Mental Health District (Wayne and Holmes Counties) and Alcohol & Drug Addiction Service Board of Stark County. Complete financial statements may be obtained from Heartland Services 800 Market Avenue North 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 Developmental Disabilities schools of each participating County. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2010, the County Board of Developmental Disabilities contributed \$325,000.

***F. EASTGATE Regional Council of Governments***

The EASTGATE Regional Council of Governments is a jointly governed organization created under the provisions of Chapter 167, Ohio Revised Code. EASTGATE is organized as a voluntary organization of local government subdivisions in Ashtabula, Columbiana, Mahoning and Trumbull counties. Each of the participating counties has equal representation and no financial responsibility. EASTGATE's purpose is to foster a cooperative effort in regional planning, programming, and the implementation of regional plans and programs. It is a forum for the discussion and study of common problems of a regional nature and for the development of policy and action recommendations relating thereto. The County paid membership dues totaling \$25,676 in 2010. Financial statements can be obtained from the EASTGATE Regional Council of Governments, 5121 Mahoning Ave., Austintown, Ohio 44515.

**NOTE 21: RELATED PARTY TRANSACTIONS**

During 2010 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 \$183,293 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, 2010*

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**NOTE 22: 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, ultimate disposition of these claims will not have a material effect, if any, on the financial condition of the County.

**NOTE 23: CHANGE IN ACCOUNTING PRINCIPLES**

For 2010, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 51, "Accounting and Financial Reporting for Intangible Assets", Statement No. 53, "Accounting and Financial Reporting for Derivative Instruments", Statement No. 57, "OPEB Measurements by Agent Employers and Agent Multiple Employer Plans", and Statement No. 58, "Accounting and Financial Reporting for Chapter 9 Bankruptcies".

GASB Statement No. 51 establishes accounting and financial reporting requirements for intangible assets, which include easements, water rights, timber rights, patents, trademarks, and computer software, to reduce inconsistencies thereby enhancing the comparability of the accounting and financial reporting of such assets among state and local governments. The implementation of GASB Statement No. 51 resulted in the County adding various intangible assets to its financial statements.

GASB Statement No. 53 enhances the usefulness and comparability of derivative instrument information reported by state and local governments. This statement provides a comprehensive framework for the measurement, recognition, and disclosure of derivative instrument transactions. The implementation of GASB Statement No. 53 did not result in any changes to the County's financial statements.

GASB Statement No. 57 addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans (that is, agent employers). The requirements in this Statement will allow more agent employers to use the alternative measurement method to produce actuarially based information for purposes of financial reporting and clarify that OPEB measures reported by agent multiple-employer OPEB plans and their participating employers should be determined at the same minimum frequency and as of a common date to improve the consistency of reporting with regard to funded status and funding progress information. The implementation of GASB Statement No. 57 did not result in any changes to the County's financial statements.

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. The requirements in this Statement will provide more consistent recognition, measurement, display, and disclosure guidance for governments that file for Chapter 9 bankruptcy. The implementation of GASB Statement No. 58 did not result in any changes to the financial statements.

**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 disabled adults. The intent of this Organization is to raise the level of physical, mental, social and vocational efficiency in order to help enrollees function in the environment.

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

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

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

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

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

***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.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2010

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

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

**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 developmentally disabled adults. Most of the services are provided directly through ACBDD. 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 ACBDD, 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 ACBDD. The in-kind income and expense reported for the current period was \$183,293.

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

**B. *Cash***

Cash is comprised of the following at December 31, 2010:

Cash in checking	\$	43,656
Cash in savings		16,936
Cash in money market		65,661
Cash in certificates of deposit		<u>64,370</u>
Total	\$	<u><u>190,623</u></u>

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

The following is a summary of equipment and capital improvements at December 31, 2010:

Buildings	\$	255,113
Equipment		92,631
Capital improvements		27,257
Vehicle		<u>53,508</u>
		428,509
Less: Accumulated depreciation		<u>(160,159)</u>
Net equipment and capital improvements	\$	<u><u>268,350</u></u>

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

***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 \$250,000. At December 31, 2010 the Organization had 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.

***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.



**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
*December 31, 2010*

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

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

***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 2010 amounted to \$616.

***3. Primary Government Payable***

The Airport has an obligation to the primary government of \$90,000 at December 31, 2010, which is classified as “Primary Government Payable.” This obligation was incurred in 1997 for the purchase by the County of a re-fueler 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.

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

<u>Estimated Lives</u>	<u>Description</u>
25-40 years	Buildings and Improvements
25-40 years	Improvements other than buildings
5-10 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.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2010

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

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

***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.

***E. Capital Assets***

A summary of the Airport's capital assets at December 31, 2010 follows:

	Balance 12/31/2009	Additions	Deletions	Balance 12/31/2010
<i>Nondepreciable Capital Assets:</i>				
Land	\$ 108,569	\$ -	\$ -	\$ 108,569
<i>Capital Assets Being Depreciated:</i>				
Building and Improvements	2,015,388	-	-	2,015,388
Improvements Other Than Buildings	2,201,460	11,360	-	2,212,820
Vehicles	414,176	-	-	414,176
Furniture and Equipment	32,617	7,519	-	40,136
<i>Total Capital Assets Being Depreciated</i>	4,663,641	18,879	-	4,682,520
<i>Less: Accumulated Depreciation:</i>				
Building and Improvements	(303,693)	(52,935)	-	(356,628)
Improvements Other Than Buildings	(354,930)	(68,382)	-	(423,312)
Vehicles	(330,306)	(13,550)	-	(343,856)
Furniture and Equipment	(30,946)	(1,139)	-	(32,085)
<i>Total Accumulated Depreciation</i>	(1,019,875)	(136,006)	-	(1,155,881)
<i>Total Capital Assets Being Depreciated, Net</i>	3,643,766	(117,127)	-	3,526,639
<i>Business-Type Capital Assets, Net</i>	\$ 3,752,335	\$ (117,127)	\$ -	\$ 3,635,208

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2010

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

***F. Defined Benefit Pension Plans***

Like the primary government, the Airport participates in the Ohio Public Employees Retirement System (OPERS) - (See Note 12).

The Airport's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2010, 2009 and 2008 were \$5,518, \$8,758 and \$9,116, respectively. Eighty-three percent has been contributed for 2010, and the full amount has been contributed for 2009 and 2008. There were no contributions made to the member-directed plan for 2010.

***G. Postemployment Benefits***

Like the primary government, the Airport participates in the Ohio Public Employees Retirement System (OPERS); see Note 13. The Airport's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2010, 2009, and 2008 were \$2,017, \$3,706 and \$4,558, respectively. Eighty-five percent has been contributed for 2010, and one hundred percent has been contributed for 2009 and 2008.

***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 2010 were as follows:

	Amount Outstanding 12/31/2009	Additions	Reductions	Amount Outstanding 12/31/2010	Amount Due In One Year
<b><i>Business-Type Activities:</i></b>					
Revenue Bonds	\$ 1,296,000	\$ -	\$ (28,700)	\$ 1,267,300	\$ 30,000

The annual requirements to retire this debt are as follows:

	2005 Revenue Bonds		
	Principal	Interest	Total
2011	\$ 30,000	\$ 52,276	\$ 82,276
2012	31,100	51,039	82,139
2013	32,500	49,756	82,256
2014	33,700	48,415	82,115
2015	35,200	47,025	82,225
2016-2020	198,900	212,120	411,020
2021-2025	243,400	167,573	410,973
2026-2030	297,900	113,066	410,966
2031-2035	364,600	46,342	410,942
	\$ 1,267,300	\$ 787,612	\$ 2,054,912

**Ashtabula County, Ohio**  
*Required Supplementary Information*  
*Condition Assessments of the County's Infrastructure*  
*December 31, 2010*

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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:

2010		2009		2008	
Centerline Miles	Average PCR	Centerline Miles	Average PCR	Centerline Miles	Average PCR
347	66.88	346	64.73	347	66.11

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2010	\$4,342,011	\$1,737,883	\$2,604,128
2009	4,883,955	4,048,186	835,769
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

**Ashtabula County, Ohio**  
*Required Supplementary Information*  
*Condition Assessments of the County's Infrastructure*  
*December 31, 2010*

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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:

2010		2009		2008	
Number of Bridges	Average Condition Ranking	Number of Bridges	Average Condition Ranking	Number of Bridges	Average Condition Ranking
908	7.12	908	6.97	903	6.88

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
2010	\$1,368,193	\$1,242,650	\$125,543
2009	1,521,730	1,219,212	302,518
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

**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.

*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.

*Juvenile Court Title IV-E Fund* – To account for Title IV-E federal grant funds for the benefit of children in the juvenile court system.

*Title IV-E Foster Care/probation Fund* – To account for Title IV-E federal grant funds for the benefit of children in the foster care.

*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.

*Probation Services Supervision Fund* – To account for revenues collected for probation services from various County Courts.

*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.

*Homesafe Grant Fund* – To account for the pass-through Ohio Criminal Justice Services grant funds from to the local battered woman shelter.

*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.



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

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

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

*Emergency Management Homeland Security Fund* – To account for receipts and expenditures of federal Homeland Security grants.

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

*Governor's Public Safety Grant Fund* – To account for state grant expenditures by Sheriff.

*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

*Sheriff's Policing Revolving Fund* – To account for charges for services revenue and expenditures for the sheriff's revolving fund program.

*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 H.A.V.A. Grant Fund* – To account for grant proceeds and the associated expenditures of the board of elections grant.

*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.

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

*Eastern County and Western County Courts OVI/IDIAM Funds* – To account for certain fines collected by the two County Courts.

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

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

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

*Neighborhood Stabilization Grant Fund* – To account for intergovernmental revenue to be expended for costs associated the with neighborhood stabilization grant program.

*County Law Library Resource Board Fund* – To account for fines and forfeitures received from various Courts under Ohio Revised Code Section 3375.50 to .53, inclusive.

*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, 2010*

	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	\$ 6,568,435	\$ 403,550	\$ 3,730,907	\$ 10,702,892
Cash and Cash Equivalents:				
In Segregated Accounts	402,327	-	-	402,327
Receivables:				
Taxes	-	902,849	-	902,849
Accounts	229,656	-	6,761	236,417
Special Assessments	189,821	-	-	189,821
Intergovernmental Receivable	839,006	58,898	-	897,904
Loans Receivable	2,127,026	-	-	2,127,026
<i>Total Assets</i>	<u>\$ 10,356,271</u>	<u>\$ 1,365,297</u>	<u>\$ 3,737,668</u>	<u>\$ 15,459,236</u>
<b>Liabilities</b>				
Accounts Payable	\$ 150,322	\$ -	\$ 24,211	\$ 174,533
Accrued Wages and Benefits	149,868	-	3,309	153,177
Matured Compensated Absences Payable	4,862	-	-	4,862
Interfund Payable	56,680	-	-	56,680
Intergovernmental Payable	118,861	-	1,200	120,061
Deferred Revenue	767,123	961,747	-	1,728,870
<i>Total Liabilities</i>	<u>1,247,716</u>	<u>961,747</u>	<u>28,720</u>	<u>2,238,183</u>
<b>Fund Balances</b>				
Fund Balance:				
Reserved for Encumbrances	374,678	10,185	56,055	440,918
Reserved for Loans	2,127,026	-	-	2,127,026
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	6,606,851	-	-	6,606,851
Debt Service Fund	-	393,365	-	393,365
Capital Projects Funds	-	-	3,652,893	3,652,893
<i>Total Fund Balances</i>	<u>9,108,555</u>	<u>403,550</u>	<u>3,708,948</u>	<u>13,221,053</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 10,356,271</u>	<u>\$ 1,365,297</u>	<u>\$ 3,737,668</u>	<u>\$ 15,459,236</u>

**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2010*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$ -	\$ 872,342	\$ -	\$ 872,342
Charges for Services	4,868,267	-	155,638	5,023,905
Fines and Forfeitures	100,889	-	-	100,889
Intergovernmental	5,688,444	263,238	2,448	5,954,130
Special Assessments	196,831	272	-	197,103
Interest	107,540	-	594	108,134
Contributions and Donations	323	-	-	323
Other	298,204	113,676	-	411,880
<i>Total Revenues</i>	<u>11,260,498</u>	<u>1,249,528</u>	<u>158,680</u>	<u>12,668,706</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	4,686,321	56,375	45,258	4,787,954
Judicial	859,087	-	174,819	1,033,906
Public Safety	2,273,045	-	-	2,273,045
Public Works	3,291	-	-	3,291
Health	997,319	-	-	997,319
Human Services	1,879,743	-	-	1,879,743
Capital Outlay	870,301	-	62,192	932,493
Debt Service:				
Principal Retirement	-	365,153	-	365,153
Interest and Fiscal Charges	-	174,410	-	174,410
<i>Total Expenditures</i>	<u>11,569,107</u>	<u>595,938</u>	<u>282,269</u>	<u>12,447,314</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(308,609)</u>	<u>653,590</u>	<u>(123,589)</u>	<u>221,392</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of Notes	-	-	3,000,000	3,000,000
Transfers In	1,255,132	502,426	150,000	1,907,558
Transfers Out	(1,110,970)	(1,331,753)	-	(2,442,723)
<i>Total Other Financing Sources (Uses)</i>	<u>144,162</u>	<u>(829,327)</u>	<u>3,150,000</u>	<u>2,464,835</u>
<i>Net Change in Fund Balances</i>	(164,447)	(175,737)	3,026,411	2,686,227
<i>Fund Balances Beginning of Year</i>	<u>9,273,002</u>	<u>579,287</u>	<u>682,537</u>	<u>10,534,826</u>
<i>Fund Balances End of Year</i>	<u>\$ 9,108,555</u>	<u>\$ 403,550</u>	<u>\$ 3,708,948</u>	<u>\$ 13,221,053</u>

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2010*

	Viaduct Lighting	Dog and Kennel	Marriage License	Probate Court	Indigent Guardianship
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 4,453	\$ 143,547	\$ 24,490	\$ 719	\$ 10,278
Cash and Cash Equivalents:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	-	-	-	-	980
Special Assessments	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 4,453</u>	<u>\$ 143,547</u>	<u>\$ 24,490</u>	<u>\$ 719</u>	<u>\$ 11,258</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Wages and Benefits	-	2,240	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
Interfund Payable	-	-	-	-	-
Intergovernmental Payable	-	689	-	-	-
Deferred Revenue	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>2,929</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	-	5,078	-	-	-
Reserved for Loans	-	-	-	-	-
Unreserved, Undesignated	4,453	135,540	24,490	719	11,258
<i>Total Fund Balance</i>	<u>4,453</u>	<u>140,618</u>	<u>24,490</u>	<u>719</u>	<u>11,258</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 4,453</u>	<u>\$ 143,547</u>	<u>\$ 24,490</u>	<u>\$ 719</u>	<u>\$ 11,258</u>

Child Support	Real Estate Assessment	Solid Waste	Indigent Drivers	Litter Control	Juvenile Special Projects
\$ 378,043	\$ 1,223,026	\$ 267,985	\$ 138,237	\$ 13,598	\$ 38,259
-	-	-	-	-	-
89,366	1,177	29,386	5,422	-	1,405
-	-	-	-	-	-
33,391	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 500,800</u>	<u>\$ 1,224,203</u>	<u>\$ 297,371</u>	<u>\$ 143,659</u>	<u>\$ 13,598</u>	<u>\$ 39,664</u>
\$ 59,768	\$ 3,313	\$ 22,235	\$ 8,320	\$ -	\$ -
42,796	21,477	911	-	-	-
-	-	-	-	-	-
27,276	-	-	-	-	-
15,609	8,834	1,067	-	-	-
-	-	-	-	-	-
<u>145,449</u>	<u>33,624</u>	<u>24,213</u>	<u>8,320</u>	<u>-</u>	<u>-</u>
63,616	39,552	657	-	-	-
-	-	-	-	-	-
291,735	1,151,027	272,501	135,339	13,598	39,664
<u>355,351</u>	<u>1,190,579</u>	<u>273,158</u>	<u>135,339</u>	<u>13,598</u>	<u>39,664</u>
<u>\$ 500,800</u>	<u>\$ 1,224,203</u>	<u>\$ 297,371</u>	<u>\$ 143,659</u>	<u>\$ 13,598</u>	<u>\$ 39,664</u>

(Continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (Continued)*  
*December 31, 2010*

	Probate Dispute Resolution	Enforcement and Education	Community Corrections	Youth Services	Juvenile Court Title IV-E	Foster Care Probation Title IV-E
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$ 51,066	\$ 53,211	\$ 158,168	\$ 301,046	\$ 26,702	\$ 72,430
Cash and Cash Equivalents:						
In Segregated Accounts	-	-	-	-	-	-
Receivables:						
Accounts	2,559	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Intergovernmental Receivable	-	-	-	2,032	29,009	-
Loans Receivable	-	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 53,625</u>	<u>\$ 53,211</u>	<u>\$ 158,168</u>	<u>\$ 303,078</u>	<u>\$ 55,711</u>	<u>\$ 72,430</u>
<b>Liabilities</b>						
Accounts Payable	\$ -	\$ -	\$ 1,552	\$ 5,898	\$ -	\$ -
Accrued Wages	-	-	7,727	22,813	-	-
Matured Compensated Absences Payable	-	-	-	4,862	-	-
Interfund Payable	-	-	-	6,244	-	-
Intergovernmental Payable	-	-	2,689	8,028	-	-
Deferred Revenue	-	-	-	-	29,009	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>11,968</u>	<u>47,845</u>	<u>29,009</u>	<u>-</u>
<b>Fund Balances</b>						
Reserved for Encumbrances	-	-	9,542	22,297	-	-
Reserved for Loans	-	-	-	-	-	-
Unreserved, Undesignated	53,625	53,211	136,658	232,936	26,702	72,430
<i>Total Fund Balance</i>	<u>53,625</u>	<u>53,211</u>	<u>146,200</u>	<u>255,233</u>	<u>26,702</u>	<u>72,430</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 53,625</u>	<u>\$ 53,211</u>	<u>\$ 158,168</u>	<u>\$ 303,078</u>	<u>\$ 55,711</u>	<u>\$ 72,430</u>



Child Abuse Grant	Delinquent Real Estate Tax Assessment Collection Prosecutor	Treasurer Prepay Interest	Delinquent Real Estate Tax Assessment Collection Treasurer	Probation Services Supervision	Special Probation	HUD Grant
\$ 1,520	\$ 58,638	\$ 44,072	\$ 134,299	\$ 7,836	\$ 172,110	\$ 1,014
-	-	-	-	-	-	-
-	-	-	-	-	5,361	-
-	-	-	-	-	-	-
-	-	-	-	-	-	24,629
-	-	-	-	-	-	-
<u>\$ 1,520</u>	<u>\$ 58,638</u>	<u>\$ 44,072</u>	<u>\$ 134,299</u>	<u>\$ 7,836</u>	<u>\$ 177,471</u>	<u>\$ 25,643</u>
\$ -	\$ 550	\$ -	\$ -	\$ -	\$ -	\$ -
-	6,157	-	3,596	-	2,187	-
-	-	-	-	-	-	-
-	10,468	-	-	-	-	-
-	2,126	-	1,509	-	866	-
-	-	-	-	-	-	-
-	19,301	-	5,105	-	3,053	-
-	-	-	202	-	228	-
-	-	-	-	-	-	-
1,520	39,337	44,072	128,992	7,836	174,190	25,643
1,520	39,337	44,072	129,194	7,836	174,418	25,643
<u>\$ 1,520</u>	<u>\$ 58,638</u>	<u>\$ 44,072</u>	<u>\$ 134,299</u>	<u>\$ 7,836</u>	<u>\$ 177,471</u>	<u>\$ 25,643</u>

(Continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (Continued)*  
*December 31, 2010*

	Homesafe Grant	County Courts Special Projects	Emergency Management	Special Emergency Planning	Emergency 911
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 8,797	\$ 441,384	\$ 324,050	\$ 57,063	\$ 576,412
Cash and Cash Equivalents:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	-	11,502	43,549	-	-
Special Assessments	-	-	-	-	189,821
Intergovernmental Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 8,797</u>	<u>\$ 452,886</u>	<u>\$ 367,599</u>	<u>\$ 57,063</u>	<u>\$ 766,233</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500
Accrued Wages	-	7,100	5,420	-	2,816
Matured Compensated Absences Payable	-	-	-	-	-
Interfund Payable	-	-	-	-	-
Intergovernmental Payable	-	1,966	1,969	-	659
Deferred Revenue	-	-	-	-	189,821
<i>Total Liabilities</i>	<u>-</u>	<u>9,066</u>	<u>8,889</u>	<u>-</u>	<u>194,796</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	-	67,878	256	-	118,523
Reserved for Loans	-	-	-	-	-
Unreserved, Undesignated	8,797	375,942	358,454	57,063	452,914
<i>Total Fund Balance</i>	<u>8,797</u>	<u>443,820</u>	<u>358,710</u>	<u>57,063</u>	<u>571,437</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 8,797</u>	<u>\$ 452,886</u>	<u>\$ 367,599</u>	<u>\$ 57,063</u>	<u>\$ 766,233</u>

Emergency Management Homeland Security	Northern Border Grant	Governor's Public Safety Grant	COPS Methamphetamine Grant	OVI Task Force
\$ -	\$ 32,324	\$ 17,834	\$ 57,183	\$ 39,532
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
175,871	-	-	44,689	-
-	-	-	-	-
<u>\$ 175,871</u>	<u>\$ 32,324</u>	<u>\$ 17,834</u>	<u>\$ 101,872</u>	<u>\$ 39,532</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	5,000	-	-
-	168	12	-	31
143,604	-	-	44,689	-
<u>143,604</u>	<u>168</u>	<u>5,012</u>	<u>44,689</u>	<u>31</u>
-	1,830	-	-	-
-	-	-	-	-
32,267	30,326	12,822	57,183	39,501
<u>32,267</u>	<u>32,156</u>	<u>12,822</u>	<u>57,183</u>	<u>39,501</u>
<u>\$ 175,871</u>	<u>\$ 32,324</u>	<u>\$ 17,834</u>	<u>\$ 101,872</u>	<u>\$ 39,532</u>

(Continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (Continued)*  
*December 31, 2010*

	Sheriff's Policing Revolving Fund	Drug Task Force	Ohio Crime Victims	Inmate Medical	Certificate of Title Administrator
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 7,151	\$ 28,017	\$ 15,354	\$ 38,399	\$ 345,320
Cash and Cash Equivalents:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	-	-	-	-	27,377
Special Assessments	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 7,151</u>	<u>\$ 28,017</u>	<u>\$ 15,354</u>	<u>\$ 38,399</u>	<u>\$ 372,697</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Wages	-	-	1,792	-	7,751
Matured Compensated Absences Payable	-	-	-	-	-
Interfund Payable	-	7,692	-	-	-
Intergovernmental Payable	-	1,024	739	-	4,324
Deferred Revenue	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>8,716</u>	<u>2,531</u>	<u>-</u>	<u>12,075</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	-	-	-	8,454	675
Reserved for Loans	-	-	-	-	-
Unreserved, Undesignated	7,151	19,301	12,823	29,945	359,947
<i>Total Fund Balance</i>	<u>7,151</u>	<u>19,301</u>	<u>12,823</u>	<u>38,399</u>	<u>360,622</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 7,151</u>	<u>\$ 28,017</u>	<u>\$ 15,354</u>	<u>\$ 38,399</u>	<u>\$ 372,697</u>

Common Pleas Special Projects	Eastern County Court OVI/IDIAM	Western County Court OVI/IDIAM	Economic Development	Community Development
\$ 601,722	\$ 14,227	\$ 22,118	\$ 132,010	\$ 185,946
-	-	-	-	-
6,063	-	-	-	-
-	-	-	-	-
-	-	-	-	383,813
-	-	-	-	-
<u>\$ 607,785</u>	<u>\$ 14,227</u>	<u>\$ 22,118</u>	<u>\$ 132,010</u>	<u>\$ 569,759</u>
\$ -	\$ -	\$ -	\$ -	\$ 32,586
8,762	-	-	-	-
-	-	-	-	-
-	-	-	-	-
4,552	-	-	-	62,000
-	-	-	-	360,000
<u>13,314</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>454,586</u>
361	2,750	-	-	23,734
-	-	-	-	-
<u>594,110</u>	<u>11,477</u>	<u>22,118</u>	<u>132,010</u>	<u>91,439</u>
<u>594,471</u>	<u>14,227</u>	<u>22,118</u>	<u>132,010</u>	<u>115,173</u>
<u>\$ 607,785</u>	<u>\$ 14,227</u>	<u>\$ 22,118</u>	<u>\$ 132,010</u>	<u>\$ 569,759</u>

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (Continued)*  
*December 31, 2010*

	Neighborhood Stabilization Grant	County Law Library	503 Corporation	Total Nonmajor Special Revenue Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 68,958	\$ 33,891	\$ 195,996	\$ 6,568,435
Cash and Cash Equivalents:				
In Segregated Accounts	-	-	402,327	402,327
Receivables:				
Accounts	-	-	5,509	229,656
Special Assessments	-	-	-	189,821
Intergovernmental Receivable	124,075	21,497	-	839,006
Loans Receivable	-	-	2,127,026	2,127,026
<i>Total Assets</i>	<u>\$ 193,033</u>	<u>\$ 55,388</u>	<u>\$ 2,730,858</u>	<u>\$ 10,356,271</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 8,574	\$ 4,526	\$ 150,322
Accrued Wages	-	-	6,323	149,868
Matured Compensated Absences Payable	-	-	-	4,862
Interfund Payable	-	-	-	56,680
Intergovernmental Payable	-	-	-	118,861
Deferred Revenue	-	-	-	767,123
<i>Total Liabilities</i>	<u>-</u>	<u>8,574</u>	<u>10,849</u>	<u>1,247,716</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	9,045	-	-	374,678
Reserved for Loans	-	-	2,127,026	2,127,026
Unreserved, Undesignated	183,988	46,814	592,983	6,606,851
<i>Total Fund Balance</i>	<u>193,033</u>	<u>46,814</u>	<u>2,720,009</u>	<u>9,108,555</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 193,033</u>	<u>\$ 55,388</u>	<u>\$ 2,730,858</u>	<u>\$ 10,356,271</u>

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**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2010*

	Viaduct Lighting	Dog and Kennel	Marriage License	Probate Court	Indigent Guardianship
<b>Revenues</b>					
Charges for Services	\$ -	\$ 116,977	\$ 9,775	\$ 605	\$ 11,320
Fines and Forfeitures	-	2,530	-	-	-
Intergovernmental	1,831	-	13,209	-	-
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Contributions and Donations	-	323	-	-	-
Other	-	-	-	-	-
<i>Total Revenues</i>	<u>1,831</u>	<u>119,830</u>	<u>22,984</u>	<u>605</u>	<u>11,320</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	517	1,000
Public Safety	-	-	-	-	-
Public Works	2,144	-	-	-	-
Health	-	140,216	-	-	-
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Expenditures</i>	<u>2,144</u>	<u>140,216</u>	<u>-</u>	<u>517</u>	<u>1,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(313)</u>	<u>(20,386)</u>	<u>22,984</u>	<u>88</u>	<u>10,320</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	70,000	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>(313)</u>	<u>49,614</u>	<u>22,984</u>	<u>88</u>	<u>10,320</u>
<i>Fund Balances Beginning of Year</i>	<u>4,766</u>	<u>91,004</u>	<u>1,506</u>	<u>631</u>	<u>938</u>
<i>Fund Balances End of Year</i>	<u>\$ 4,453</u>	<u>\$ 140,618</u>	<u>\$ 24,490</u>	<u>\$ 719</u>	<u>\$ 11,258</u>



<u>Child Support</u>	<u>Real Estate Assessment</u>	<u>Solid Waste</u>	<u>Indigent Drivers</u>	<u>Litter Control</u>	<u>Juvenile Special Projects</u>
\$ 597,063	\$ 1,223,659	\$ 411,482	\$ -	\$ -	\$ -
-	-	-	16,314	-	24,353
1,667,633	18,483	12,000	14,404	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,610	-	139,235	-	-	-
<u>2,267,306</u>	<u>1,242,142</u>	<u>562,717</u>	<u>30,718</u>	<u>-</u>	<u>24,353</u>
-	821,457	-	-	-	-
-	-	-	-	-	11,984
-	-	-	16,597	-	-
-	-	1,147	-	-	-
-	-	599,100	-	-	-
1,815,513	-	-	-	-	-
-	279,526	-	-	-	-
<u>1,815,513</u>	<u>1,100,983</u>	<u>600,247</u>	<u>16,597</u>	<u>-</u>	<u>11,984</u>
<u>451,793</u>	<u>141,159</u>	<u>(37,530)</u>	<u>14,121</u>	<u>-</u>	<u>12,369</u>
135,000	-	-	-	-	-
(550,000)	-	-	-	-	-
<u>(415,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
36,793	141,159	(37,530)	14,121	-	12,369
<u>318,558</u>	<u>1,049,420</u>	<u>310,688</u>	<u>121,218</u>	<u>13,598</u>	<u>27,295</u>
<u>\$ 355,351</u>	<u>\$ 1,190,579</u>	<u>\$ 273,158</u>	<u>\$ 135,339</u>	<u>\$ 13,598</u>	<u>\$ 39,664</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, 2010*

	Probate Dispute Resolution	Enforcement and Education	Community Corrections	Youth Services	Juvenile Court Title IV-E
<b>Revenues</b>					
Charges for Services	\$ -	\$ -	\$ -	\$ 54,590	\$ -
Fines and Forfeitures	34,352	2,004	-	-	-
Intergovernmental	-	-	398,970	168,894	13,089
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Revenues</i>	<u>34,352</u>	<u>2,004</u>	<u>398,970</u>	<u>223,484</u>	<u>13,089</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	11,410	-	-	-	-
Public Safety	-	-	349,601	900,077	8,637
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Expenditures</i>	<u>11,410</u>	<u>-</u>	<u>349,601</u>	<u>900,077</u>	<u>8,637</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>22,942</u>	<u>2,004</u>	<u>49,369</u>	<u>(676,593)</u>	<u>4,452</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	50,000	756,500	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>756,500</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	22,942	2,004	99,369	79,907	4,452
<i>Fund Balances Beginning of Year</i>	<u>30,683</u>	<u>51,207</u>	<u>46,831</u>	<u>175,326</u>	<u>22,250</u>
<i>Fund Balances End of Year</i>	<u>\$ 53,625</u>	<u>\$ 53,211</u>	<u>\$ 146,200</u>	<u>\$ 255,233</u>	<u>\$ 26,702</u>

Foster Care Probation Title IV-E	Child Abuse	Delinquent Real Estate Tax Assessment Collection Prosecutor	Treasurer Prepay Interest	Delinquent Real Estate Tax Assessment Collection Treasurer	Probation Services Supervision	Special Probation	HUD Grant
\$ -	\$ -	\$ 129,094	\$ -	\$ 127,869	\$ 2,911	\$ 92,694	\$ -
-	-	-	-	-	-	-	-
136,660	-	-	-	-	-	-	322,352
-	-	-	-	-	-	-	-
-	-	-	683	-	-	-	10
-	-	-	-	-	-	-	-
-	-	-	201	-	-	-	-
<u>136,660</u>	<u>-</u>	<u>129,094</u>	<u>884</u>	<u>127,869</u>	<u>2,911</u>	<u>92,694</u>	<u>322,362</u>
-	-	186,791	11,066	157,417	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	7,047	75,466	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	258,003
64,230	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>64,230</u>	<u>-</u>	<u>186,791</u>	<u>11,066</u>	<u>157,417</u>	<u>7,047</u>	<u>75,466</u>	<u>258,003</u>
<u>72,430</u>	<u>-</u>	<u>(57,697)</u>	<u>(10,182)</u>	<u>(29,548)</u>	<u>(4,136)</u>	<u>17,228</u>	<u>64,359</u>
-	-	-	-	-	11,972	-	-
-	-	-	-	-	-	(11,972)	-
-	-	-	-	-	11,972	(11,972)	-
72,430	-	(57,697)	(10,182)	(29,548)	7,836	5,256	64,359
-	1,520	97,034	54,254	158,742	-	169,162	(38,716)
<u>\$ 72,430</u>	<u>\$ 1,520</u>	<u>\$ 39,337</u>	<u>\$ 44,072</u>	<u>\$ 129,194</u>	<u>\$ 7,836</u>	<u>\$ 174,418</u>	<u>\$ 25,643</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, 2010*

	Homesafe Grant	County Courts Special Projects	Emergency Management	Special Emergency Planning	Emergency 911
<b>Revenues</b>					
Charges for Services	\$ -	\$ 153,715	\$ 249,076	\$ 26,523	\$ 275,881
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	22,639	-	103,773	-	-
Special Assessments	-	-	-	-	196,831
Interest	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Revenues</i>	<u>22,639</u>	<u>153,715</u>	<u>352,849</u>	<u>26,523</u>	<u>472,712</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	22,639	-	-	-	-
Judicial	-	185,654	-	-	-
Public Safety	-	-	289,377	21,880	159,862
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Capital Outlay	-	19,150	14,052	-	193,524
<i>Total Expenditures</i>	<u>22,639</u>	<u>204,804</u>	<u>303,429</u>	<u>21,880</u>	<u>353,386</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>-</u>	<u>(51,089)</u>	<u>49,420</u>	<u>4,643</u>	<u>119,326</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>-</u>	<u>(51,089)</u>	<u>49,420</u>	<u>4,643</u>	<u>119,326</u>
<i>Fund Balances Beginning of Year</i>	<u>8,797</u>	<u>494,909</u>	<u>309,290</u>	<u>52,420</u>	<u>452,111</u>
<i>Fund Balances End of Year</i>	<u>\$ 8,797</u>	<u>\$ 443,820</u>	<u>\$ 358,710</u>	<u>\$ 57,063</u>	<u>\$ 571,437</u>

Emergency Management Homeland Security	Northern Border Grant	Governor's Public Safety Grant	COPS Methamphetamine Grant	OVI Task Force
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
96,764	24,930	8,944	130,877	16,267
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>96,764</u>	<u>24,930</u>	<u>8,944</u>	<u>130,877</u>	<u>16,267</u>
-	-	-	-	-
-	-	-	-	-
64,497	23,597	289	103,000	3,295
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>64,497</u>	<u>23,597</u>	<u>289</u>	<u>103,000</u>	<u>3,295</u>
<u>32,267</u>	<u>1,333</u>	<u>8,655</u>	<u>27,877</u>	<u>12,972</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>32,267</u>	<u>1,333</u>	<u>8,655</u>	<u>27,877</u>	<u>12,972</u>
-	30,823	4,167	29,306	26,529
<u>\$ 32,267</u>	<u>\$ 32,156</u>	<u>\$ 12,822</u>	<u>\$ 57,183</u>	<u>\$ 39,501</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, 2010*

	Sheriff's Policing Revolving Fund	Workforce Development	Drug Task Force	Ohio Crime Victims	Board of Elections Grants
<b>Revenues</b>					
Charges for Services	\$ 87,500	\$ -	\$ 2,225	\$ -	\$ -
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	-	430,685	85,195	58,001	6,644
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Revenues</i>	<u>87,500</u>	<u>430,685</u>	<u>87,420</u>	<u>58,001</u>	<u>6,644</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	6,644
Judicial	-	-	-	-	-
Public Safety	80,349	-	59,359	66,822	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Expenditures</i>	<u>80,349</u>	<u>-</u>	<u>59,359</u>	<u>66,822</u>	<u>6,644</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>7,151</u>	<u>430,685</u>	<u>28,061</u>	<u>(8,821)</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	18,000	-
Transfers Out	-	(430,685)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>(430,685)</u>	<u>-</u>	<u>18,000</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	7,151	-	28,061	9,179	-
<i>Fund Balances Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>(8,760)</u>	<u>3,644</u>	<u>-</u>
<i>Fund Balances End of Year</i>	<u>\$ 7,151</u>	<u>\$ -</u>	<u>\$ 19,301</u>	<u>\$ 12,823</u>	<u>\$ -</u>

<u>Inmate Medical</u>	<u>Certificate of Title Administrator</u>	<u>Common Pleas Special Projects</u>	<u>Eastern County Court OVI/IDIAM</u>	<u>Western County Court OVI/IDIAM</u>	<u>Economic Development</u>	<u>Community Development</u>
\$ 65,005	\$ 510,565	\$ 706,192	\$ -	\$ -	\$ -	\$ -
-	-	-	8,657	12,679	-	-
-	-	-	-	-	-	904,216
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	70
<u>65,005</u>	<u>510,565</u>	<u>706,192</u>	<u>8,657</u>	<u>12,679</u>	<u>-</u>	<u>904,286</u>
-	253,097	4,552	-	-	70,000	812,572
-	-	458,430	2,640	1,610	-	-
43,293	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	125,000	-	-	-	232,554
<u>43,293</u>	<u>253,097</u>	<u>587,982</u>	<u>2,640</u>	<u>1,610</u>	<u>70,000</u>	<u>1,045,126</u>
<u>21,712</u>	<u>257,468</u>	<u>118,210</u>	<u>6,017</u>	<u>11,069</u>	<u>(70,000)</u>	<u>(140,840)</u>
-	-	-	-	-	200,000	13,660
-	(118,313)	-	-	-	-	-
-	(118,313)	-	-	-	200,000	13,660
21,712	139,155	118,210	6,017	11,069	130,000	(127,180)
16,687	221,467	476,261	8,210	11,049	2,010	242,353
<u>\$ 38,399</u>	<u>\$ 360,622</u>	<u>\$ 594,471</u>	<u>\$ 14,227</u>	<u>\$ 22,118</u>	<u>\$ 132,010</u>	<u>\$ 115,173</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, 2010*

	Neighborhood Stabilization Grant	County Law Library	503 Corporation	Total Nonmajor Special Revenue Funds
<b>Revenues</b>				
Charges for Services	\$ -	\$ -	\$ 13,546	\$ 4,868,267
Fines and Forfeitures	-	-	-	100,889
Intergovernmental	845,673	186,311	-	5,688,444
Special Assessments	-	-	-	196,831
Interest	-	-	106,847	107,540
Contributions and Donations	-	-	-	323
Other	58,367	46,345	51,376	298,204
<i>Total Revenues</i>	<u>904,040</u>	<u>232,656</u>	<u>171,769</u>	<u>11,260,498</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	856,874	-	1,483,212	4,686,321
Judicial	-	185,842	-	859,087
Public Safety	-	-	-	2,273,045
Public Works	-	-	-	3,291
Health	-	-	-	997,319
Human Services	-	-	-	1,879,743
Capital Outlay	6,495	-	-	870,301
<i>Total Expenditures</i>	<u>863,369</u>	<u>185,842</u>	<u>1,483,212</u>	<u>11,569,107</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>40,671</u>	<u>46,814</u>	<u>(1,311,443)</u>	<u>(308,609)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	1,255,132
Transfers Out	-	-	-	(1,110,970)
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>144,162</u>
<i>Net Change in Fund Balances</i>	40,671	46,814	(1,311,443)	(164,447)
<i>Fund Balances Beginning of Year</i>	<u>152,362</u>	<u>-</u>	<u>4,031,452</u>	<u>9,273,002</u>
<i>Fund Balances End of Year</i>	<u>\$ 193,033</u>	<u>\$ 46,814</u>	<u>\$ 2,720,009</u>	<u>\$ 9,108,555</u>



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**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
31-Dec-10

	<u>Construction</u>	<u>Permanent Improvement</u>	<u>Ditch Maintenance</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 336,059	\$ 3,193,425	\$ 18,289
Receivables:			
Accounts	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Assets</i>	<u><u>\$ 336,059</u></u>	<u><u>\$ 3,193,425</u></u>	<u><u>\$ 18,289</u></u>
<b>Liabilities</b>			
Accounts Payable	\$ -	\$ 20,878	\$ -
Accrued Wages and Benefits	-	-	-
Intergovernmental Payable	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Liabilities</i>	<u>-</u>	<u>20,878</u>	<u>-</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	-	36,711	-
Unreserved, Undesignated	<u>336,059</u>	<u>3,135,836</u>	<u>18,289</u>
<i>Total Fund Balances</i>	<u>336,059</u>	<u>3,172,547</u>	<u>18,289</u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$ 336,059</u></u>	<u><u>\$ 3,193,425</u></u>	<u><u>\$ 18,289</u></u>

County Court Computer	Total Nonmajor Capital Projects Funds
\$ 183,134	\$ 3,730,907
<u>6,761</u>	<u>6,761</u>
<u>\$ 189,895</u>	<u>\$ 3,737,668</u>
\$ 3,333	\$ 24,211
3,309	3,309
<u>1,200</u>	<u>1,200</u>
<u>7,842</u>	<u>28,720</u>
19,344	56,055
<u>162,709</u>	<u>3,652,893</u>
<u>182,053</u>	<u>3,708,948</u>
<u>\$ 189,895</u>	<u>\$ 3,737,668</u>

**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2010*

	<u>Construction</u>	<u>Permanent Improvement</u>	<u>Ditch Maintenance</u>
<b>Revenues</b>			
Charges for Services	\$ -	\$ -	\$ 31
Intergovernmental	-	2,448	-
Interest	592	-	2
<i>Total Revenues</i>	<u>592</u>	<u>2,448</u>	<u>33</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	-	41,925	-
Judicial	-	-	-
Capital Outlay	-	62,192	-
<i>Total Expenditures</i>	<u>-</u>	<u>104,117</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>592</u>	<u>(101,669)</u>	<u>33</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds of Notes	-	3,000,000	-
Transfers In	-	150,000	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>3,150,000</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	592	3,048,331	33
<i>Fund Balance Beginning of Year</i>	<u>335,467</u>	<u>124,216</u>	<u>18,256</u>
<i>Fund Balances End of Year</i>	<u>\$ 336,059</u>	<u>\$ 3,172,547</u>	<u>\$ 18,289</u>

County Court Computer	Total Nonmajor Capital Projects Funds
\$ 155,607	\$ 155,638
-	2,448
-	594
<u>155,607</u>	<u>158,680</u>
3,333	45,258
174,819	174,819
-	62,192
<u>178,152</u>	<u>282,269</u>
<u>(22,545)</u>	<u>(123,589)</u>
-	3,000,000
-	150,000
-	3,150,000
(22,545)	3,026,411
<u>204,598</u>	<u>682,537</u>
<u>\$ 182,053</u>	<u>\$ 3,708,948</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:

*Board of Developmental Disabilities 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*  
*Metropolitan Housing Authority*  
*Ashtabula City Permit Fees*  
*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 and 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 Donations*

**Ashtabula County, Ohio**  
*Combining Statement of Net Assets*  
*Private Purpose Trust Funds*  
*December 31, 2010*

	Board of Developmental Disabilities	Children's Trust	County Trust
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 292,418	\$ 31,106	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	167,752	50,188
Accrued Interest Receivable	-	-	-
<i>Total Assets</i>	<u>292,418</u>	<u>198,858</u>	<u>50,188</u>
<b>Liabilities</b>			
Accounts Payable	-	1,263	-
<i>Total Liabilities</i>	<u>-</u>	<u>1,263</u>	<u>-</u>
<b>Net Assets</b>			
Held in Trust for Nursing Home	-	-	-
Held in Trust for Children's Services	-	197,595	-
Held in Trust for Developmental Disabilities	292,418	-	-
Held in Trust for Law Enforcement	-	-	-
Held in Trust for Scholarship	-	-	50,188
Restricted for Other Purposes	<u>\$ 292,418</u>	<u>\$ 197,595</u>	<u>\$ 50,188</u>



County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
\$ -	\$ 3,999	\$ 84,177	\$ 411,700
81,479	190,533	-	489,952
-	4,855	-	4,855
<u>81,479</u>	<u>199,387</u>	<u>84,177</u>	<u>906,507</u>
-	-	-	1,263
-	-	-	1,263
-	-	84,177	84,177
-	-	-	197,595
-	-	-	292,418
-	199,387	-	199,387
<u>81,479</u>	<u>-</u>	<u>-</u>	<u>131,667</u>
<u>\$ 81,479</u>	<u>\$ 199,387</u>	<u>\$ 84,177</u>	<u>\$ 905,244</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Net Assets*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2010*

	Board of Developmental Disabilities	Children's Trust	County Trust
<b>Additions</b>			
Contributions	\$ 6,148	\$ 3,961	\$ -
Interest	590	1,100	548
Miscellaneous	-	11,826	93
<i>Total Additions</i>	6,738	16,887	641
<b>Deductions</b>			
Other Operating Expenses	52,675	16,233	2,146
<i>Change in Net Assets</i>	(45,937)	654	(1,505)
<i>Net Assets Beginning of Year</i>	338,355	196,941	51,693
<i>Net Assets End of Year</i>	\$ 292,418	\$ 197,595	\$ 50,188

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County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
\$ 188,278	\$ 69,255	\$ -	\$ 267,642
87	6,257	200	8,782
-	-	-	11,919
188,365	75,512	200	288,343
149,284	108,207	55,998	384,543
39,081	(32,695)	(55,798)	(96,200)
42,398	232,082	139,975	1,001,444
<u>\$ 81,479</u>	<u>\$ 199,387</u>	<u>\$ 84,177</u>	<u>\$ 905,244</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2010*

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
<b>Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,913,058	\$ 1,921,503	\$ 2,110,590	\$ 1,723,971
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 63,560	\$ -	\$ 63,560
Intergovernmental Payable	23,088	12,566	23,088	12,566
Undistributed Monies	1,889,970	1,845,377	2,087,502	1,647,845
<i>Total Liabilities</i>	\$ 1,913,058	\$ 1,921,503	\$ 2,110,590	\$ 1,723,971
<b>Metropolitan Park</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 12,069	\$ 52,811	\$ 38,509	\$ 26,371
<b>Liabilities</b>				
Intergovernmental Payable	\$ 242	\$ 66	\$ 242	\$ 66
Undistributed Monies	11,827	52,745	38,267	26,305
<i>Total Liabilities</i>	\$ 12,069	\$ 52,811	\$ 38,509	\$ 26,371
<b>Soil and Water Special</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 67,088	\$ 76,254	\$ 114,152	\$ 29,190
<b>Liabilities</b>				
Intergovernmental Payable	\$ 2,708	\$ 1,030	\$ 2,708	\$ 1,030
Undistributed Monies	64,380	75,224	111,444	28,160
<i>Total Liabilities</i>	\$ 67,088	\$ 76,254	\$ 114,152	\$ 29,190
<b>Family and Children First</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 146,108	\$ 432,098	\$ 434,898	\$ 143,308
<b>Liabilities</b>				
Accounts Payable	\$ 391	\$ -	\$ 391	\$ -
Intergovernmental Payable	1,267	311	1,267	311
Undistributed Monies	144,450	431,787	433,240	142,997
<i>Total Liabilities</i>	\$ 146,108	\$ 432,098	\$ 434,898	\$ 143,308

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2010*

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
<b>Refund Occupancy</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 232,247	\$ 102,327	\$ 125,395	\$ 209,179
<b>Liabilities</b>				
Accounts Payable	\$ 7,258	\$ -	\$ 7,258	\$ -
Intergovernmental Payable	298	-	298	-
Undistributed Monies	224,691	102,327	117,839	209,179
<i>Total Liabilities</i>	<u>\$ 232,247</u>	<u>\$ 102,327</u>	<u>\$ 125,395</u>	<u>\$ 209,179</u>
<b>Wildlife Conservation-Schools</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	\$ -	\$ 35,187	\$ -	\$ 35,187
<b>Liabilities</b>				
Undistributed Monies	\$ -	\$ 35,187	\$ -	\$ 35,187
<b>Ashtabula City Permit Fees</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,000	\$ 15,000	\$ 12,000	\$ 4,000
<b>Liabilities</b>				
Intergovernmental Payable	\$ 1,000	\$ 15,000	\$ 12,000	\$ 4,000
<b>Inmate Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 6,491	\$ 5,998	\$ -	\$ 12,489
<b>Liabilities</b>				
Undistributed Monies	\$ 6,491	\$ 5,998	\$ -	\$ 12,489

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2010*

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
<b>Undivided General Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 3,518,920	\$ 86,642,752	\$ 85,779,190	\$ 4,382,482
Receivables:				
Taxes	\$ 89,745,240	\$ 93,371,295	\$ 89,745,240	\$ 93,371,295
Special Assessments	\$ 4,705,821	\$ 5,254,572	\$ 4,705,821	\$ 5,254,572
Intergovernmental Receivable	\$ -	\$ 7,715	\$ -	\$ 7,715
<i>Total Assets</i>	<u>\$ 97,969,981</u>	<u>\$ 185,276,334</u>	<u>\$ 180,230,251</u>	<u>\$ 103,016,064</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$ 97,969,981</u>	<u>\$ 185,276,334</u>	<u>\$ 180,230,251</u>	<u>\$ 103,016,064</u>
<b>Undivided Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 4,038,507	\$ 4,038,507	\$ -
Intergovernmental Receivable	1,298,736	1,356,211	1,298,736	1,356,211
<i>Total Assets</i>	<u>\$ 1,298,736</u>	<u>\$ 5,394,718</u>	<u>\$ 5,337,243</u>	<u>\$ 1,356,211</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$ 1,298,736</u>	<u>\$ 1,356,211</u>	<u>\$ 1,298,736</u>	<u>\$ 1,356,211</u>
<b>Undivided Personal Property Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$ 367</u>	<u>\$ 527,556</u>	<u>\$ 524,397</u>	<u>\$ 3,526</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$ 367</u>	<u>\$ 527,556</u>	<u>\$ 524,397</u>	<u>\$ 3,526</u>
<b>Library and Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 2,871,366	\$ 2,871,366	\$ -
Intergovernmental Receivable	1,454,673	1,560,377	1,454,673	1,560,377
<i>Total Assets</i>	<u>\$ 1,454,673</u>	<u>\$ 4,431,743</u>	<u>\$ 4,326,039</u>	<u>\$ 1,560,377</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$ 1,454,673</u>	<u>\$ 1,560,377</u>	<u>\$ 1,454,673</u>	<u>\$ 1,560,377</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2010*

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
<b>Economic Development</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 4,167	\$ 689,749	\$ 607,499	\$ 86,417
Intergovernmental Receivable	-	9,720	-	9,720
<i>Total Assets</i>	<u>\$ 4,167</u>	<u>\$ 699,469</u>	<u>\$ 607,499</u>	<u>\$ 96,137</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 58,317	\$ -	\$ 58,317
Intergovernmental Payable	4,167	641,152	607,499	37,820
<i>Total Liabilities</i>	<u>\$ 4,167</u>	<u>\$ 699,469</u>	<u>\$ 607,499</u>	<u>\$ 96,137</u>
<b>Ohio Elections Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 115	\$ 490	\$ 525	\$ 80
<b>Liabilities</b>				
Undistributed Monies	\$ 115	\$ 490	\$ 525	\$ 80
<b>Auto License</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 1,020,543	\$ 1,020,543	\$ -
Intergovernmental Receivable	521,615	515,419	521,615	515,419
<i>Total Assets</i>	<u>\$ 521,615</u>	<u>\$ 1,535,962</u>	<u>\$ 1,542,158</u>	<u>\$ 515,419</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$ 521,615	\$ 515,419	\$ 521,615	\$ 515,419
<b>Cigarette Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 113	\$ 15,084	\$ 14,399	\$ 798
<b>Liabilities</b>				
Intergovernmental Payable	\$ 113	\$ 15,084	\$ 14,399	\$ 798
<b>Township Gas Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 2,380,832	\$ 2,380,832	\$ -
Intergovernmental Receivable	1,154,034	1,162,004	1,154,034	1,162,004
<i>Total Assets</i>	<u>\$ 1,154,034</u>	<u>\$ 3,542,836</u>	<u>\$ 3,534,866</u>	<u>\$ 1,162,004</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$ 1,154,034	\$ 1,162,004	\$ 1,154,034	\$ 1,162,004

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2010*

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
<b>Trailer Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 170,538	\$ 515,376	\$ 613,038	\$ 72,876
<b>Liabilities</b>				
Intergovernmental Payable	\$ 170,538	\$ 515,376	\$ 613,038	\$ 72,876
<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	\$ -	\$ 5,133,235	\$ 5,133,235	\$ -
<b>Liabilities</b>				
Undistributed Monies	\$ -	\$ 5,133,235	\$ 5,133,235	\$ -
<b>Homestead and Rollback</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 2,177,202	\$ 2,057,761	\$ 119,441
<b>Liabilities</b>				
Intergovernmental Payable	\$ -	\$ 2,177,202	\$ 2,057,761	\$ 119,441
<b>Inheritance Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 577,311	\$ 1,158,442	\$ 1,051,249	\$ 684,504
Intergovernmental Receivable	-	41,253	-	41,253
<i>Total Assets</i>	<u>\$ 577,311</u>	<u>\$ 1,199,695</u>	<u>\$ 1,051,249</u>	<u>\$ 725,757</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$ 577,311	\$ 1,199,695	\$ 1,051,249	\$ 725,757
<b>Prepayment</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 532,227	\$ 116,436	\$ -	\$ 648,663
<b>Liabilities</b>				
Intergovernmental Payable	\$ 532,227	\$ 116,436	\$ -	\$ 648,663



**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2010*

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
<b>Public Utility Property Tax Rollback</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 733,545	\$ 733,545	\$ -
<b>Liabilities</b>				
Undistributed Monies	\$ -	\$ 733,545	\$ 733,545	\$ -
<b>Recorders Housing Trust</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 89,831	\$ 342,911	\$ 343,405	\$ 89,337
Intergovernmental Receivable	-	3,268	-	3,268
<i>Total Assets</i>	<u>\$ 89,831</u>	<u>\$ 346,179</u>	<u>\$ 343,405</u>	<u>\$ 92,605</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 89,831	\$ 346,179	\$ 343,405	\$ 92,605
<b>Public Defenders Indigent</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 19,903	\$ 30,883	\$ 30,677	\$ 20,109
Accounts Receivable	-	786	-	786
<i>Total Assets</i>	<u>\$ 19,903</u>	<u>\$ 31,669</u>	<u>\$ 30,677</u>	<u>\$ 20,895</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 19,903	\$ 31,669	\$ 30,677	\$ 20,895
<b>Payroll Clearing</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 291,777	\$ 45,141	\$ (344,603)	\$ 681,521
<b>Liabilities</b>				
Undistributed Monies	\$ 291,777	\$ 45,141	\$ (344,603)	\$ 681,521
<b>Court Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 630,400	\$ 63,168	\$ -	\$ 693,568
Interest Receivable	258	-	118	140
<i>Total Assets</i>	<u>\$ 630,658</u>	<u>\$ 63,168</u>	<u>\$ 118</u>	<u>\$ 693,708</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 630,658	\$ 63,168	\$ 118	\$ 693,708
<b>County Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 150,413	\$ -	\$ 78,611	\$ 71,802
<b>Liabilities</b>				
Undistributed Monies	\$ 150,413	\$ -	\$ 78,611	\$ 71,802

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2010*

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
<b>Law Library</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,526	\$ -	\$ -	\$ 1,526
Cash and Cash Equivalents in Segregated Accounts	45,200	-	45,200	-
<i>Total Assets</i>	<u>\$ 46,726</u>	<u>\$ -</u>	<u>\$ 45,200</u>	<u>\$ 1,526</u>
<b>Liabilities</b>				
Undistributed Monies	<u>\$ 46,726</u>	<u>\$ -</u>	<u>\$ 45,200</u>	<u>\$ 1,526</u>
<b>Unemployment Compensation</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$ (18,406)</u>	<u>\$ 11,189</u>	<u>\$ (7,217)</u>	<u>\$ -</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$ (18,406)</u>	<u>\$ 11,189</u>	<u>\$ (7,217)</u>	<u>\$ -</u>
<b>Significant Areas</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$ 80,820</u>	<u>\$ -</u>	<u>\$ 53,850</u>	<u>\$ 26,970</u>
<b>Liabilities</b>				
Undistributed Monies	<u>\$ 80,820</u>	<u>\$ -</u>	<u>\$ 53,850</u>	<u>\$ 26,970</u>
<b>Veterans Services Donations</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$ 475</u>	<u>\$ 185</u>	<u>\$ 399</u>	<u>\$ 261</u>
<b>Liabilities</b>				
Undistributed Monies	<u>\$ 475</u>	<u>\$ 185</u>	<u>\$ 399</u>	<u>\$ 261</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2010*

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 7,676,686	\$ 111,086,604	\$ 109,738,141	\$ 9,025,149
Cash and Cash Equivalents in Segregated Accounts	832,504	73,169	127,814	777,859
Receivables:				
Taxes	89,745,240	93,371,295	89,745,240	93,371,295
Accounts	-	786	-	786
Special Assessments	4,705,821	5,254,572	4,705,821	5,254,572
Accrued Interest	258	-	118	140
Intergovernmental Receivable	4,429,058	4,655,967	4,429,058	4,655,967
<i>Total Assets</i>	<u>\$ 107,389,567</u>	<u>\$ 214,442,393</u>	<u>\$ 208,746,192</u>	<u>\$ 113,085,768</u>
<b>Liabilities</b>				
Accounts Payable	\$ 7,649	\$ 121,877	\$ 7,649	\$ 121,877
Intergovernmental Payable	103,693,959	195,103,008	189,523,277	\$ 109,273,690
Undistributed Monies	3,687,959	8,906,260	8,904,018	\$ 3,690,201
<i>Total Liabilities</i>	<u>\$ 107,389,567</u>	<u>\$ 204,131,145</u>	<u>\$ 198,434,944</u>	<u>\$ 113,085,768</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**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$ 3,582,649	\$ 3,582,649	\$ 3,608,007	\$ 25,358
Permissive Sales Taxes	7,788,545	8,308,700	8,553,791	245,091
Charges for Services	3,221,505	3,170,505	3,339,450	168,945
Licenses and Permits	34,500	34,500	50,862	16,362
Fines and Forfeitures	645,050	565,050	559,449	(5,601)
Intergovernmental	2,363,000	2,374,000	2,822,753	448,753
Interest	250,000	278,000	267,188	(10,812)
Contributions and Donations	-	-	160,156	160,156
Other	46,500	46,500	-	(46,500)
<b>Total Revenues</b>	<u>17,931,749</u>	<u>18,359,904</u>	<u>19,361,656</u>	<u>1,001,752</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Commissioners Office				
Personal Services	326,181	381,881	378,737	3,144
Fringe Benefits	103,230	119,768	119,768	-
Materials and Supplies	6,576	5,000	3,080	1,920
Contractual Services	404,366	529,282	592,931	(63,649)
Other	43,810	50,944	49,768	1,176
<b>Total Commissioners Office</b>	<u>884,163</u>	<u>1,086,875</u>	<u>1,144,284</u>	<u>(57,409)</u>
Commissioners Data Services				
Personal Services	48,476	48,376	46,440	1,936
Fringe Benefits	32,792	33,175	27,773	5,402
Materials and Supplies	889	2,689	2,090	599
Contractual Services	154,340	152,640	143,309	9,331
<b>Total Commissioners Data Services</b>	<u>236,497</u>	<u>236,880</u>	<u>219,612</u>	<u>17,268</u>
Auditor's Office				
Personal Services	199,573	199,322	199,322	-
Fringe Benefits	69,570	72,968	72,968	-
Materials and Supplies	2,000	1,916	1,907	9
Contractual Services	-	30	30	-
Other	939	876	876	-
<b>Total Auditor's Office</b>	<u>272,082</u>	<u>275,112</u>	<u>275,103</u>	<u>9</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (Continued)*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
County Treasurer's Office				
Personal Services	77,847	77,847	77,837	10
Fringe Benefits	20,748	21,689	21,682	7
Materials and Supplies	12,693	14,273	14,273	-
Contractual Services	50,764	145,962	127,624	18,338
Other	36,636	39,186	39,086	100
<b>Total County Treasurer's Office</b>	<b>198,688</b>	<b>298,957</b>	<b>280,502</b>	<b>18,455</b>
Prosecuting Attorney				
Personal Services	723,428	749,307	748,613	694
Fringe Benefits	196,881	209,815	207,398	2,417
Materials and Supplies	12,821	-	-	-
Other	59,652	59,652	59,352	300
<b>Total Prosecuting Attorney</b>	<b>992,782</b>	<b>1,018,774</b>	<b>1,015,363</b>	<b>3,411</b>
County Planning Commission				
Personal Services	98,006	98,007	98,006	1
Fringe Benefits	25,661	26,656	26,619	37
Materials and Supplies	2,084	1,753	1,648	105
Other	725	630	630	-
<b>Total County Planning Commission</b>	<b>126,476</b>	<b>127,046</b>	<b>126,903</b>	<b>143</b>
County Purchasing Department				
Materials and Supplies	528,502	528,297	444,481	83,816
Contractual Services	500	500	-	500
<b>Total County Purchasing Department</b>	<b>529,002</b>	<b>528,797</b>	<b>444,481</b>	<b>84,316</b>
Board of Elections				
Personal Services	294,107	318,186	316,655	1,531
Fringe Benefits	98,002	112,854	112,355	499
Materials and Supplies	45,014	87,047	85,571	1,476
Contractual Services	184,020	170,544	167,355	3,189
<b>Total Board of Elections</b>	<b>621,143</b>	<b>688,631</b>	<b>681,936</b>	<b>6,695</b>
Maintenance and Operations				
Personal Services	114,728	114,728	113,893	835
Fringe Benefits	35,309	35,309	33,906	1,403
Materials and Supplies	67,961	73,897	40,588	33,309
Contractual Services	986,955	807,857	761,832	46,025
Capital Outlay	50,000	7,800	-	7,800
<b>Total Maintenance and Operations</b>	<b>1,254,953</b>	<b>1,039,591</b>	<b>950,219</b>	<b>89,372</b>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (Continued)*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
County Recorder				
Personal Services	133,992	133,992	133,915	77
Fringe Benefits	76,280	78,233	77,123	1,110
Other	898	3,434	4,535	(1,101)
	<u>211,170</u>	<u>215,659</u>	<u>215,573</u>	<u>86</u>
County General Taxes				
Other	1,500	1,500	1,016	484
	<u>1,500</u>	<u>1,500</u>	<u>1,016</u>	<u>484</u>
Total County Recorder				
Total County General Taxes				
Board of Revision				
Contractual Services	-	489	489	-
	<u>-</u>	<u>489</u>	<u>489</u>	<u>-</u>
Total Board of Revision				
Recorder's Micrographic				
Materials and Supplies	10,000	6,000	-	6,000
Contractual Services	60,350	54,314	46,498	7,816
	<u>70,350</u>	<u>60,314</u>	<u>46,498</u>	<u>13,816</u>
Total Recorder's Micrographic				
County Wide Audit				
Contractual Services	200,000	141,000	140,974	26
	<u>200,000</u>	<u>141,000</u>	<u>140,974</u>	<u>26</u>
Total County Wide Audit				
Group and Liability Insurance				
Contractual Services	11,000	10,800	432	10,368
Other	461,000	491,755	483,121	8,634
	<u>472,000</u>	<u>502,555</u>	<u>483,553</u>	<u>19,002</u>
Total Group and Liability Insurance				
Total General Government- Legislative and Executive	<u>6,070,806</u>	<u>6,222,180</u>	<u>6,026,506</u>	<u>195,674</u>
General Government:				
Judicial				
Court of Appeals				
Contractual Services	80,000	80,000	73,664	6,336
	<u>80,000</u>	<u>80,000</u>	<u>73,664</u>	<u>6,336</u>
Total Court of Appeals				
Common Pleas Court				
Personal Services	569,558	573,558	572,951	607
Fringe Benefits	231,174	232,492	214,428	18,064
Materials and Supplies	29,507	29,475	29,107	368
Contractual Services	34,601	42,106	40,870	1,236
Other	44,137	24,530	16,132	8,398
	<u>472,000</u>	<u>502,555</u>	<u>483,553</u>	<u>19,002</u>



**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (Continued)*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Total Common Pleas Court	908,977	902,161	873,488	28,673
Common Pleas Jury Commission				
Personal Services	23,525	25,525	24,890	635
Fringe Benefits	6,807	6,840	6,769	71
Materials and Supplies	750	190	92	98
Contractual Services	8,260	8,820	8,865	(45)
Total Common Pleas Jury Commission	39,342	41,375	40,616	759
Juvenile Court				
Personal Services	-	194,233	190,944	3,289
Fringe Benefits	42,102	72,712	71,990	722
Materials and Supplies	185	5,185	3,533	1,652
Contractual Services	36,969	35,877	32,391	3,486
Other	300	-	-	-
Total Juvenile Court	79,556	308,007	298,858	9,149
Probate Court				
Personal Services	210,130	210,130	196,482	13,648
Fringe Benefits	79,266	79,266	78,004	1,262
Materials and Supplies	3,300	3,000	2,687	313
Contractual Services	9,247	8,743	8,278	465
Other	300	300	-	300
Total Probate Court	302,243	301,439	285,451	15,988
Clerk of Courts				
Personal Services	235,277	337,757	335,367	2,390
Fringe Benefits	107,328	126,471	126,471	-
Materials and Supplies	18,972	15,681	15,518	163
Contractual Services	1,509	4,709	4,698	11
Total Clerk of Courts	363,086	484,618	482,054	2,564
Eastern County Court				
Personal Services	134,934	135,185	134,943	242
Fringe Benefits	58,361	58,766	57,209	1,557
Materials and Supplies	3,373	3,372	3,179	193
Contractual Services	1,850	1,850	431	1,419
Other	3,550	3,300	1,878	1,422
Total Eastern County Court	202,068	202,473	197,640	4,833
Western County Court				
Personal Services	134,900	135,960	135,960	-
Fringe Benefits	44,965	45,561	45,635	(74)
Materials and Supplies	1,519	1,382	1,342	40
Contractual Services	3,972	2,785	2,396	389
Other	2,050	1,900	1,071	829
Total Western County Court	187,406	187,588	186,404	1,184

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (Continued)*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Ashtabula Municipal Court				
Personal Services	114,359	114,359	103,714	10,645
Fringe Benefits	35,744	35,744	39,031	(3,287)
Other	14,310	14,310	1,665	12,645
Total Ashtabula Municipal Court	<u>164,413</u>	<u>164,413</u>	<u>144,410</u>	<u>20,003</u>
Conneaut Municipal Court				
Personal Services	67,843	67,843	66,071	1,772
Fringe Benefits	32,667	33,139	29,113	4,026
Other	300	300	-	300
Total Conneaut Municipal Court	<u>100,810</u>	<u>101,282</u>	<u>95,184</u>	<u>6,098</u>
Law Library				
Fringe Benefits	159	159	159	-
Total Law Library	<u>159</u>	<u>159</u>	<u>159</u>	<u>-</u>
Attorney Fees Public Defender				
Other	860,000	860,000	848,560	11,440
Total Attorney Fees Public Defender	<u>860,000</u>	<u>860,000</u>	<u>848,560</u>	<u>11,440</u>
Total General Government - Judicial	<u>3,288,060</u>	<u>3,633,515</u>	<u>3,526,488</u>	<u>107,027</u>
Public Safety:				
Adult Probation				
Personal Services	33,717	33,717	33,717	-
Fringe Benefits	8,844	9,207	9,207	-
Materials and Supplies	1,485	898	271	627
Contractual Services	-	4,500	4,500	-
Total Adult Probation	<u>44,046</u>	<u>48,322</u>	<u>47,695</u>	<u>627</u>
Juvenile Probation				
Personal Services	462,459	268,226	250,718	17,508
Fringe Benefits	102,562	72,568	72,221	347
Materials and Supplies	7,070	2,859	2,397	462
Contractual Services	500	1,070	770	300
Total Juvenile Probation	<u>572,591</u>	<u>344,723</u>	<u>326,106</u>	<u>18,617</u>
Coroner				
Personal Services	131,685	133,165	133,163	2
Fringe Benefits	42,232	43,779	43,779	-
Materials and Supplies	1,040	815	481	334
Contractual Services	73,853	113,238	108,150	5,088
Other	4,951	4,951	4,549	402
Total Coroner	<u>253,761</u>	<u>295,948</u>	<u>290,122</u>	<u>5,826</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (Continued)*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Sheriff Department				
Personal Services	2,909,522	3,074,789	3,069,835	4,954
Fringe Benefits	1,220,786	1,228,060	1,224,096	3,964
Materials and Supplies	222,654	213,295	213,278	17
Contractual Services	101,834	102,358	102,293	65
Other	43,266	14,019	13,919	100
<b>Total Sheriff Department</b>	<b>4,498,062</b>	<b>4,632,521</b>	<b>4,623,421</b>	<b>9,100</b>
Building Regulations Department				
Personal Services	194,861	195,161	195,138	23
Fringe Benefits	67,453	69,274	67,291	1,983
Materials and Supplies	6,635	6,619	5,803	816
Contractual Services	33,237	32,547	28,015	4,532
Other	1,020	808	540	268
<b>Total Building Regulations Department</b>	<b>303,206</b>	<b>304,409</b>	<b>296,787</b>	<b>7,622</b>
<b>Total Public Safety</b>	<b>5,671,666</b>	<b>5,625,923</b>	<b>5,584,131</b>	<b>41,792</b>
Public Works:				
Commissioners Risk Management				
Personal Services	42,054	42,055	42,054	1
Fringe Benefits	22,600	23,240	17,192	6,048
Materials and Supplies	709	966	769	197
Contractual Services	35,825	34,950	22,465	12,485
Other	15	12	-	12
<b>Total Commissioners Risk Management</b>	<b>101,203</b>	<b>101,223</b>	<b>82,480</b>	<b>18,743</b>
<b>Total Public Works</b>	<b>101,203</b>	<b>101,223</b>	<b>82,480</b>	<b>18,743</b>
Health:				
Tuberculosis Clinic and Care				
Contractual Services	15,325	12,830	10,641	2,189
<b>Total Tuberculosis Clinic and Care</b>	<b>15,325</b>	<b>12,830</b>	<b>10,641</b>	<b>2,189</b>
Registration Vital Statistics				
Other	2,200	2,200	1,330	870
<b>Total Registration Vital Statistics</b>	<b>2,200</b>	<b>2,200</b>	<b>1,330</b>	<b>870</b>
Other Health Department				
Contractual Services	203,544	209,544	208,671	873
<b>Total Other Health Department</b>	<b>203,544</b>	<b>209,544</b>	<b>208,671</b>	<b>873</b>
<b>Total Health</b>	<b>221,069</b>	<b>224,574</b>	<b>220,642</b>	<b>3,932</b>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (Continued)*

	<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	279,700	327,300	252,061	75,239
Fringe Benefits	171,645	153,911	134,542	19,369
Materials and Supplies	45,256	41,000	33,578	7,422
Contractual Services	143,491	163,879	149,350	14,529
Other	308,252	260,381	219,548	40,833
Total Veterans Service Commission	<u>948,344</u>	<u>946,471</u>	<u>789,079</u>	<u>157,392</u>
Veterans Service				
Contractual Services	4,000	6,000	6,000	-
Materials and Supplies	5,000	6,039	6,039	-
Other	15,000	17,429	8,702	8,727
Total Veterans Service	<u>24,000</u>	<u>29,468</u>	<u>20,741</u>	<u>8,727</u>
County Humane Society				
Personal Services	3,470	2,470	-	2,470
Fringe Benefits	450	450	-	450
Contractual Services	-	1,000	1,000	-
Total County Humane Society	<u>3,920</u>	<u>3,920</u>	<u>1,000</u>	<u>2,920</u>
County Allocation				
Contractual Services	494,846	494,846	494,846	-
Total County Allocation	<u>494,846</u>	<u>494,846</u>	<u>494,846</u>	<u>-</u>
Total Human Services	<u>1,471,110</u>	<u>1,474,705</u>	<u>1,305,666</u>	<u>169,039</u>
Conservation and Recreation				
Agriculture Department				
Contractual Services	70,287	100,810	96,089	4,721
Total Agriculture Department	<u>70,287</u>	<u>100,810</u>	<u>96,089</u>	<u>4,721</u>
Total Conservation and Recreation	<u>70,287</u>	<u>100,810</u>	<u>96,089</u>	<u>4,721</u>
Debt Service				
Principal Retirement	33,927	33,927	38,002	(4,075)
Interest and Fiscal Charges	2,530	2,530	7,033	(4,503)
Total Debt Service	<u>36,457</u>	<u>36,457</u>	<u>45,035</u>	<u>(8,578)</u>
<i>Total Expenditures</i>	<u>16,930,658</u>	<u>17,419,387</u>	<u>16,887,037</u>	<u>532,350</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,001,091</u>	<u>940,517</u>	<u>2,474,619</u>	<u>1,534,102</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (Continued)*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	-	180,000	361,161	181,161
Advances In	-	315,140	315,140	-
Advances Out	(50,000)	(184,275)	(184,275)	-
Transfer In	-	174,313	174,313	-
Transfer Out	<u>(2,573,980)</u>	<u>(2,323,980)</u>	<u>(2,103,116)</u>	<u>220,864</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(2,623,980)</u>	<u>(1,838,802)</u>	<u>(1,436,777)</u>	<u>402,025</u>
<i>Net Change in Fund Balance</i>	(1,622,889)	(898,285)	1,037,842	1,936,127
<i>Fund Balance Beginning of Year</i>	2,103,205	2,103,205	2,103,205	-
Prior Year Encumbrances Appropriated	<u>263,341</u>	<u>263,341</u>	<u>263,341</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 743,657</u>	<u>\$ 1,468,261</u>	<u>\$ 3,404,388</u>	<u>\$ 1,936,127</u>

**Ashtabula County**  
*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, 2010*

	<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	\$ 350,000	\$ 350,000	\$ 330,435	\$ (19,565)
Fines and Forfeitures	95,000	95,000	69,110	(25,890)
Intergovernmental	5,820,000	8,938,703	7,926,326	(1,012,377)
Interest	37,200	37,200	6,847	(30,353)
Other	75,000	75,000	23,357	(51,643)
<i>Total Revenues</i>	<u>6,377,200</u>	<u>9,495,903</u>	<u>8,356,075</u>	<u>(1,139,828)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Roads				
Personal Services	1,325,000	1,325,000	1,091,444	233,556
Fringe Benefits	633,200	624,800	381,647	243,153
Materials and Supplies	1,809,146	2,150,570	1,870,660	279,910
Contractual Services	756,890	2,265,763	1,602,017	663,746
Total Roads	<u>4,524,236</u>	<u>6,366,133</u>	<u>4,945,768</u>	<u>1,420,365</u>
Bridges and Culverts				
Personal Services	413,000	420,000	413,654	6,346
Fringe Benefits	229,320	175,002	152,000	23,002
Materials and Supplies	305,000	310,000	266,747	43,253
Contractual Services	336,788	2,437,137	1,543,355	893,782
Total Bridges and Culverts	<u>1,284,108</u>	<u>3,342,139</u>	<u>2,375,756</u>	<u>966,383</u>
Engineer				
Personal Services	736,894	751,193	715,719	35,474
Fringe Benefits	297,966	298,209	241,297	56,912
Other	3,590	3,344	1,411	1,933
Total Engineer	<u>1,038,450</u>	<u>1,052,746</u>	<u>958,427</u>	<u>94,319</u>
Total Public Works	<u>6,846,794</u>	<u>10,761,018</u>	<u>8,279,951</u>	<u>2,481,067</u>
Debt Service				
Principal Retirement	78,761	78,761	78,761	\$ -
Interest and Fiscal Charges	6,549	6,549	6,549	-
Total Debt Service	<u>85,310</u>	<u>85,310</u>	<u>85,310</u>	<u>-</u>
<i>Total Expenditures</i>	<u>6,932,104</u>	<u>10,846,328</u>	<u>8,365,261</u>	<u>2,481,067</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>\$ (554,904)</u>	<u>\$ (1,350,425)</u>	<u>\$ (9,186)</u>	<u>\$ 1,341,239</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, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Transfer Out	(44,000)	(35,163)	(2,845)	32,318
<i>Total Other Financing Sources (Uses)</i>	<u>(39,000)</u>	<u>(30,163)</u>	<u>(2,845)</u>	<u>27,318</u>
<i>Net Change in Fund Balance</i>	(593,904)	(1,380,588)	(12,031)	1,368,557
<i>Fund Balance Beginning of Year</i>	3,557,932	3,557,932	3,557,932	-
Prior Year Encumbrances Appropriated	69,269	69,269	69,269	-
<i>Fund Balance End of Year</i>	<u>\$ 3,033,297</u>	<u>\$ 2,246,613</u>	<u>\$ 3,615,170</u>	<u>\$ 1,368,557</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$ 1,162,000	\$ 1,162,000	\$ 1,183,235	\$ 21,235
Charges for Services	404,500	356,500	216,101	(140,399)
Intergovernmental	16,704,207	15,655,235	9,907,212	(5,748,023)
Other	359,000	360,000	155,990	(204,010)
<i>Total Revenues</i>	<u>18,629,707</u>	<u>17,533,735</u>	<u>11,462,538</u>	<u>(6,071,197)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Personal Services	4,987,775	4,181,321	4,180,373	948
Fringe Benefits	2,176,696	1,694,031	1,625,101	68,930
Materials and Supplies	638,395	330,991	281,438	49,553
Contractual Services	10,839,233	7,334,097	6,616,828	717,269
Other	1,271,000	450,000	379,804	70,196
<i>Total Expenditures</i>	<u>19,913,099</u>	<u>13,990,440</u>	<u>13,083,544</u>	<u>906,896</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,283,392)</u>	<u>3,543,295</u>	<u>(1,621,006)</u>	<u>(5,164,301)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	900,000	800,000	983,531	183,531
Transfers Out	(500)	(8,000)	-	8,000
<i>Total Other Financing Sources</i>	<u>899,500</u>	<u>792,000</u>	<u>983,531</u>	<u>191,531</u>
<i>Net Change in Fund Balance</i>	(383,892)	4,335,295	(637,475)	(4,972,770)
<i>Fund Balance Beginning of Year</i>	491,106	491,106	491,106	-
Prior Year Encumbrances Appropriated	1,090,461	1,090,461	1,090,461	-
<i>Fund Balance End of Year</i>	<u>\$ 1,197,675</u>	<u>\$ 5,916,862</u>	<u>\$ 944,092</u>	<u>\$ (4,972,770)</u>



**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children Services Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 2,720,500	\$ 2,720,500	\$ 2,632,935	\$ (87,565)
Charges for Services	131,000	131,000	164,775	33,775
Intergovernmental	4,543,169	4,543,169	4,713,654	170,485
<i>Total Revenues</i>	7,394,669	7,394,669	7,511,364	116,695
<b>Expenditures</b>				
Current:				
Human Services:				
Personal Services	2,736,415	2,840,558	2,760,595	79,963
Fringe Benefits	1,255,793	1,237,799	1,123,299	114,500
Materials and Supplies	206,459	217,400	189,015	28,385
Contractual Services	2,868,105	3,671,526	3,466,153	205,373
Other	99,638	86,912	80,123	6,789
<i>Total Expenditures</i>	7,166,410	8,054,195	7,619,185	435,010
<i>Net Change in Fund Balance</i>	228,259	(659,526)	(107,821)	551,705
<i>Fund Balance Beginning of Year</i>	3,342,392	3,342,392	3,342,392	-
<i>Fund Balance End of Year</i>	\$ 3,570,651	\$ 2,682,866	\$ 3,234,571	\$ 551,705

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Board of Developmental Disabilities Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property and Other Local Taxes	\$ 5,626,000	\$ 5,626,000	\$ 5,839,499	\$ 213,499
Charges for Services	670,000	670,000	616,729	(53,271)
Intergovernmental	4,003,000	4,003,000	5,097,577	1,094,577
<i>Total Revenues</i>	<u>10,299,000</u>	<u>10,299,000</u>	<u>11,553,805</u>	<u>1,254,805</u>
<b>Expenditures</b>				
Current:				
Health:				
Personal Services	6,299,000	6,364,000	5,904,825	459,175
Fringe Benefits	3,725,922	4,057,854	3,952,692	105,162
Materials and Supplies	890,156	774,469	624,170	150,299
Contractual Services	1,852,215	2,193,089	1,668,742	524,347
Other	343,389	672,270	664,600	7,670
<i>Total Expenditures</i>	<u>13,110,682</u>	<u>14,061,682</u>	<u>12,815,029</u>	<u>1,246,653</u>
<i>Net Change in Fund Balance</i>	(2,811,682)	(3,762,682)	(1,261,224)	2,501,458
<i>Fund Balance Beginning of Year</i>	10,432,085	10,432,085	10,432,085	-
Prior Year Encumbrances Appropriated	<u>342,682</u>	<u>342,682</u>	<u>342,682</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 7,963,085</u>	<u>\$ 7,012,085</u>	<u>\$ 9,513,543</u>	<u>\$ 2,501,458</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Nursing Home Fund*  
*For the Year Ended December 31, 2010*

	<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	\$ 3,242,930	\$ 3,546,850	\$ 3,256,379	\$ (290,471)
Intergovernmental	8,263,675	8,315,950	7,175,299	(1,140,651)
Interest	-	-	15	15
<i>Total Revenues</i>	<u>11,506,605</u>	<u>11,862,800</u>	<u>10,431,693</u>	<u>(1,431,107)</u>
Human Services:				
Personal Services	5,148,583	5,005,499	4,844,918	160,581
Fringe Benefits	2,218,522	1,907,878	1,892,299	15,579
Materials and Supplies	1,483,090	1,456,255	1,455,939	316
Contractual Services	2,250,145	2,601,695	2,495,783	105,912
Other	151,582	130,698	117,821	12,877
Total Human Services	<u>11,251,922</u>	<u>11,102,025</u>	<u>10,806,760</u>	<u>295,265</u>
Debt Service				
Principal Retirement	31,146	31,146	31,146	-
Interest and Fiscal Charges	5,947	5,947	5,947	-
Total Debt Service	<u>37,093</u>	<u>37,093</u>	<u>37,093</u>	<u>-</u>
<i>Total Expenditures</i>	<u>11,289,015</u>	<u>11,139,118</u>	<u>10,843,853</u>	<u>295,265</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	217,590	723,682	(412,160)	(1,135,842)
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(222,393)</u>	<u>(222,768)</u>	<u>(222,457)</u>	<u>311</u>
<i>Net Change in Fund Balance</i>	(4,803)	500,914	(634,617)	(1,135,531)
<i>Fund Balance Beginning of Year</i>	896,491	896,491	896,491	-
Prior Year Encumbrances Appropriated	<u>154,229</u>	<u>154,229</u>	<u>154,229</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,045,917</u>	<u>\$ 1,551,634</u>	<u>\$ 416,103</u>	<u>\$ (1,135,531)</u>

**Ashtabula County**  
*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, 2010*

	<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	\$ 520,435	\$ 520,435	\$ 464,514	\$ (55,921)
Intergovernmental	13,097,894	13,097,894	13,049,150	(48,744)
Other	16,000	16,000	18,693	2,693
<i>Total Revenues</i>	<u>13,634,329</u>	<u>13,634,329</u>	<u>13,532,357</u>	<u>(101,972)</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	410,057	355,000	346,696	8,304
Fringe Benefits	124,237	114,961	80,895	34,066
Materials and Supplies	9,500	6,000	3,777	2,223
Contractual Services	12,533,250	14,151,059	13,389,168	761,891
Other	18,040	16,040	12,426	3,614
<i>Total Expenditures</i>	<u>13,095,084</u>	<u>14,643,060</u>	<u>13,832,962</u>	<u>810,098</u>
<i>Net Change in Fund Balance</i>	539,245	(1,008,731)	(300,605)	708,126
<i>Fund Balance Beginning of Year</i>	2,529,061	2,529,061	2,529,061	-
Prior Year Encumbrances Appropriated	<u>7,752</u>	<u>7,752</u>	<u>7,752</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,076,058</u>	<u>\$ 1,528,082</u>	<u>\$ 2,236,208</u>	<u>\$ 708,126</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Viaduct Lighting Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 2,000	\$ 2,000	\$ 1,831	\$ (169)
<b>Expenditures</b>				
Current:				
Public Works:				
Contractual Services	<u>2,745</u>	<u>2,733</u>	<u>2,277</u>	<u>456</u>
<i>Net Change in Fund Balance</i>	(745)	(733)	(446)	287
<i>Fund Balance Beginning of Year</i>	4,154	4,154	4,154	-
Prior Year Encumbrances Appropriated	<u>745</u>	<u>745</u>	<u>745</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 4,154</u>	<u>\$ 4,166</u>	<u>\$ 4,453</u>	<u>\$ 287</u>

**Ashtabula County**  
*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, 2010*

	<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	\$ 116,977	\$ 6,977
Fines and Forfeitures	2,500	2,500	2,530	30
Contributions and Donations	-	-	323	323
<i>Total Revenues</i>	<u>112,500</u>	<u>112,500</u>	<u>119,830</u>	<u>7,330</u>
<b>Expenditures</b>				
Current:				
Health				
Commissioner's Office				
Personal Services	29,453	29,953	28,535	1,418
Fringe Benefits	4,785	27,871	14,571	13,300
Materials and Supplies	5,750	2,400	1,208	1,192
Contractual Services	92,069	71,500	70,400	1,100
Other	3,250	1,630	1,279	351
Total Commissioner's Office	<u>135,307</u>	<u>133,354</u>	<u>115,993</u>	<u>17,361</u>
Auditor's Office				
Personal Services	13,086	13,086	13,052	34
Fringe Benefits	6,223	6,519	4,881	1,638
Materials and Supplies	2,601	14,046	11,314	2,732
Other	334	211	212	(1)
Total Auditor's Office	<u>22,244</u>	<u>33,862</u>	<u>29,459</u>	<u>4,403</u>
<i>Total Expenditures</i>	<u>157,551</u>	<u>167,216</u>	<u>145,452</u>	<u>21,764</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(45,051)	(54,716)	(25,622)	29,094
<b>Other Financing Sources (Uses)</b>				
Transfer In	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	24,949	15,284	44,378	29,094
<i>Fund Balance Beginning of Year</i>	89,577	89,577	89,577	-
Prior Year Encumbrances Appropriated	<u>4,514</u>	<u>4,514</u>	<u>4,514</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 119,040</u>	<u>\$ 109,375</u>	<u>\$ 138,469</u>	<u>\$ 29,094</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Marriage License Fund*  
*For the Year Ended December 31, 2010*

	<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	\$ 25,400	\$ 25,400	\$ 10,285	\$ (15,115)
Intergovernmental	-	-	13,209	13,209
<i>Total Revenues</i>	25,400	25,400	23,494	(1,906)
<b>Expenditures</b>				
Current:				
Health				
Contractual Services	25,000	25,400	12,322	13,078
<i>Net Change in Fund Balance</i>	400	-	11,172	11,172
<i>Fund Balance Beginning of Year</i>	13,317	13,317	13,317	-
<i>Fund Balance End of Year</i>	<u>\$ 13,717</u>	<u>\$ 13,317</u>	<u>\$ 24,489</u>	<u>\$ 11,172</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probate Court Fund*  
*For the Year Ended December 31, 2010*

	<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	\$ 700	\$ 700	\$ 605	\$ (95)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Materials and Supplies	<u>1,500</u>	<u>700</u>	<u>517</u>	<u>183</u>
<i>Net Change in Fund Balance</i>	(800)	-	88	88
<i>Fund Balance Beginning of Year</i>	<u>632</u>	<u>632</u>	<u>632</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (168)</u>	<u>\$ 632</u>	<u>\$ 720</u>	<u>\$ 88</u>



**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Guardianship Fund*  
*For the Year Ended December 31, 2010*

	<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	\$ 10,800	\$ 10,800	\$ 11,030	\$ 230
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Materials and Supplies	250	-	-	-
Contractual Services	12,000	8,600	1,000	7,600
Other	2,500	-	-	-
<i>Total Expenditures</i>	<u>14,750</u>	<u>8,600</u>	<u>1,000</u>	<u>7,600</u>
<i>Net Change in Fund Balance</i>	(3,950)	2,200	10,030	7,830
<i>Fund Balance Beginning of Year</i>	<u>249</u>	<u>249</u>	<u>249</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (3,701)</u>	<u>\$ 2,449</u>	<u>\$ 10,279</u>	<u>\$ 7,830</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Support Fund*  
*For the Year Ended December 31, 2010*

	<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	\$ 698,000	\$ 673,000	\$ 535,166	\$ (137,834)
Intergovernmental	2,120,000	2,110,000	1,634,242	(475,758)
Other	-	25,000	2,610	(22,390)
<i>Total Revenues</i>	<u>2,818,000</u>	<u>2,808,000</u>	<u>2,172,018</u>	<u>(635,982)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Personal Services	1,281,531	1,173,970	1,103,069	70,901
Fringe Benefits	536,049	524,812	426,246	98,566
Materials and Supplies	31,649	29,387	17,710	11,677
Contractual Services	388,279	362,232	319,103	43,129
Other	4,000	3,000	1,820	1,180
<i>Total Expenditures</i>	<u>2,241,508</u>	<u>2,093,401</u>	<u>1,867,948</u>	<u>225,453</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>576,492</u>	<u>714,599</u>	<u>304,070</u>	<u>(410,529)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	135,000	135,000	135,000	-
Transfers Out	(700,000)	(550,000)	(550,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(565,000)</u>	<u>(415,000)</u>	<u>(415,000)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	11,492	299,599	(110,930)	(410,529)
<i>Fund Balance Beginning of Year</i>	296,482	296,482	296,482	-
Prior Year Encumbrances Appropriated	69,773	69,773	69,773	-
<i>Fund Balance End of Year</i>	<u>\$ 377,747</u>	<u>\$ 665,854</u>	<u>\$ 255,325</u>	<u>\$ (410,529)</u>

**Ashtabula County**  
*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, 2010*

	<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	\$ 1,097,663	\$ 1,097,663	\$ 1,223,966	\$ 126,303
Intergovernmental	32,450	32,450	18,483	(13,967)
<i>Total Revenues</i>	<u>1,130,113</u>	<u>1,130,113</u>	<u>1,242,449</u>	<u>112,336</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	420,590	567,000	522,530	44,470
Fringe Benefits	180,360	227,255	207,266	19,989
Materials and Supplies	45,881	54,966	41,891	13,075
Contractual Services	795,508	521,370	373,786	147,584
Other	6,500	4,928	2,627	2,301
<i>Total Expenditures</i>	<u>1,448,839</u>	<u>1,375,519</u>	<u>1,148,100</u>	<u>227,419</u>
<i>Net Change in Fund Balance</i>	(318,726)	(245,406)	94,349	339,755
<i>Fund Balance Beginning of Year</i>	1,082,785	1,082,785	1,082,785	-
Prior Year Encumbrances Appropriated	<u>3,813</u>	<u>3,813</u>	<u>3,813</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 767,872</u>	<u>\$ 841,192</u>	<u>\$ 1,180,947</u>	<u>\$ 339,755</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Solid Waste Fund*  
*For the Year Ended December 31, 2010*

	<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	\$ 504,000	\$ 504,000	\$ 412,039	\$ (91,961)
Intergovernmental	-	12,000	12,000	-
Other	90,000	90,000	139,235	49,235
<i>Total Revenues</i>	<u>594,000</u>	<u>606,000</u>	<u>563,274</u>	<u>(42,726)</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	153,000	125,200	117,964	7,236
Fringe Benefits	52,200	42,700	25,295	17,405
Materials and Supplies	272,882	11,062	2,947	8,115
Contractual Services	664,926	664,673	516,705	147,968
Other	925	907	731	176
<i>Total Expenditures</i>	<u>1,143,933</u>	<u>844,542</u>	<u>663,642</u>	<u>180,900</u>
<i>Net Change in Fund Balance</i>	(549,933)	(238,542)	(100,368)	138,174
<i>Fund Balance Beginning of Year</i>	304,607	304,607	304,607	-
Prior Year Encumbrances Appropriated	<u>55,188</u>	<u>55,188</u>	<u>55,188</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (190,138)</u>	<u>\$ 121,253</u>	<u>\$ 259,427</u>	<u>\$ 138,174</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Drivers Fund*  
*For the Year Ended December 31, 2010*

	<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	\$ 47,000	\$ 47,000	\$ 11,965	\$ (35,035)
Intergovernmental	-	-	14,404	14,404
<i>Total Revenues</i>	<u>47,000</u>	<u>47,000</u>	<u>26,369</u>	<u>(20,631)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Contractual Services	8,277	8,277	-	8,277
Eastern County Court				
Contractual Services	30,000	30,000	8,277	21,723
Western County Court				
Contractual Services	20,000	20,000	-	20,000
<i>Total Expenditures</i>	<u>58,277</u>	<u>58,277</u>	<u>8,277</u>	<u>50,000</u>
<i>Net Change in Fund Balance</i>	(11,277)	(11,277)	18,092	29,369
<i>Fund Balance Beginning of Year</i>	111,868	111,868	111,868	-
Prior Year Encumbrances Appropriated	8,276	8,276	8,276	-
<i>Fund Balance End of Year</i>	<u>\$ 108,867</u>	<u>\$ 108,867</u>	<u>\$ 138,236</u>	<u>\$ 29,369</u>

**Ashtabula County**  
*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, 2010*

	<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	\$ 24,000	\$ 24,000	\$ 24,585	\$ 585
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Fringe Benefits	-	1,738	1,116	622
Materials and Supplies	6,000	4,000	1,820	2,180
Contractual Services	-	6,600	5,488	1,112
Other	11,500	10,900	3,560	7,340
<i>Total Expenditures</i>	<u>17,500</u>	<u>23,238</u>	<u>11,984</u>	<u>11,254</u>
<i>Net Change in Fund Balance</i>	6,500	762	12,601	11,839
<i>Fund Balance Beginning of Year</i>	<u>25,658</u>	<u>25,658</u>	<u>25,658</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 32,158</u></u>	<u><u>\$ 26,420</u></u>	<u><u>\$ 38,259</u></u>	<u><u>\$ 11,839</u></u>

**Ashtabula County**  
*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, 2010*

	<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	\$ 24,000	\$ 24,000	\$ 33,707	\$ 9,707
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Fringe Benefits	9,000	8,238	5,236	3,002
Materials and Supplies	7,500	7,600	5,584	2,016
Contractual Services	-	8,900	-	8,900
Other	7,000	1,500	590	910
<i>Total Expenditures</i>	<u>23,500</u>	<u>26,238</u>	<u>11,410</u>	<u>14,828</u>
<i>Net Change in Fund Balance</i>	500	(2,238)	22,297	24,535
<i>Fund Balance Beginning of Year</i>	<u>28,769</u>	<u>28,769</u>	<u>28,769</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 29,269</u></u>	<u><u>\$ 26,531</u></u>	<u><u>\$ 51,066</u></u>	<u><u>\$ 24,535</u></u>

**Ashtabula County**  
*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, 2010*

	<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	\$ -	\$ -	\$ 2,268	\$ 2,268
<b>Expenditures</b>				
Current:				
Public Safety:	-	-	-	-
<i>Net Change in Fund Balance</i>	-	-	2,268	2,268
<i>Fund Balance Beginning of Year</i>	<u>50,942</u>	<u>50,942</u>	<u>50,942</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 50,942</u>	<u>\$ 50,942</u>	<u>\$ 53,210</u>	<u>\$ 2,268</u>



**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Corrections Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 279,440	\$ 401,440	\$ 398,970	\$ (2,470)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	116,873	180,937	175,568	5,369
Fringe Benefits	35,194	88,487	42,853	45,634
Materials and Supplies	100	58,749	47,641	11,108
Contractual Services	31,510	122,146	80,927	41,219
Other	3,012	10,706	6,002	4,704
<i>Total Expenditures</i>	<u>186,689</u>	<u>461,025</u>	<u>352,991</u>	<u>108,034</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	92,751	(59,585)	45,979	105,564
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	142,751	(9,585)	95,979	105,564
<i>Fund Balance at Beginning of Year</i>	<u>52,647</u>	<u>52,647</u>	<u>52,647</u>	<u>-</u>
<i>Fund Balance at End of Year</i>	<u>\$ 195,398</u>	<u>\$ 43,062</u>	<u>\$ 148,626</u>	<u>\$ 105,564</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Youth Services Fund*  
*For the Year Ended December 31, 2010*

	<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	\$ 65,000	\$ 65,000	\$ 54,590	\$ (10,410)
Intergovernmental	153,783	167,783	166,862	(921)
<i>Total Revenues</i>	<u>218,783</u>	<u>232,783</u>	<u>221,452</u>	<u>(11,331)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	496,309	599,346	548,375	50,971
Fringe Benefits	327,971	286,193	177,720	108,473
Materials and Supplies	75,590	62,485	56,118	6,367
Contractual Services	155,161	159,549	153,748	5,801
Other	1,580	207	-	207
<i>Total Expenditures</i>	<u>1,056,611</u>	<u>1,107,780</u>	<u>935,961</u>	<u>171,819</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(837,828)	(874,997)	(714,509)	160,488
<b>Other Financing Sources (Uses)</b>				
Transfers In	750,000	756,500	756,500	-
<i>Net Change in Fund Balance</i>	(87,828)	(118,497)	41,991	160,488
<i>Fund Balance Beginning of Year</i>	211,762	211,762	211,762	-
Prior Year Encumbrances Appropriated	20,751	20,751	20,751	-
<i>Fund Balance End of Year</i>	<u>\$ 144,685</u>	<u>\$ 114,016</u>	<u>\$ 274,504</u>	<u>\$ 160,488</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Court Title IV-E*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 40,000	\$ 40,000	\$ 13,089	\$ (26,911)
<b>Expenditures</b>				
Current:				
Public Works:				
Contractual Services	<u>3,875</u>	<u>23,025</u>	<u>8,637</u>	<u>14,388</u>
<i>Net Change in Fund Balance</i>	36,125	16,975	4,452	(12,523)
<i>Fund Balance Beginning of Year</i>	18,375	18,375	18,375	-
Prior Year Encumbrances Appropriated	<u>3,875</u>	<u>3,875</u>	<u>3,875</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 58,375</u>	<u>\$ 39,225</u>	<u>\$ 26,702</u>	<u>\$ (12,523)</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Title IV-E Foster Care/Probation*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 70,000	\$ 136,660	\$ 66,660
<b>Expenditures</b>				
Current:				
Human Services:				
Contractual Services	-	69,023	64,230	4,793
<i>Net Change in Fund Balance</i>	-	977	72,430	71,453
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 977</u>	<u>\$ 72,430</u>	<u>\$ 71,453</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Abuse Grant*  
*For the Year Ended December 31, 2010*

	<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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	-	-	-
<i>Fund Balance Beginning of Year</i>	<u>1,520</u>	<u>1,520</u>	<u>1,520</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 1,520</u></u>	<u><u>\$ 1,520</u></u>	<u><u>\$ 1,520</u></u>	<u><u>\$ -</u></u>

**Ashtabula County**  
*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, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 133,000	\$ 133,000	\$ 129,094	\$ (3,906)
Interest	1,350	1,350	-	(1,350)
<i>Total Revenues</i>	<u>134,350</u>	<u>134,350</u>	<u>129,094</u>	<u>(5,256)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	86,098	149,045	147,904	1,141
Fringe Benefits	15,524	38,106	35,844	2,262
Materials and Supplies	6,000	764	738	26
Contractual Services	4,000	4,044	3,178	866
<i>Total Expenditures</i>	<u>111,622</u>	<u>191,959</u>	<u>187,664</u>	<u>4,295</u>
<i>Net Change in Fund Balance</i>	22,728	(57,609)	(58,570)	(961)
<i>Fund Balance Beginning of Year</i>	<u>117,208</u>	<u>117,208</u>	<u>117,208</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 139,936</u></u>	<u><u>\$ 59,599</u></u>	<u><u>\$ 58,638</u></u>	<u><u>\$ (961)</u></u>

**Ashtabula County**  
*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, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$ 2,500	\$ 2,500	\$ 609	\$ (1,891)
Other	-	-	201	201
<i>Total Revenues</i>	<u>2,500</u>	<u>2,500</u>	<u>810</u>	<u>(1,690)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	-	15,486	7,088	8,398
Fringe Benefits	-	2,702	1,095	1,607
Materials and Supplies	1,559	21,524	1,297	20,227
Other	14,000	1,500	3,024	(1,524)
<i>Total Expenditures</i>	<u>15,559</u>	<u>41,212</u>	<u>12,504</u>	<u>28,708</u>
<i>Net Change in Fund Balance</i>	(13,059)	(38,712)	(11,694)	27,018
<i>Fund Balance Beginning of Year</i>	54,105	54,105	54,105	-
Prior Year Encumbrances Appropriated	<u>1,559</u>	<u>1,559</u>	<u>1,559</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 42,605</u>	<u>\$ 16,952</u>	<u>\$ 43,970</u>	<u>\$ 27,018</u>

**Ashtabula County**  
*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, 2010*

	<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	\$ 109,000	\$ 109,000	\$ 127,869	\$ 18,869
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	161,000	112,809	110,068	2,741
Fringe Benefits	99,750	67,951	47,414	20,537
Materials and Supplies	9,300	8,450	415	8,035
Contractual Services	6,851	7,001	2,564	4,437
<i>Total Expenditures</i>	<u>276,901</u>	<u>196,211</u>	<u>160,461</u>	<u>35,750</u>
<i>Net Change in Fund Balance</i>	(167,901)	(87,211)	(32,592)	54,619
<i>Fund Balance Beginning of Year</i>	<u>166,688</u>	<u>166,688</u>	<u>166,688</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (1,213)</u>	<u>\$ 79,477</u>	<u>\$ 134,096</u>	<u>\$ 54,619</u>



**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probation Services Suspension Fund*  
*For the Year Ended December 31, 2010*

	<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	\$ -	\$ -	\$ 2,911	\$ 2,911
<b>Expenditures</b>				
Current:				
Public Safety:				
Materials and Supplies	-	6,000	5,845	155
Contractual Services	-	750	360	390
Other	-	2,000	842	1,158
<i>Total Expenditures</i>	<u>-</u>	<u>8,750</u>	<u>7,047</u>	<u>1,703</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	-	(8,750)	(4,136)	4,614
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	12,000	11,972	(28)
<i>Net Change in Fund Balance</i>	-	3,250	7,836	4,586
<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>\$ 3,250</u>	<u>\$ 7,836</u>	<u>\$ 4,586</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Probation Fund*  
*For the Year Ended December 31, 2010*

	<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	\$ 105,000	\$ 105,000	\$ 95,747	\$ (9,253)
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	16,202	44,895	44,895	-
Fringe Benefits	18,730	41,996	40,313	1,683
Materials and Supplies	500	2,000	1,729	271
Contractual Services	850	7,700	6,089	1,611
<i>Total Expenditures</i>	<u>36,282</u>	<u>96,591</u>	<u>93,026</u>	<u>3,565</u>
<i>Net Change in Fund Balance</i>	68,718	8,409	2,721	(5,688)
<i>Fund Balance Beginning of Year</i>	<u>169,161</u>	<u>169,161</u>	<u>169,161</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 237,879</u></u>	<u><u>\$ 177,570</u></u>	<u><u>\$ 171,882</u></u>	<u><u>\$ (5,688)</u></u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*HUD Grant Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 310,000	\$ 310,000	\$ 297,723	\$ (12,277)
Interest	-	-	10	10
<i>Total Revenues</i>	310,000	310,000	297,733	(12,267)
<b>Expenditures</b>				
Current:				
Health:				
Contractual Services	252,000	298,719	297,715	1,004
<i>Net Change in Fund Balance</i>	58,000	11,281	18	(11,263)
<i>Fund Balance Beginning of Year</i>	996	996	996	-
<i>Fund Balance End of Year</i>	<u>\$ 58,996</u>	<u>\$ 12,277</u>	<u>\$ 1,014</u>	<u>\$ (11,263)</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Homesafe Grant Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 40,000	\$ 40,000	\$ 22,639	\$ (17,361)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	53,000	30,000	22,639	7,361
Other	40,000	-	-	-
<i>Total Expenditures</i>	<u>93,000</u>	<u>30,000</u>	<u>22,639</u>	<u>7,361</u>
<i>Net Change in Fund Balance</i>	(53,000)	10,000	-	(10,000)
<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>\$ (44,203)</u>	<u>\$ 18,797</u>	<u>\$ 8,797</u>	<u>\$ (10,000)</u>

**Ashtabula County**  
*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, 2010*

	<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	\$ 171,500	\$ 171,500	\$ 154,142	\$ (17,358)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Eastern County Court				
Personal Services	8,800	85,000	30,193	54,807
Fringe Benefits	2,535	14,960	7,486	7,474
Materials and Supplies	10,000	70,000	70,000	-
Contractual Services	-	130,000	71,000	59,000
Other	43,000	-	-	-
Total Eastern County Court	<u>64,335</u>	<u>299,960</u>	<u>178,679</u>	<u>121,281</u>
Western County Court				
Personal Services	33,421	78,767	77,418	1,349
Fringe Benefits	5,832	20,455	19,658	797
Total Western County Court	<u>39,253</u>	<u>99,222</u>	<u>97,076</u>	<u>2,146</u>
<i>Total Expenditures</i>	<u>103,588</u>	<u>399,182</u>	<u>275,755</u>	<u>123,427</u>
<i>Net Change in Fund Balance</i>	67,912	(227,682)	(121,613)	106,069
<i>Fund Balance Beginning of Year</i>	<u>495,121</u>	<u>495,121</u>	<u>495,121</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 563,033</u>	<u>\$ 267,439</u>	<u>\$ 373,508</u>	<u>\$ 106,069</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Emergency Management Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 60,000	\$ 60,000	\$ 248,047	\$ 188,047
Intergovernmental	-	-	103,773	103,773
Other	284,196	284,196	-	(284,196)
<i>Total Revenues</i>	<u>344,196</u>	<u>344,196</u>	<u>351,820</u>	<u>7,624</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	152,865	152,865	139,952	12,913
Fringe Benefits	63,490	75,674	47,577	28,097
Materials and Supplies	64,000	154,500	60,862	93,638
Contractual Services	52,000	96,875	55,288	41,587
Other	300	300	275	25
<i>Total Expenditures</i>	<u>332,655</u>	<u>480,214</u>	<u>303,954</u>	<u>176,260</u>
<i>Net Change in Fund Balance</i>	11,541	(136,018)	47,866	183,884
<i>Fund Balance Beginning of Year</i>	275,727	275,727	275,727	-
Prior Year Encumbrances Appropriated	<u>200</u>	<u>200</u>	<u>200</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 287,468</u></u>	<u><u>\$ 139,909</u></u>	<u><u>\$ 323,793</u></u>	<u><u>\$ 183,884</u></u>

**Ashtabula County**  
*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, 2010*

	<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	\$ -	\$ -	\$ 26,523	\$ 26,523
Intergovernmental	17,000	17,000	5,900	(11,100)
<i>Total Revenues</i>	<u>17,000</u>	<u>17,000</u>	<u>32,423</u>	<u>15,423</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	-	8,525	-	8,525
Fringe Benefits	-	2,275	-	2,275
Materials and Supplies	12,000	7,429	1,511	5,918
Contractual Services	17,000	10,000	9,569	431
Other	5,000	18,200	10,988	7,212
<i>Total Expenditures</i>	<u>34,000</u>	<u>46,429</u>	<u>22,068</u>	<u>24,361</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(17,000)	(29,429)	10,355	39,784
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(15,000)	-	-	-
<i>Net Change in Fund Balance</i>	(32,000)	(29,429)	10,355	39,784
<i>Fund Balance Beginning of Year</i>	<u>46,708</u>	<u>46,708</u>	<u>46,708</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 14,708</u>	<u>\$ 17,279</u>	<u>\$ 57,063</u>	<u>\$ 39,784</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Governor's Public Safety Grant*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 37,500	\$ 37,500	\$ 8,944	\$ (28,556)
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	27,300	13,800	1,456	12,344
Fringe Benefits	5,691	5,691	214	5,477
<i>Total Expenditures</i>	<u>32,991</u>	<u>19,491</u>	<u>1,670</u>	<u>17,821</u>
<i>Net Change in Fund Balance</i>	4,509	18,009	7,274	(10,735)
<i>Fund Balance Beginning of Year</i>	<u>10,560</u>	<u>10,560</u>	<u>10,560</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 15,069</u>	<u>\$ 28,569</u>	<u>\$ 17,834</u>	<u>\$ (10,735)</u>



**Ashtabula County**  
*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, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Current:				
Public Safety:				
Materials and Supplies	65,000	-	-	-
Contractual Services	17,000	3	3	-
<i>Total Expenditures</i>	<u>82,000</u>	<u>3</u>	<u>3</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(82,000)	(3)	(3)	-
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(18,000)	-	-	-
<i>Net Change in Fund Balance</i>	(100,000)	(3)	(3)	-
<i>Fund Balance Beginning of Year</i>	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ (99,997)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Emergency 911 Fund*  
*For the Year Ended December 31, 2010*

	<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	\$ 159,000	\$ 159,000	\$ 275,881	\$ 116,881
Special Assessments	210,000	210,000	196,831	(13,169)
<i>Total Revenues</i>	<u>369,000</u>	<u>369,000</u>	<u>472,712</u>	<u>103,712</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	74,500	78,810	30,374	48,436
Fringe Benefits	44,721	49,066	15,931	33,135
Materials and Supplies	35,500	35,000	17,301	17,699
Contractual Services	129,000	428,250	405,724	22,526
Other	5,400	5,400	4,759	641
<i>Total Expenditures</i>	<u>289,121</u>	<u>596,526</u>	<u>474,089</u>	<u>122,437</u>
<i>Net Change in Fund Balance</i>	79,879	(227,526)	(1,377)	226,149
<i>Fund Balance Beginning of Year</i>	<u>459,262</u>	<u>459,262</u>	<u>459,262</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 539,141</u>	<u>\$ 231,736</u>	<u>\$ 457,885</u>	<u>\$ 226,149</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*EMA Homeland Security Grant*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 111,966	\$ 222,825	\$ 64,497	\$ (158,328)
<b>Expenditures</b>				
Current:				
Public Safety:				
Materials and Supplies	-	39,219	39,219	-
Contractual Services	-	25,278	25,278	-
<i>Total Expenditures</i>	-	64,497	64,497	-
<i>Net Change in Fund Balance</i>	111,966	158,328	-	(158,328)
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance End of Year</i>	<u>\$ 111,966</u>	<u>\$ 158,328</u>	<u>\$ -</u>	<u>\$ (158,328)</u>

**Ashtabula County**  
*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, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 34,000	\$ 34,000	\$ 24,930	\$ (9,070)
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	35,161	43,310	32,328	10,982
Fringe Benefits	3,130	3,355	289	3,066
Materials and Supplies	-	3,270	3,259	11
<i>Total Expenditures</i>	<u>38,291</u>	<u>49,935</u>	<u>35,876</u>	<u>14,059</u>
<i>Net Change in Fund Balance</i>	(4,291)	(15,935)	(10,946)	4,989
<i>Fund Balance Beginning of Year</i>	40,780	40,780	40,780	-
Prior Year Encumbrances Appropriated	<u>661</u>	<u>661</u>	<u>661</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 37,150</u>	<u>\$ 25,506</u>	<u>\$ 30,495</u>	<u>\$ 4,989</u>

**Ashtabula County**  
*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, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 159,307	\$ 159,307	\$ 130,877	\$ (28,430)
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	29,700	14,000	-	14,000
Fringe Benefits	40,791	29,981	5,868	24,113
Materials and Supplies	55,500	43,000	42,392	608
Contractual Services	82,000	82,100	82,000	100
<i>Total Expenditures</i>	<u>207,991</u>	<u>169,081</u>	<u>130,260</u>	<u>38,821</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(48,684)	(9,774)	617	10,391
<b>Other Financing Sources (Uses)</b>				
Advances Out	-	(31,000)	(30,865)	135
<i>Net Change in Fund Balance</i>	(48,684)	(40,774)	(30,248)	10,526
<i>Fund Balance Beginning of Year</i>	<u>87,432</u>	<u>87,432</u>	<u>87,432</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 38,748</u>	<u>\$ 46,658</u>	<u>\$ 57,184</u>	<u>\$ 10,526</u>

**Ashtabula County**  
*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, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 60,000	\$ 60,000	\$ 16,267	\$ (43,733)
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	112,000	4,000	3,764	236
Fringe Benefits	23,614	150	102	48
<i>Total Expenditures</i>	<u>135,614</u>	<u>4,150</u>	<u>3,866</u>	<u>284</u>
<i>Net Change in Fund Balance</i>	(75,614)	55,850	12,401	(43,449)
<i>Fund Balance Beginning of Year</i>	<u>27,131</u>	<u>27,131</u>	<u>27,131</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (48,483)</u>	<u>\$ 82,981</u>	<u>\$ 39,532</u>	<u>\$ (43,449)</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's Policing Revolving Fund*  
*For the Year Ended December 31, 2010*

	<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	\$ -	\$ 87,000	\$ 87,500	\$ 500
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	-	71,717	71,332	385
Fringe Benefits	-	15,283	9,017	6,266
<i>Total Expenditures</i>	-	87,000	80,349	6,651
<i>Net Change in Fund Balance</i>	-	-	7,151	7,151
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,151</u>	<u>\$ 7,151</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Workforce Development Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 400,000	\$ 550,000	\$ 430,685	\$ (119,315)
<b>Expenditures</b>	-	-	-	-
<i>Excess of Revenues Over (Under) Expenditures</i>	400,000	550,000	430,685	(119,315)
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(500,000)	(430,685)	(430,685)	-
<i>Net Change in Fund Balance</i>	(100,000)	119,315	-	(119,315)
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (100,000)</u>	<u>\$ 119,315</u>	<u>\$ -</u>	<u>\$ (119,315)</u>



**Ashtabula County**  
*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, 2010*

	<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	\$ -	\$ -	\$ 2,225	\$ 2,225
Intergovernmental	170,000	170,000	85,195	(84,805)
<i>Total Revenues</i>	<u>170,000</u>	<u>170,000</u>	<u>87,420</u>	<u>(82,580)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	130,541	65,132	44,340	20,792
Fringe Benefits	26,337	20,054	5,891	14,163
Materials and Supplies	-	2,225	2,225	-
<i>Total Expenditures</i>	<u>156,878</u>	<u>87,411</u>	<u>52,456</u>	<u>34,955</u>
<i>Net Change in Fund Balance</i>	13,122	82,589	34,964	(47,625)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(6,949)</u>	<u>(6,949)</u>	<u>(6,949)</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 6,173</u>	<u>\$ 75,640</u>	<u>\$ 28,015</u>	<u>\$ (47,625)</u>

**Ashtabula County**  
*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, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 60,000	\$ 60,000	\$ 59,311	\$ (689)
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	60,000	61,478	55,552	5,926
Fringe Benefits	46,300	19,680	16,404	3,276
Materials and Supplies	3,000	3,228	501	2,727
Other	-	100	-	100
<i>Total Expenditures</i>	<u>109,300</u>	<u>84,486</u>	<u>72,457</u>	<u>12,029</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(49,300)	(24,486)	(13,146)	11,340
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(31,300)	(6,486)	4,854	11,340
<i>Fund Balance Beginning of Year</i>	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ (20,800)</u></u>	<u><u>\$ 4,014</u></u>	<u><u>\$ 15,354</u></u>	<u><u>\$ 11,340</u></u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Board of Elections H.A.V.A Grant Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 6,834	\$ 6,644	\$ (190)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Materials and Supplies	-	1,518	1,518	-
Contractual Services	-	5,126	5,126	-
<i>Total Expenditures</i>	-	6,644	6,644	-
<i>Net Change in Fund Balance</i>	-	190	-	(190)
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 190</u>	<u>\$ -</u>	<u>\$ (190)</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Inmate Medical Fund*  
*For the Year Ended December 31, 2010*

	<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	<u>\$ 79,500</u>	<u>\$ 55,500</u>	<u>\$ 72,378</u>	<u>\$ 16,878</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Materials and Supplies	40,000	20,000	19,966	34
Contractual Services	<u>46,000</u>	<u>40,000</u>	<u>36,817</u>	<u>3,183</u>
<i>Total Expenditures</i>	<u>86,000</u>	<u>60,000</u>	<u>56,783</u>	<u>3,217</u>
<i>Net Change in Fund Balance</i>	(6,500)	(4,500)	15,595	20,095
<i>Fund Balance Beginning of Year</i>	<u>14,352</u>	<u>14,352</u>	<u>14,352</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 7,852</u></u>	<u><u>\$ 9,852</u></u>	<u><u>\$ 29,947</u></u>	<u><u>\$ 20,095</u></u>

**Ashtabula County**  
*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, 2010*

	<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	\$ 305,500	\$ 305,500	\$ 514,661	\$ 209,161
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	242,403	242,403	201,537	40,866
Fringe Benefits	109,593	110,260	42,585	67,675
Materials and Supplies	6,600	7,000	6,943	57
Contractual Services	2,500	503	276	227
Other	1,725	2,630	2,630	-
<i>Total Expenditures</i>	<u>362,821</u>	<u>362,796</u>	<u>253,971</u>	<u>108,825</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(57,321)	(57,296)	260,690	317,986
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(91,000)	(144,800)	(118,313)	26,487
<i>Net Change in Fund Balance</i>	(148,321)	(202,096)	142,377	344,473
<i>Fund Balance Beginning of Year</i>	202,244	202,244	202,244	-
Prior Year Encumbrances Appropriated	26	26	26	-
<i>Fund Balance End of Year</i>	<u>\$ 53,949</u>	<u>\$ 174</u>	<u>\$ 344,647</u>	<u>\$ 344,473</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Common Pleas Special Projects Fund*  
*For the Year Ended December 31, 2010*

	<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	\$ 39,000	\$ 555,000	\$ 700,765	\$ 145,765
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	-	390,838	387,282	3,556
Fringe Benefits	-	84,153	68,104	16,049
Materials and Supplies	-	7,900	6,084	1,816
Contractual Services	-	125,000	125,000	-
<i>Total Expenditures</i>	-	607,891	586,470	21,421
<i>Excess of Revenues Over (Under) Expenditures</i>	39,000	(52,891)	114,295	167,186
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(150,000)	-	-	-
<i>Net Change in Fund Balance</i>	(111,000)	(52,891)	114,295	167,186
<i>Fund Balance Beginning of Year</i>	487,065	487,065	487,065	-
<i>Fund Balance End of Year</i>	\$ 376,065	\$ 434,174	\$ 601,360	\$ 167,186

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Eastern County Court OVI/IDIAM*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$ 6,500	\$ 6,500	\$ 9,567	\$ 3,067
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contractual Services	-	6,000	5,390	610
<i>Net Change in Fund Balance</i>	6,500	500	4,177	3,677
<i>Fund Balance Beginning of Year</i>	7,300	7,300	7,300	-
<i>Fund Balance End of Year</i>	<u>\$ 13,800</u>	<u>\$ 7,800</u>	<u>\$ 11,477</u>	<u>\$ 3,677</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Western County Court OVI/IDIAM*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$ 9,000	\$ 9,000	\$ 13,368	\$ 4,368
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contractual Services	-	3,000	1,610	1,390
<i>Net Change in Fund Balance</i>	9,000	6,000	11,758	2,978
<i>Fund Balance Beginning of Year</i>	10,360	10,360	10,360	-
<i>Fund Balance End of Year</i>	<u>\$ 19,360</u>	<u>\$ 16,360</u>	<u>\$ 22,118</u>	<u>\$ 5,758</u>



**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Economic Development Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive				
Contractual Services	-	70,000	70,000	-
<i>Excess of Revenues Over (Under) Expenditures</i>	-	(70,000)	(70,000)	-
<b>Other Financing Sources (Uses)</b>				
Transfers In	400,000	450,000	200,000	(250,000)
Transfers Out	(850,000)	(132,000)	-	132,000
<i>Total Other Financing Sources (Uses)</i>	(450,000)	318,000	200,000	(118,000)
<i>Net Change in Fund Balance</i>	(450,000)	248,000	130,000	(118,000)
<i>Fund Balance Beginning of Year</i>	2,010	2,010	2,010	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (447,990)</u>	<u>\$ 250,010</u>	<u>\$ 132,010</u>	<u>\$ (118,000)</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Development Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 1,023,600	\$ 1,073,600	\$ 880,403	\$ (193,197)
Other	<u>612,000</u>	<u>612,000</u>	<u>70</u>	<u>(611,930)</u>
<i>Total Revenues</i>	<u>1,635,600</u>	<u>1,685,600</u>	<u>880,473</u>	<u>(805,127)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Materials and Supplies	1,137,825	1,107,171	1,030,279	76,892
Contractual Services	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
<i>Total Expenditures</i>	<u>1,142,825</u>	<u>1,112,171</u>	<u>1,030,279</u>	<u>81,892</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>492,775</u>	<u>573,429</u>	<u>(149,806)</u>	<u>(723,235)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	13,660	13,660
Advances Out	<u>-</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
<i>Total Other Financing Uses</i>	<u>-</u>	<u>(100,000)</u>	<u>(86,340)</u>	<u>13,660</u>
<i>Net Change in Fund Balance</i>	492,775	473,429	(236,146)	(709,575)
<i>Fund Balance Beginning of Year</i>	354,764	354,764	354,764	-
Prior Year Encumbrances Appropriated	<u>17,575</u>	<u>17,575</u>	<u>17,575</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 865,114</u>	<u>\$ 845,768</u>	<u>\$ 136,193</u>	<u>\$ (709,575)</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Neighborhood Stabilization Grant Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 1,934,807	\$ 1,934,807	\$ 721,598	\$ (1,213,209)
Other	-	-	58,367	58,367
<i>Total Revenues</i>	1,934,807	1,934,807	779,965	(1,154,842)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	<u>37,007</u>	<u>889,598</u>	<u>888,052</u>	<u>1,546</u>
<i>Net Change in Fund Balance</i>	1,897,800	1,045,209	(108,087)	(1,153,296)
<i>Fund Balance Beginning of Year</i>	130,993	130,993	130,993	-
Prior Year Encumbrances Appropriated	<u>37,007</u>	<u>37,007</u>	<u>37,007</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 2,065,800</u></u>	<u><u>\$ 1,213,209</u></u>	<u><u>\$ 59,913</u></u>	<u><u>\$ (1,153,296)</u></u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Law Library Resource Board*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 218,700	\$ 164,814	\$ (53,886)
Other	-	9,300	46,345	37,045
<i>Total Revenues</i>	<u>-</u>	<u>228,000</u>	<u>211,159</u>	<u>(16,841)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	-	50,690	50,690	-
Fringe Benefits	-	16,365	12,684	3,681
Materials and Supplies	-	136,354	108,221	28,133
Contractual Services	-	7,750	5,673	2,077
<i>Total Expenditures</i>	<u>-</u>	<u>211,159</u>	<u>177,268</u>	<u>33,891</u>
<i>Net Change in Fund Balance</i>	-	16,841	33,891	17,050
<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>\$ 16,841</u>	<u>\$ 33,891</u>	<u>\$ 17,050</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Debt Service Fund*  
*For the Year Ended December 31, 2010*

	<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	\$ 870,000	\$ 870,000	\$ 872,342	\$ 2,342
Special Assessments	1,550	1,550	272	(1,278)
Charges for Services	57,825	57,825	-	(57,825)
Intergovernmental	254,000	254,000	263,238	9,238
Other	30,750	30,750	113,676	82,926
<i>Total Revenues</i>	<u>1,214,125</u>	<u>1,214,125</u>	<u>1,249,528</u>	<u>35,403</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	59,375	59,300	56,375	2,925
Debt Service:				
Principal Retirement	1,315,473	843,524	734,989	108,535
Interest and Fiscal Charges	1,026,852	1,071,728	831,427	240,301
<i>Total Debt Service</i>	<u>2,342,325</u>	<u>1,915,252</u>	<u>1,566,416</u>	<u>348,836</u>
<i>Total Expenditures</i>	<u>2,401,700</u>	<u>1,974,552</u>	<u>1,622,791</u>	<u>351,761</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,187,575)</u>	<u>(760,427)</u>	<u>(373,263)</u>	<u>387,164</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	972,767	972,767	502,426	(470,341)
Transfers Out	-	(304,900)	(304,900)	-
<i>Total Other Financing Sources (Uses)</i>	<u>972,767</u>	<u>667,867</u>	<u>197,526</u>	<u>(470,341)</u>
<i>Net Change in Fund Balance</i>	(214,808)	(92,560)	(175,737)	(83,177)
<i>Fund Balance Beginning of Year</i>	<u>579,287</u>	<u>579,287</u>	<u>579,287</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 364,479</u>	<u>\$ 486,727</u>	<u>\$ 403,550</u>	<u>\$ (83,177)</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Construction Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$ -	\$ -	\$ 555	\$ 555
<b>Expenditures</b>				
Health				
Contractual Services	19,030	-	-	-
<i>Net Change in Fund Balance</i>	(19,030)	-	555	555
<i>Fund Balance Beginning of Year</i>	335,450	335,450	335,450	-
<i>Fund Balance End of Year</i>	<u>\$ 316,420</u>	<u>\$ 335,450</u>	<u>\$ 336,005</u>	<u>\$ 555</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Permanent Improvement Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$ 9,000	\$ 9,000	\$ -	\$ (9,000)
Intergovernmental	0	0	2,448	2,448
<i>Total Revenues</i>	<u>9,000</u>	<u>9,000</u>	<u>2,448</u>	<u>(6,552)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Fringe Benefits	0	20,000	19,949	51
Materials and Supplies	50,000	0	0	0
Contractual Services	0	105,000	100,000	5,000
<i>Total Expenditures</i>	<u>50,000</u>	<u>125,000</u>	<u>119,949</u>	<u>5,051</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(41,000)</u>	<u>(116,000)</u>	<u>(117,501)</u>	<u>(1,501)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of Notes	0	3,000,000	3,000,000	0
Transfers In	0	0	150,000	150,000
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>3,000,000</u>	<u>3,150,000</u>	<u>150,000</u>
<i>Net Change in Fund Balance</i>	(41,000)	2,884,000	3,032,499	148,499
<i>Fund Balance Beginning of Year</i>	<u>124,216</u>	<u>124,216</u>	<u>124,216</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 83,216</u>	<u>\$ 3,008,216</u>	<u>\$ 3,156,715</u>	<u>\$ 148,499</u>

**Ashtabula County**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ditch Maintenance Fund*  
*For the Year Ended December 31, 2010*

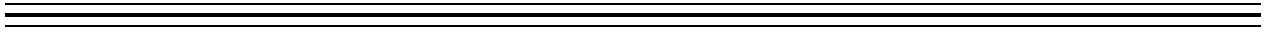
	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$ 50	\$ 50	\$ 32	\$ (18)
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	50	50	32	(18)
<i>Fund Balance Beginning of Year</i>	<u>18,255</u>	<u>18,255</u>	<u>18,255</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 18,305</u>	<u>\$ 18,305</u>	<u>\$ 18,287</u>	<u>\$ (18)</u>



**Ashtabula County**  
*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, 2010*

	<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	\$ 87,100	\$ 133,100	\$ 157,880	\$ 24,780
<b>Expenditures</b>				
Current:				
General Government				
Judicial				
Personal Services	0	84,784	83,533	1,251
Fringe Benefits	11,500	51,075	38,626	12,449
Contractual Services	106,564	81,012	43,696	37,316
Materials and Supplies	114,235	89,673	37,361	52,312
Other	20,202	86	0	86
<i>Total Expenditures</i>	<u>252,501</u>	<u>306,630</u>	<u>203,216</u>	<u>103,414</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(165,401)	(173,530)	(45,336)	128,194
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(123,000)	0	0	0
<i>Net Change in Fund Balance</i>	(288,401)	(173,530)	(45,336)	128,194
<i>Fund Balance Beginning of Year</i>	188,488	188,488	188,488	0
Prior Year Encumbrances Appropriated	18,000	18,000	18,000	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (81,913)</u>	<u>\$ 32,958</u>	<u>\$ 161,152</u>	<u>\$ 128,194</u>

## **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>S3-S9</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>S10-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.

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

	2003	2004	2005	2006	2007	2008	2009	2010
<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	\$137,122,688	\$134,226,345
Restricted for:								
Capital Projects	727,994	815,004	923,666	943,053	844,498	790,308	666,692	3,694,675
Debt Service	1,038,125	349,341	626,640	755,084	397,070	407,429	687,368	505,297
Roads and Bridges	-	5,026,322	5,350,634	9,379,732	5,951,246	5,922,220	6,253,834	6,407,851
Health and Human Services	-	13,416,731	17,133,607	17,215,325	19,032,291	19,323,983	17,179,567	17,196,985
Grant Programs	-	843,393	3,313,251	2,705,315	1,149,051	851,049	830,363	1,399,989
Community Development	-	-	3,666,714	3,766,802	3,570,583	3,577,127	3,579,217	2,293,903
Real Estate Assessment	-	-	947,279	1,240,866	1,249,690	983,919	1,009,387	1,145,082
Other Purposes	28,313,036	6,526,397	2,747,532	3,626,156	3,734,793	4,048,017	2,853,738	3,838,439
Unrestricted	4,267,582	3,794,977	4,376,912	4,655,255	5,384,058	4,036,741	4,629,122	6,000,615
<b>Total Governmental Activities Net Assets</b>	<b>298,454,627</b>	<b>155,601,992</b>	<b>165,017,306</b>	<b>172,879,231</b>	<b>175,312,976</b>	<b>174,990,333</b>	<b>174,811,976</b>	<b>176,709,181</b>
<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	1,244,470	2,467,945
Restricted	-	-	-	390,000	124,161	299,129	163,472	163,472
Unrestricted	3,834,198	3,074,716	2,696,361	5,411,735	5,415,399	5,481,304	5,661,111	6,565,924
<b>Total Business-type Activities Net Assets</b>	<b>11,725,466</b>	<b>12,077,153</b>	<b>10,012,413</b>	<b>9,426,433</b>	<b>9,297,705</b>	<b>8,084,938</b>	<b>7,069,053</b>	<b>9,197,341</b>
<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	138,367,158	136,694,290
Restricted	30,079,155	26,977,188	34,709,323	40,022,333	36,053,383	36,203,181	33,223,638	36,645,693
Unrestricted	8,101,780	6,869,693	7,073,273	10,066,990	10,799,457	9,518,045	10,290,233	12,566,539
<b>Total Primary Government Net Assets</b>	<b>\$ 310,180,093</b>	<b>\$ 167,679,145</b>	<b>\$ 175,029,719</b>	<b>\$ 182,305,664</b>	<b>\$ 184,610,681</b>	<b>\$ 183,075,271</b>	<b>\$ 181,881,029</b>	<b>\$ 185,906,522</b>

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

	2003	2004	2005	2006	2007	2008	2009	2010
<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	\$ 9,530,210	\$ 10,988,073
Judicial	3,821,326	3,676,855	3,242,139	3,648,615	4,491,701	4,697,277	4,483,633	4,605,306
Public Safety	8,036,807	8,605,110	8,790,934	8,697,483	9,522,419	9,998,879	9,366,954	8,040,602
Public Works	7,654,851	6,267,051	6,526,213	6,497,033	6,813,923	6,937,219	6,581,697	8,355,616
Health	20,610,334	21,159,833	19,102,312	24,531,200	22,829,242	25,237,135	26,981,293	29,031,309
Human Services	34,463,519	33,191,439	32,932,322	37,332,319	37,427,777	38,058,203	38,648,073	33,562,429
Conservation and Recreation	366,868	378,151	363,224	341,995	385,792	333,080	271,677	94,589
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	215,616	189,559
<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>	<u>96,079,153</u>	<u>94,867,483</u>
Business-type Activities:								
Sewer	5,347,632	2,240,781	2,513,685	2,623,230	2,763,091	2,785,843	2,807,235	2,667,108
Water	-	3,159,696	6,977,395	3,320,373	4,133,727	3,896,909	3,892,813	3,712,901
Geneva State Park Lodge	1,794,570	5,289,683	1,876,862	2,161,396	2,116,971	2,232,794	2,264,367	2,585,356
<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>	<u>8,964,415</u>	<u>8,965,365</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>	<u>105,043,568</u>	<u>103,832,848</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	4,103,331	3,575,906
Judicial	2,508,803	1,177,767	1,192,785	1,421,535	1,784,535	1,937,930	2,398,814	2,040,017
Public Safety	4,212,883	1,794,429	2,311,262	2,189,601	2,177,904	2,018,124	1,995,612	2,453,188
Public Works	181,611	3,787,245	67,499	104,012	116,778	116,642	371,877	404,246
Health	969,117	656,421	2,329,798	1,516,031	1,292,244	1,565,717	1,172,227	1,192,401
Human Services	3,465,215	3,090,312	3,399,452	3,324,362	4,052,792	4,163,880	4,464,645	4,201,928
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	1,127,003	2,343,966
Public Safety	491,162	891,567	1,515,314	1,210,941	664,332	1,095,234	959,159	1,337,410
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	18,557,596	20,137,300
Human Services	28,526,736	23,714,827	25,721,258	25,763,459	29,478,134	27,965,243	28,976,956	24,554,773
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	479,594	2,186,974
<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>	<u>\$ 64,606,814</u>	<u>\$ 64,428,109</u>

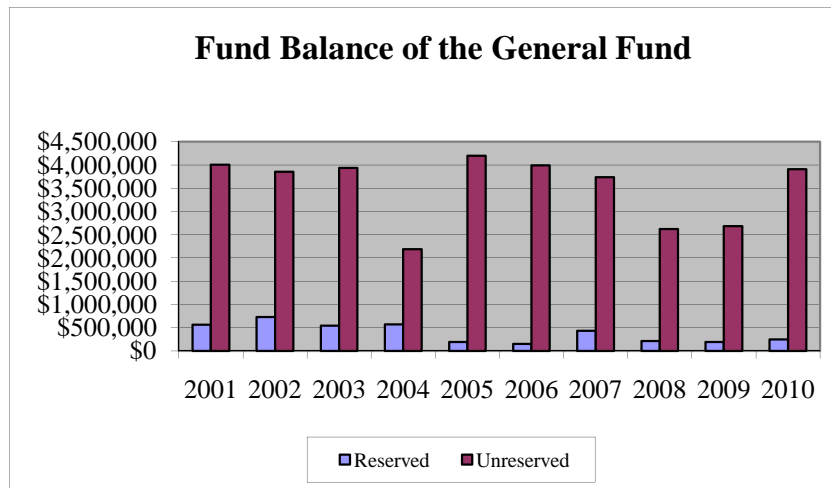
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**Ashtabula County, Ohio**  
*Changes in Net Assets (Continued)*  
*Last Eight Years*  
*(accrual basis of accounting)*

	2003	2004	2005	2006	2007	2008	2009	2010
<b>Business-type Activities:</b>								
Charges for Services								
Sewer	\$ 3,564,532	\$ 1,693,353	\$ 1,783,692	\$ 1,951,383	\$ 2,026,108	\$ 2,061,366	\$ 2,259,086	\$ 2,210,638
Water	-	2,696,221	6,010,760	2,816,422	3,290,011	3,326,833	3,238,236	3,661,813
Geneva State Park Lodge	-	2,989,778	315,810	-	204,396	-	-	-
Operating Grants and Contributions	-	-	-	94,551	532,923	-	182,709	304,000
Capital Grants and Contributions	783,774	1,136,718	985,512	34,534	358,239	484,713	674,663	2,416,303
<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	6,354,694	8,592,754
<i>Total Primary Government</i>								
<i>Program Revenues</i>	68,515,471	64,860,918	70,833,018	73,803,737	69,614,619	69,075,854	70,961,508	73,020,863
<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)	(31,472,339)	(30,439,374)
Business-type Activities	(2,793,896)	(2,174,090)	(2,272,168)	(3,208,109)	(2,602,112)	(3,042,634)	(2,609,721)	(372,611)
<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)	(34,082,060)	(30,811,985)
<b>General Revenues and Other Changes in Net Assets</b>								
Governmental Activities:								
Property Taxes Levied for:								
General Purposes	18,299,090	14,682,565	4,934,183	4,952,450	4,009,794	3,677,121	3,585,648	3,603,209
Health	-	-	7,346,932	7,444,463	7,074,091	6,546,025	6,239,428	6,294,301
Human Services	-	-	3,580,283	3,486,309	3,442,667	3,928,144	3,773,521	3,810,344
Capital Outlay	17,272	-	-	16,467	17,429	15,485	15,773	-
Debt Service	1,206,240	842,264	849,196	893,703	885,612	840,807	861,166	869,730
Permissive Sales Tax Imposed for:								
General Purposes	-	8,428,480	8,777,806	8,649,600	8,722,401	8,486,298	7,938,932	8,570,869
Grants and Entitlements not								
Restricted to Specific Programs	2,963,934	2,870,928	2,625,763	2,627,145	5,309,516	9,157,496	8,749,686	9,155,651
Investment Earnings	643,909	754,680	1,618,407	2,832,709	3,068,700	1,610,343	567,042	449,604
Miscellaneous	694,162	335,094	478,012	848,078	264,815	447,923	674,110	609,404
Transfers	(15,000)	(62,582)	(258,107)	(2,276,438)	(1,715,221)	(1,142,936)	(1,111,324)	(1,026,533)
<i>Total Governmental Activities</i>	23,809,607	27,851,429	29,952,475	29,474,486	31,079,804	33,566,706	31,293,982	32,336,579
Business-type Activities:								
Investment Earnings	14,740	19,343	36,515	90,237	93,394	200,153	164,341	309,472
Miscellaneous	2,676,749	163,290	-	262,430	2,448	1,069	417	876,444
Bed Tax	-	-	-	-	322,574	485,709	317,754	288,450
Transfers	15,000	62,852	258,107	2,276,438	1,715,221	1,142,936	1,111,324	1,026,533
<i>Total Business-type Activities</i>	2,706,489	245,485	294,622	2,629,105	2,133,637	1,829,867	1,593,836	2,500,899
<i>Total Primary Government</i>	26,516,096	28,096,914	30,247,097	32,103,591	33,213,441	35,396,573	32,887,818	34,837,478
<b>Change in Net Assets</b>								
Governmental Activities	222,294	(1,410,719)	9,526,978	7,854,949	2,208,039	(322,643)	(178,357)	1,897,205
Business-type Activities	(87,407)	(1,928,605)	(1,977,546)	(579,004)	(468,475)	(1,212,767)	(1,015,885)	2,128,288
<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)	\$ (1,194,242)	\$ 4,025,493

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

	2001	2002	2003	2004
<b>General Fund</b>				
Reserved	\$ 560,939	\$ 725,826	\$ 538,039	\$ 569,366
Unreserved	4,005,763	3,858,897	3,940,564	2,188,604
<b>Total General Fund</b>	<b>4,566,702</b>	<b>4,584,723</b>	<b>4,478,603</b>	<b>2,757,970</b>
<b>All Other Governmental Funds</b>				
Reserved	9,253,882	6,677,060	6,438,679	5,594,188
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	15,818,299	14,704,596	16,365,196	17,942,536
Debt Service Fund	533,641	553,606	418,185	427,861
Capital Projects Funds	1,441,537	744,232	596,390	459,595
<b>Total All Other Governmental Funds</b>	<b>27,047,359</b>	<b>22,679,494</b>	<b>23,818,450</b>	<b>24,424,180</b>
<b>Total Governmental Funds</b>	<b>\$ 31,614,061</b>	<b>\$ 27,264,217</b>	<b>\$ 28,297,053</b>	<b>\$ 27,182,150</b>





2005	2006	2007	2008	2009	2010
\$ 188,450	\$ 145,790	\$ 430,125	\$ 209,808	\$ 188,320	\$ 247,541
4,197,519	3,995,764	3,736,869	2,622,582	2,682,652	3,913,353
4,385,969	4,141,554	4,166,994	2,832,390	2,870,972	4,160,894
6,029,276	5,465,320	3,594,672	2,662,714	4,413,772	3,304,969
22,628,082	25,753,204	28,784,004	30,007,554	25,822,021	26,702,858
548,865	792,242	400,428	404,580	579,287	393,365
578,203	904,224	728,817	777,244	668,487	3,652,893
29,784,426	32,914,990	33,507,921	33,852,092	31,483,567	34,054,085
\$ 34,170,395	\$ 37,056,544	\$ 37,674,915	\$ 36,684,482	\$ 34,354,539	\$ 38,214,979

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

	2001	2002	2003	2004
<b>Revenues</b>				
Property Taxes	\$13,579,251	\$14,040,463	\$19,520,546	\$15,329,060
Permissive Sales Taxes	7,071,360	8,727,481	7,810,093	8,459,659
Charges for Services	8,990,455	7,555,654	9,132,005	10,196,628
Licenses and Permits	101,626	115,400	31,542	51,690
Fines and Forfeitures	911,096	683,636	826,148	679,014
Intergovernmental	47,552,582	54,436,350	51,848,007	50,818,009
Special Assessments	314,702	303,582		451,587
Interest	1,944,697	893,456	643,909	754,680
Contributions and Donations	0	0	0	0
Other	1,110,975	1,085,594	694,162	292,867
<i>Total Revenues</i>	<u>81,576,744</u>	<u>87,841,616</u>	<u>90,506,412</u>	<u>87,033,194</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	\$ 10,575,370	\$ 10,501,834	\$ 8,466,050	\$ 8,115,869
Judicial	3,907,372	3,562,052	3,829,221	3,638,944
Public Safety	9,065,006	8,149,091	8,133,221	8,684,245
Public Works	6,433,871	7,286,647	7,672,343	8,550,871
Health	18,910,911	21,239,556	20,586,446	21,087,482
Human Services	34,265,468	35,154,683	34,428,425	33,158,768
Conservation and Recreation	344,473	708,880	366,868	378,151
Economic Development	-	-	-	-
Other	627,206	598,412	3,781,013	3,385,973
Capital Outlay	1,764,247	3,611,384	516,028	116,021
Debt Service:				
Principal Retirement	1,127,148	1,261,596	4,790,337	1,461,775
Interest and Fiscal Charges	461,352	531,466	413,402	444,594
<i>Total Expenditures</i>	<u>87,482,424</u>	<u>92,605,601</u>	<u>92,983,354</u>	<u>89,022,693</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>(5,905,680)</u>	<u>(4,763,985)</u>	<u>(2,476,942)</u>	<u>(1,989,499)</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	-	-	-	-
Proceeds of Loans	256,466	511,688	3,500,000	451,026
Proceeds from Sale of Capital Assets	-	-	-	-
Transfers In	2,178,187	2,505,912	2,446,027	1,612,361
Transfers Out	(2,208,187)	(2,545,507)	(2,461,027)	(1,677,399)
<i>Total Other Financing Sources (Uses)</i>	<u>226,466</u>	<u>472,093</u>	<u>3,485,000</u>	<u>385,988</u>
<i>Net Change in Fund Balances</i>	<u>(\$5,679,214)</u>	<u>(\$4,291,892)</u>	<u>\$1,008,058</u>	<u>(\$1,603,511)</u>
Debt Service as a Percentage of Noncapital Expenditures	1.9%	2.0%	5.6%	2.1%

2005	2006	2007	2008	2009	2010
\$16,687,808	\$16,802,397	\$15,372,075	\$ 14,993,453	\$ 14,758,619	\$ 14,600,532
8,682,584	8,784,820	8,693,576	8,522,192	7,916,309	8,537,786
12,074,831	10,980,493	12,520,194	12,463,916	12,945,580	12,949,077
44,195	32,252	24,000	50,164	44,232	50,712
520,781	800,583	968,957	1,027,358	1,281,517	710,385
49,337,300	57,465,001	58,587,801	57,123,120	58,985,179	58,836,821
221,141	200,785	196,986	196,912	200,719	197,103
1,607,240	2,837,365	3,068,700	1,610,343	567,041	449,604
18,697	150,358	128,272	221,343	168,339	160,479
387,237	848,078	337,510	439,463	674,109	609,404
89,581,814	98,902,132	99,898,071	96,648,264	97,541,644	97,101,903
\$ 8,399,711	\$ 8,757,210	\$ 9,277,916	\$ 9,452,363	\$ 9,264,265	\$ 10,716,405
3,189,437	3,542,534	4,462,606	4,604,046	4,417,533	4,511,706
8,469,894	8,920,538	9,470,131	9,830,284	9,201,078	7,774,830
6,212,491	8,312,576	6,638,719	6,779,874	6,361,558	8,115,295
19,051,529	24,414,677	22,825,820	24,883,395	26,820,928	27,988,775
32,781,834	35,852,000	37,244,132	37,877,520	38,523,929	32,981,732
363,224	341,995	385,792	333,080	271,677	94,589
-	-	-	-	-	-
2,341,114	1,020,788	690,965	-	-	-
316,311	261,181	5,192,820	1,206,032	2,396,203	2,537,555
1,164,042	1,129,250	1,182,860	1,090,169	1,286,154	513,062
380,979	337,653	312,435	259,321	223,511	193,939
82,670,566	92,890,402	97,684,196	96,316,084	98,766,836	95,427,888
6,911,248	6,011,730	2,213,875	332,180	(1,225,192)	1,674,015
-	-	322,312	105,713	107,000	531,003
426,805	336,870	84,250	-	149,714	3,000,000
-	-	8,626	32,685	15,231	361,161
1,741,233	4,408,526	4,625,286	5,268,075	4,375,110	3,065,402
(1,999,340)	(8,044,964)	(6,635,978)	(6,741,543)	(5,751,806)	(4,771,141)
168,698	(3,299,568)	(1,595,504)	(1,335,070)	(1,104,751)	2,186,425
\$7,079,946	\$2,712,162	\$618,371	(\$1,002,890)	(\$2,329,943)	\$3,860,440
1.9%	1.6%	1.6%	1.4%	1.6%	0.8%

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

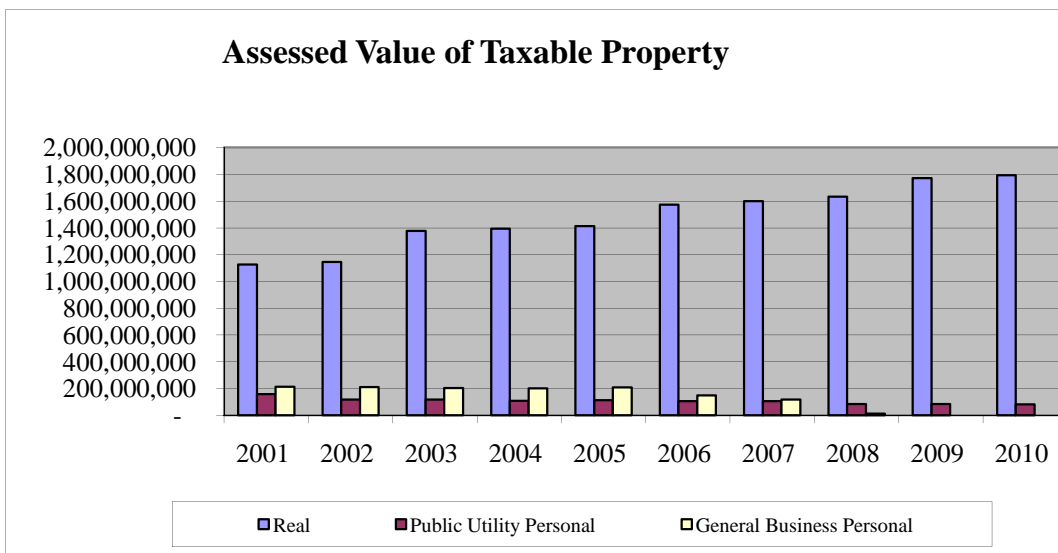
Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
2001	912,191,310	213,319,800	3,215,746,029	157,894,140	179,425,159
2002	929,067,450	217,500,840	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
2009	1,441,613,360	330,250,650	5,062,468,600	84,441,360	95,956,091
2010	1,454,018,350	338,667,620	5,121,959,914	82,896,240	94,200,273

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 and after.

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	
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	Weighted Average Tax Rate
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
-	-	1,856,305,370	5,158,424,691	35.99%	8.782952
-	-	1,875,582,210	5,216,160,187	35.96%	8.806351



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

	2001	2002	2003	2004	2005	2006
<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	0.352688	0.352885	0.299660	0.299841	0.299937	0.272208
Commercial/Industrial and Public Utility Real	0.481397	0.483348	0.413404	0.414300	0.415982	0.393076
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	0.293907	0.294071	0.249717	0.249868	0.249948	0.249948
Commercial/Industrial and Public Utility Real	0.404994	0.406635	0.347792	0.348546	0.349960	0.349960
General Business and Public Utility Personal	0.50	0.50	0.50	0.50	0.50	0.50
1997 MRDD (169 Board) Operating - continuing						
Residential/Agricultural Real	1.156339	1.156985	0.982477	0.983072	0.983387	0.892471
Commercial/Industrial and Public Utility Real	1.330000	1.330000	1.137538	1.140004	1.144631	1.081603
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	1.521499	1.522349	1.292733	1.293516	1.293930	1.174304
Commercial/Industrial and Public Utility Real	1.750000	1.750000	1.496761	1.500005	1.506093	1.423163
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	1.738856	1.739828	1.477410	1.478304	1.478778	1.342062
Commercial/Industrial and Public Utility Real	2.000000	2.000000	1.710584	1.714292	1.721250	1.626472
General Business and Public Utility Personal	2.00	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	0.849955	0.771375
Commercial/Industrial and Public Utility Real	1.000000	1.000000	0.855292	0.857146	0.860625	0.813236
General Business and Public Utility Personal	1.00	1.00	1.00	1.00	1.00	1.00
2003 MRDD (169 Board) Operating - 7 years						
Residential/Agricultural Real				1.330000	1.330000	1.207037
Commercial/Industrial and Public Utility Real				1.330000	1.330000	1.256764
General Business and Public Utility Personal				1.33	1.33	1.33
2007 Children Services Operating - 5 years						
Residential/Agricultural Real						
Commercial/Industrial and Public Utility Real						
General Business and Public Utility Personal						
<b>Total voted millage by type of property</b>						
Residential/Agricultural Real	6.063289	6.066118	5.151167	6.484284	6.485935	5.909405
Commercial/Industrial and Public Utility Real	6.966391	6.969983	5.961371	7.304293	7.328541	6.944274
General Business and Public Utility Personal	7.18	7.18	7.18	8.51	8.51	8.51
<b>Total millage by type of property</b>						
Residential/Agricultural Real	8.583289	8.586118	7.671167	9.004284	9.005935	8.429405
Commercial/Industrial and Public Utility Real	9.486391	9.489983	8.481371	9.824293	9.848541	9.464274
General Business and Public Utility Personal	9.70	9.70	9.70	11.03	11.03	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

2007	2008	2009	2010
\$1.97	\$1.97	\$1.97	\$1.97
0.01	0.01	-	-
0.54	0.54	0.54	0.54
0.272181	0.253477	0.253733	0.254043
0.393289	0.365758	0.368142	0.373808
0.60	0.60	0.60	0.60
0.226818	0.211231	0.211444	0.211702
0.330869	0.307708	0.309713	0.314480
0.50	0.50	0.50	0.50
0.892383	0.831058	0.831899	0.832915
1.082189	1.006433	1.012991	1.028583
1.33	1.33	1.33	1.33
1.174188			
1.423933			
1.75			
1.341930	1.249712	1.250976	1.252504
1.627352	1.513434	1.523296	1.546742
2.00	2.00	2.00	2.00
0.771299	0.718296	0.719022	0.719900
0.813676	0.756717	0.761648	0.773371
1.00	1.00	1.00	1.00
1.206919	1.123980	1.125116	1.126490
1.257445	1.169421	1.177042	1.195159
1.33	1.33	1.33	1.33
	1.629740	1.631386	1.633378
	1.626115	1.636712	1.661905
	1.75	1.75	1.75
5.885718	6.017494	6.023576	6.030932
6.928753	6.745586	6.789544	6.894048
8.51	8.51	8.51	8.51
8.405718	8.537494	8.533576	8.540932
9.448753	9.265586	9.299544	9.404048
11.03	11.03	11.02	11.02

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b><i>In County School Districts:</i></b>										
Ashtabula Area City Schools	\$49.30	\$51.55	\$51.55	\$52.00	\$52.00	\$52.50	\$52.50	\$52.50	\$52.50	\$52.00
Buckeye Local Schools	43.61	43.61	43.61	43.61	45.31	45.31	45.31	45.31	45.31	45.31
Conneaut Area City Schools	45.83	45.83	45.83	45.83	45.83	37.63	37.63	37.63	37.63	37.63
Geneva Area City Schools	46.98	52.93	52.93	52.93	52.93	51.88	52.01	52.01	51.64	51.64
Grand Valley Local Schools	50.71	50.71	50.11	50.06	50.01	50.01	50.01	50.01	50.01	48.01
Jefferson Area Local Schools	47.97	47.97	47.97	47.97	54.73	54.73	54.73	54.73	54.73	54.73
Pymatuning Valley Local Schools	40.63	40.63	39.03	33.23	38.92	37.92	37.84	37.84	35.05	35.33
<b><i>Out of County School Districts:</i></b>										
Ledgemont Local Schools	59.08	50.70	50.20	50.20	50.20	50.20	50.2	50.2	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	12.61	12.61	12.11	11.11	11.11	11.11	9.31	9.31	9.31	9.31
Conneaut	11.11	9.97	8.67	8.67	8.53	8.30	8.1	8.1	7.9	7.9
Geneva	8.70	8.70	8.70	8.70	8.70	8.70	8.7	8.7	8.7	8.7
<b><i>Villages:</i></b>										
Andover	12.81	12.81	12.81	10.81	11.35	11.35	11.35	11.35	11.35	11.35
Geneva-on-the-lake	15.80	15.80	15.80	15.80	17.35	17.35	17.35	17.35	17.13	17.13
Jefferson	10.28	10.28	10.28	10.28	8.53	8.53	8.53	8.53	8.53	8.53
North Kingsville	6.18	6.18	6.18	6.18	6.18	5.60	5.60	5.60	5.18	5.18
Roaming Shores						7.70	7.70	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	9.73	8.98	8.98	10.48	10.48	10.48	10.48
Ashtabula	1.42	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Ashtabula (Excluding City)	12.76	15.26	15.26	15.02	15.02	14.02	15.51	15.51	16.01	17.01
Austinburg	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98
Cherry Valley	6.58	6.33	6.33	6.33	6.33	6.33	6.58	6.58	6.58	6.58
Colebrook	6.73	7.23	7.23	7.23	8.23	8.23	8.23	8.23	8.23	8.23
Denmark	7.39	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	12.98	12.98	12.98	12.98	12.98	9.98
Geneva	1.36	0.30	0.30	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	8.10	8.10	8.10	7.90	7.90	7.48	7.48	7.48	7.48
Hartsgrove	9.38	9.38	9.38	9.38	9.38	9.38	10.38	10.38	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	12.68	12.68	12.68	12.68	12.68	12.68	13.18	13.18	13.18	13.18
Lenox	8.48	8.48	8.48	8.48	8.98	8.98	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*

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Monroe	14.18	14.18	14.18	14.18	14.18	14.18	14.18	14.18	11.68	13.68
Morgan	3.48	3.48	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	1.92	1.92	1.92	1.92	1.42	1.42
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	11.68	11.68	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	6.08	6.08	6.08	6.08
Rome	4.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Rome (Excluding Vill)	3.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Saybrook	0.92	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Saybrook (Excluding City)	14.11	13.11	13.11	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	7.98	7.98	7.98	7.98
Wayne	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	12.58	12.58
Williamsfield	12.94	12.94	12.94	12.94	12.94	12.94	13.44	13.44	13.44	13.44
Windsor	15.98	15.98	15.98	15.48	15.48	14.98	14.98	14.98	14.98	14.98
<b>Ambulance Districts</b>										
Jefferson Ambulance District	4.80	4.80	4.80	4.80	4.50	4.50	4.50	4.50	4.50	4.50
Northwest Ambulance District	3.30	4.03	4.03	4.03	4.03	3.50	3.50	3.50	3.50	3.50
South Central Ambulance District	3.19	3.19	3.19	2.67	2.67	2.50	2.50	2.50	2.25	2.25
<b>Parks</b>										
Ashtabula Township	----	1.18	1.18	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	1.14	1.14
Geneva Township	----	0.42	0.42	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	0.62	0.62
<b>Cemeteries</b>										
Geneva Union	----	0.64	0.64	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	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	4.00	4.00
Kingsville Public Library	----	----	----	1.00	1.00	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

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

<u>Collection Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Current Tax Collections to Current Tax Levy</u>	<u>Delinquent Tax Collections (1)</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections to Current Tax Levy</u>
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
2009	183,746	181,033	98.52	3,687	184,720	100.53
2010	74,432	73,958	99.36	3,284	77,242	103.78

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

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

**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
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%
2009	16,443,590	15,502,626	94.28%	778,643	16,281,269	99.01%	637,391	3.9%
2010	16,626,777	15,492,475	93.18%	818,657	16,311,132	98.10%	1,071,405	6.4%

**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*

*2010 and 2001 (1)*

Name of Taxpayer	2010	
	Assessed Value	Percent of Real Property Assessed Value
Cabot Ashtabula 23 LLC	\$16,305,110	0.91%
Norfolk Southern Combined	5,574,940	0.31
ABC Chemicals Inc	4,957,090	0.28
Walmart Real Estate	4,054,930	0.23
Roni Lee LLC	3,447,423	0.19
Lowes Home Centers	2,656,330	0.15
Donald Andrus	2,437,620	0.14
E&L Investors	2,078,220	0.12
HD Development	2,073,110	0.12
Millwork Properties II	2,004,880	0.11
Totals	<u>\$45,589,653</u>	<u>2.56%</u>
Total Assessed Valuation	<u>\$1,792,685,970</u>	
Name of Taxpayer	2001	
	Assessed Value	Percent of Real Property Assessed Value
Ashtabula Mall Co	\$13,757,970	1.22%
CEI	7,314,110	0.65
ABC Chemicals	4,923,540	0.44
E&L Investors	2,111,280	0.19
Walmart Stores	2,110,610	0.19
Premix Inc	1,714,450	0.15
MFG	1,471,150	0.13
Elkem Metals Company	1,334,360	0.12
Perfection Corporation	1,269,230	0.11
ESAB Welding	1,143,520	0.10
Totals	<u>\$37,150,220</u>	<u>3.30%</u>
Total Assessed Valuation	<u>\$1,125,511,110</u>	

(1) The amounts presented represent the assessed values upon which 2010 and 2001 collections were based.

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

**Ashtabula County, Ohio**  
*Principal Taxpayers*  
*Public Utilities Tangible Personal Property Tax*  
*2010 and 2001 (1)*

Name of Taxpayer	2010	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric	\$40,488,050	48.84%
Ohio American Water	12,711,750	15.33
First Energy Generation	11,553,190	13.94
American Transmission	5,672,320	6.84
Ohio Edison Co	5,343,280	6.45
East Ohio Gas	3,976,126	4.80
Aqua Ohio Inc	1,940,130	2.34
Orwell Natural Gas Co Inc	543,240	0.66
Eastern Natural Gas Co	83,810	0.10
Camplands Water LLC	48,920	0.06
<b>Total</b>	<b>\$82,360,816</b>	<b>99.36%</b>
<b>Total Assessed Valuation</b>	<b>\$82,896,240</b>	
Name of Taxpayer	2001	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric	\$81,703,360	51.75%
East Ohio Gas Co/Dominion	12,236,970	7.75
Western Reserve Tele Co	11,567,090	7.33
Ohio American Water	11,101,510	7.03
Consumers Ohio Water	7,535,120	4.77
Norfolk Southern Combined	6,349,830	4.02
Ohio Edison Co	4,834,800	3.06
United Telephone Co	3,233,060	2.05
CSX Transportation Inc	3,053,070	1.93
Conneaut Telephone Co	3,015,620	1.91
<b>Total</b>	<b>\$144,630,430</b>	<b>91.60%</b>
<b>Total Assessed Valuation</b>	<b>\$157,894,140</b>	

(1) The amounts presented represent the assessed values upon which 2010 and 2001 collections were based.

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

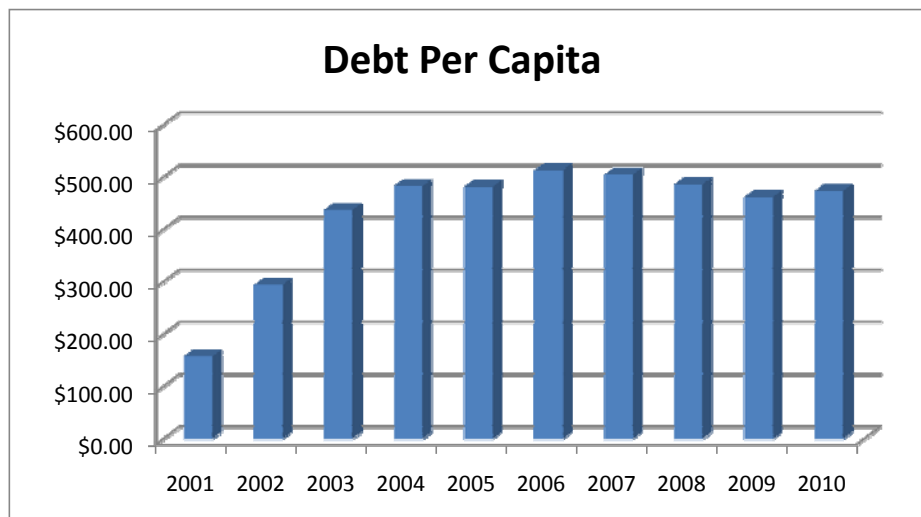
**Ashtabula County, Ohio**  
*Ratios of Outstanding Debt to  
 Total Personal Income and Debt per Capita  
 Last Ten Years*

Year	Governmental Activities			Business-Type Activities		
	General Obligation Bonds	Special Assessment Bonds	Other	General Obligation Notes	Revenue Bonds	OWDA Loans
2001	\$ 7,125,900	\$ 760,000	\$ 4,063,439	\$ -	\$ 435,100	\$ 3,371,100
2002	6,538,247	515,000	3,988,919	-	427,100	18,272,226
2003	9,199,584	260,000	243,891	-	418,800	23,068,805
2004	8,259,306	-	341,182	-	14,501,083	22,675,960
2005	7,265,603	-	506,873	-	19,759,352	17,627,069
2006	6,372,232	-	516,023	-	26,787,249	17,451,605
2007	5,442,766	-	1,323,590	-	25,993,899	17,006,081
2008	4,470,771	-	871,090	7,324,502	18,467,160	16,457,888
2009	3,524,357	-	513,505	7,330,000	18,002,429	15,907,119
2010	6,296,345	-	773,474	7,000,000	17,517,099	15,267,261

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

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

OPWC Loans	Notes	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$ 436,204	\$ -	\$ 16,191,743	0.69%	\$ 157.72
421,319	-	30,162,811	1.25%	293.99
412,406	11,186,677	44,790,163	1.81%	437.18
618,229	3,000,000	49,395,760	1.95%	483.16
976,007	3,000,000	49,134,904	1.88%	481.69
940,399	-	52,067,508	1.93%	513.13
1,256,883	-	51,023,219	1.84%	504.43
1,361,633	-	48,953,044	1.71%	486.38
1,274,956	-	46,552,366	1.60%	461.98
1,216,704	-	48,070,883	1.66%	473.62



**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 of Taxable Property (2)	Gross Bonded Debt	Ratio of Bonded Debt to Estimated Actual Value of Taxable Property	Bonded Debt per Capita
2001	102,663	\$ 4,247,578,628	\$ 7,125,900	0.168%	\$ 69.41
2002	102,597	4,251,365,313	6,538,247	0.154%	63.73
2003	102,453	4,885,281,913	9,199,584	0.188%	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
2009	100,648	5,158,424,691	10,854,357	0.210%	107.84
2010	101,497	5,216,160,187	13,296,345	0.255%	131.00

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



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

	2003	2004	2005	2006	2007	2008	2009	2010
Tax Valuation	\$1,699,128,810	\$1,703,106,540	\$1,733,530,570	\$1,828,832,820	\$1,823,044,860	\$1,728,893,520	\$1,856,305,370	\$1,875,582,210
Debt Limit (2)	40,978,220	41,077,663	41,838,264	44,220,821	44,076,122	41,722,338	44,907,634	45,389,555
General Bonded Outstanding								
General Obligation Bonds	9,199,584	8,259,306	7,265,603	6,533,083	5,442,766	4,470,771	3,524,357	6,296,345
Special Assessment Bonds	260,000	-	-	-	-	-	-	-
Revenue Bonds	418,800	14,610,000	19,759,352	26,787,249	26,137,900	18,558,200	18,089,000	17,517,099
General Obligation Notes	-	-	-	-	-	7,330,000	7,330,000	7,000,000
OWDA Loans	23,068,805	22,675,960	17,627,069	17,451,605	17,006,081	16,457,888	15,907,120	15,267,261
OPWC Loans	437,406	354,030	976,007	1,080,399	1,381,882	1,471,633	1,527,170	1,433,025
503 Corporation Loan	580,027	555,154	529,851	504,301	478,404	452,341	452,235	426,106
Notes	11,186,677	3,000,000	3,000,000	236,711	272,229	195,117	114,075	81,878
Total	45,151,299	49,454,450	49,157,882	52,593,348	50,719,262	48,935,950	46,943,957	48,021,714
Less:								
Revenue Bonds	418,800	14,610,000	19,759,352	26,787,249	26,137,900	18,558,200	18,089,000	17,517,099
OWDA Loans	23,068,805	22,675,960	17,627,069	17,451,605	17,006,081	16,457,888	15,907,120	15,267,261
OPWC Loans	437,406	354,030	976,007	940,399	1,381,882	1,471,633	1,527,170	1,433,025
Special Assessment Bonds	260,000	-	-	-	-	-	-	-
Notes	11,186,677	3,000,000	3,000,000	-	272,229	195,117	114,075	81,878
Amount Available in Debt Service	418,185	427,861	548,865	748,999	400,428	404,580	579,287	403,550
Amount of Debt Subject to Limit	9,361,426	8,386,599	7,246,589	6,665,096	5,520,742	11,848,532	10,727,305	13,318,901
Legal Debt Margin	\$ 31,616,794	\$ 32,691,064	\$ 34,591,675	\$ 37,555,725	\$ 38,555,380	\$ 29,873,806	\$ 34,180,329	\$ 32,070,654
Legal Debt Margin as a Percentage of the Debt Limit	77.16%	79.58%	82.68%	84.93%	87.47%	71.60%	76.11%	70.66%
Unvoted Debt Limit (3)	\$ 16,991,288	\$ 17,031,065	\$ 17,335,306	\$ 18,288,328	\$ 18,230,449	\$ 17,288,935	\$ 18,563,054	\$ 18,755,822
Amount of Debt Subject to Limit	9,361,426	8,386,599	7,246,589	6,665,096	5,520,742	11,848,532	10,727,305	13,318,901
Unvoted Legal Debt Margin	\$ 7,629,862	\$ 8,644,466	\$ 10,088,717	\$ 11,623,232	\$ 12,709,707	\$ 5,440,403	\$ 7,835,749	\$ 5,436,921
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	44.90%	50.76%	58.20%	63.56%	69.72%	31.47%	42.21%	28.99%

(1) Information prior to 2003 is not available.

(2) 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

(3) 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, 2010*

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County	Amount Applicable To County
<b>Direct - Ashtabula County</b>			
General Obligation Bonds	\$ 6,296,345	100.00%	\$ 6,296,345
OPWC Loans	216,321	100.00%	216,321
Long-term Notes	81,878	100.00%	81,878
Capital Leases	475,275	100.00%	475,275
<i>Total Direct - Ashtabula County</i>	7,069,819		7,069,819
<b>Overlapping</b>			
Cities Wholly Within the County	4,875,303	100.00%	4,875,303
Villages Wholly Within the County	4,098,136	100.00%	4,098,136
Townships Wholly Within the County	1,880,803	100.00%	1,880,803
School Districts Wholly Within the County	99,881,567	100.00%	99,881,567
<i>Total Overlapping</i>	110,735,809		110,735,809
<i>Totals</i>	\$ 117,805,628		\$ 117,805,628

Source: Ashtabula County Auditor

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

Year	(2) Gross Revenues	Operating Expenses Net of Depreciation	Net Available Revenue	Bond Debt Service Principal and Interest	OWDA Loan Principal and Interest	OPWC Loan Principal and Interest	Note Principal and Interest	Total	Coverage
<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	4.22
2004	1,710,979	1,132,611	578,368	29,740	384,374	15,835	-	429,949	1.35
2005	1,820,120	1,448,147	371,973	29,700	319,835	15,835	-	365,370	1.02
2006	2,006,043	1,429,632	576,411	29,740	356,095	15,836	-	401,671	1.44
2007	2,420,098	1,720,260	699,838	29,755	362,436	15,835	-	408,026	1.72
2008	2,124,304	1,722,643	401,661	29,745	371,433	15,835	-	417,013	0.96
2009	2,260,550	1,736,490	524,060	29,710	378,982	15,835	-	424,527	1.23
2010	4,036,819	2,017,114	2,019,705	29,750	358,461	16,565	-	404,776	4.99
<b><u>Water District Fund Debt Coverage</u></b>									
2004	2,964,132	2,590,629	373,503	-	825,600	13,535	-	839,135	0.45
2005	6,610,272	5,496,867	1,113,405	149,310	6,842,037	19,770	-	7,011,117	0.16
2006	2,850,956	1,703,371	1,147,585	304,008	923,856	19,772	-	1,247,636	0.92
2007	3,996,568	2,467,910	1,528,658	304,157	931,917	23,371	-	1,259,445	1.21
2008	3,326,833	2,221,686	1,105,147	304,148	946,879	42,997	-	1,294,024	0.85
2009	3,238,236	2,217,653	1,020,583	303,979	934,905	70,842	-	1,309,726	0.78
2010	4,252,087	2,052,189	2,199,898	304,632	939,968	70,840	-	1,315,440	1.67
<b><u>Geneva State Park Lodge Fund Debt Coverage</u></b>									
2003	-	1,602,148	(1,602,148)	-	-	-	138,885	138,885	(11.54)
2004	4,023,592	3,790,517	233,075	402,101	-	-	15,348,376	15,750,477	0.01
2005	315,810	3,448	312,362	797,357	-	-	193,580	990,937	0.32
2006	392,558	133,447	259,111	1,107,692	-	-	3,147,007	4,254,699	0.06
2007	575,541	94,035	481,506	1,871,358	-	-	-	1,871,358	0.26
2008	1,012,308	166,594	845,714	1,105,923	-	-	-	1,105,923	0.76
2009	663,757	544,424	119,333	1,105,903	-	-	-	1,105,903	0.11
2010	1,778,214	1,048,669	729,545	1,021,431	-	-	-	1,021,431	0.71

(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)
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
2009	100,767	2,916,210	28,940	13.3
2010	101,497	2,897,584	28,548	12.1

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

**Ashtabula County, Ohio**

*Principal Employers*

*Current Year*

Employer (1)	Nature of Business (1)	2010		
		Number of Employees (1)	Rank	Percentage of Total Employment
Ashtabula County Medical Center	Hospital	1,000	1	2.0%
Ashtabula County Government	Government	993	2	2.0
Ashtabula Area City Schools	School	550	3	1.1
KraftMaid Cabinetry	Manufacturing of Cabinetry	530	4	1.1
Millennium Inorganic Chemicals, a Cristal Global Company	Manufacturing of Titanium Products	490	5	1.0
Kennametal, Inc.	Manufacturing of Metal Cutting Tools	377	6	0.8
General Aluminum	Manufacturing of Aluminum Castings	370	7	0.8
Premix	Manufacturing of Reinforced Plastics	335	8	0.7
Conneaut Area City Schools	School	317	9	0.6
Molded Fiber Glass	Manufacturing of Composites	300	10	0.6
Total		<u>5,262</u>		<u>10.8</u>
Total Employment within the County (2)		<u>48,800</u>		

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

(2) Ohio Department of Job & Family Services

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>General Government</b>											
<b>Legislative and Executive</b>											
Commissioners	8.00	8.00	8.50	9.50	8.50	7.50	8.00	13.00	12.00	10.00	10.00
Auditor	18.00	18.00	18.00	17.00	17.00	16.00	16.00	15.50	18.50	20.00	17.00
Treasurer	9.50	9.50	8.50	8.50	8.00	7.00	7.50	7.50	7.50	5.50	4.00
Prosecuting Attorney	20.75	22.75	21.50	20.25	20.25	13.00	20.25	22.25	23.50	23.50	22.00
Board of Elections	10.50	10.50	10.50	11.50	10.50	11.00	10.50	8.50	8.50	10.00	4.00
Recorder	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00	4.00
Buildings and Grounds	8.00	8.00	8.00	8.00	7.00	7.00	6.00	6.00	6.00	4.00	4.00
Data Processing	4.00	4.00	4.00	3.00	4.00	4.50	4.50	5.00	4.00	4.00	4.00
Risk Management	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00
Planning Commission	7.00	6.00	6.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00
<b>Judicial</b>											
Common Pleas										34.00	32.00
Eastern County Court										6.00	4.00
Western County Court										7.00	5.00
Probate Court	6.00	6.00	6.00	6.00	6.00	6.00	6.00	8.00	8.00	6.00	5.00
Juvenile Court	22.00	22.00	22.00	22.00	22.00	20.00	20.00	21.00	22.00	14.00	14.00
Clerk of Courts	16.00	16.00	15.00	16.00	15.00	14.00	14.00	17.00	17.00	15.00	14.00
Youth Detention Center	20.50	20.50	18.00	17.00	16.50	16.00	16.00	16.00	17.00	21.00	21.87
Law Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Public Safety</b>											
Sheriff	85.00	80.00	75.00	85.00	85.50	85.50	88.50	87.00	88.00	81.50	58.00
Probation	1.00	2.00	2.00	2.00	2.00	2.00	3.00	4.00	4.00	4.00	3.00
Emergency Management Agency	4.00	4.00	4.50	4.00	3.00	4.00	4.00	4.00	3.00	3.00	3.00
Coroner	4.50	4.50	3.50	3.50	3.50	3.50	4.00	4.50	4.50	4.00	2.00
<b>Public Works</b>											
Engineer	67.25	68.00	67.75	65.25	58.75	60.50	60.75	64.50	63.50	55.00	46.00
Building Department	9.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	4.00	4.00
Environmental Services	11.00	13.00	13.25	13.50	14.75	12.00	13.50	13.00	13.00	18.00	20.00
Recycling	2.00	2.00	2.00	4.00	4.00	4.00	3.50	3.00	3.00	3.00	3.00
<b>Health</b>											
MRDD	157.00	162.00	170.00	171.00	162.00	166.00	150.00	166.00	168.00	165.00	143.00
Alcohol, Drug Abuse and Mental Health	4.00	4.00	4.00	4.00	4.00	4.00	4.00	7.00	7.50	7.00	7.00
<b>Human Services</b>											
Nursing Home	n/a	242.50	249.50	220.00	200.50	171.50	179.50	193.00	205.00	181.00	176.00
Jobs and Family Services	141.00	146.50	141.50	141.25	140.75	140.00	139.00	137.50	135.00	122.00	113.00
Children's Services	79.50	84.00	83.00	86.50	67.00	71.50	78.00	79.00	79.50	72.00	64.00
Child Support Enforcement Agency	26.00	27.00	24.00	27.00	26.00	29.00	30.00	29.00	29.00	27.00	26.00
Veteran Services	6.50	6.50	8.00	7.50	6.50	6.50	7.50	7.50	7.50	6.00	4.00
<b>Total</b>	<b>755.00</b>	<b>1,010.25</b>	<b>1,007.00</b>	<b>989.25</b>	<b>929.00</b>	<b>899.00</b>	<b>911.00</b>	<b>955.75</b>	<b>971.50</b>	<b>942.50</b>	<b>841.87</b>

**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

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

	2006	2007	2008	2009	2010
<b>General Government</b>					
<b>Legislative and Executive</b>					
Commissioners					
Number of resolutions	746	662	629	644	526
Auditor					
Number of real estate transfers	5,168	4,571	4,064	3,627	4,528
Number of parcels	81,270	81,634	81,737	81,751	81,792
Number of checks issued	56,602	52,463	37,856	37,694	32,144
Number of direct deposits / EFTs	n/a	4,589	16,661	21,944	24,172
Treasurer					
Number of parcels collected	65,821	66,131	65,298	68,600	68,600
Return on portfolio	\$ 2,636,023	\$ 2,842,752	\$ 1,399,780	\$ 340,793	\$ 182,853
Average Interest Rate	4.74%	4.75%	2.05%	0.73%	0.73%
Board of Elections					
Number of registered voters	62,265	60,432	64,209	64,674	65,801
Number of voters last general election	35,197	19,416	45,817	28,153	30,902
Percentage of register voters that voted	57%	32%	71%	44%	47%
Recorder					
Number of deeds recorded	6,008	5,254	4,602	4,146	5,214
Number of mortgages recorded	13,828	11,079	8,747	7,377	9,354
Number of leases recorded	1,570	723	2,447	345	589
Number of liens recorded	667	728	653	525	681
Miscellaneous documents recorded	309	320	305	272	317
<b>Judicial</b>					
Common Pleas Courts					
Number of civil cases filed	n/a	1,554	1,633	1,386	1,386
Number of criminal cases filed	n/a	470	511	458	458
Number of domestic cases filed	n/a	521	489	517	517
Eastern County Court					
Number of civil cases filed	n/a	734	755	709	709
Number of criminal cases filed	n/a	715	766	693	693
Number of traffic cases	n/a	3,429	3,497	2,602	2,602
Western County Court					
Number of civil cases filed	n/a	888	1,012	840	840
Number of criminal cases filed	n/a	1,358	1,217	1,105	1,105
Number of traffic cases	n/a	3,672	3,370	2,906	2,906

(Continued)

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

	2006	2007	2008	2009	2010
<b>Public Works</b>					
Engineer					
Miles of roads resurfaced					
Hot Mix	6.40	5.35	1.65	3.42	9.71
Cold Mix	14.89	14.25	11.80	12.60	13.40
Chip and Seal	41.97	35.84	31.08	28.18	25.55
Number of bridges and culverts replaced/improved	9	17	21	20	26
Number of signs and markers erected	1,338	1,453	788	1,097	959
<b>Health</b>					
MRDD					
Number of students enrolled					
Early intervention program	55	66	64	89	90
Preschool	16	16	12	18	16
School age	74	73	72	69	73
Dog and Kennel					
Dog Licenses Issued	11,426	11,336	11,392	11,293	10,859
Number of Kennels	71	68	63	63	87
<b>Public Safety</b>					
Sheriff					
Jail Operation					
Average daily jail census	n/a	108	95	81	85
Prisoners booked	n/a	2,207	2,107	1,792	1,873
Prisoners released	n/a	2,218	2,142	198	1,891
Enforcement					
Number of incidents reported	n/a	20,227	23,347	18,865	19,345
Number of citations issued	n/a	2,212	3,669	1,862	2,063
Number of papers served	n/a	6,110	2,245	4,702	4,532
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	1,247	1,406
Number of commercial permits issued	606	660	596	651	663
Number of inspections performed	6,476	5,701	5,004	4,463	4,782

(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 Four Years (1)*

	2007	2008	2009	2010
<b>General Government</b>				
<b>Legislative and Executive</b>				
Commissioners				
Administrative office space (sq. ft.)	14,074	14,074	14,074	14,074
Auditor				
Administrative office space	2,645	2,645	2,645	2,645
Treasurer				
Administrative office space	1,258	1,258	1,258	1,258
Prosecuting Attorney				
Administrative office space	4,639	4,639	4,639	4,639
Board of Elections				
Administrative office space	1,645	1,645	1,645	1,645
Voting Machines	140	140	140	140
Recorder				
Administrative office space	1,818	1,818	1,818	1,818
Buildings and Grounds				
Administrative office space	1,397	1,397	1,397	1,397
Data Processing				
Administrative office space	1,801	1,801	1,801	1,801
Office Services				
Administrative office space	1,973	1,973	n/a	n/a
<b>Judicial</b>				
Common Pleas Court				
Number of court rooms	3	3	3	3
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	1	1	1	1
Clerk of Courts				
Administrative office space	3,042	3,042	3,042	3,042
Law Library				
Administrative office space	1,294	1,294	1,294	1,294
<b>Public Safety</b>				
Sheriff				
Jail capacity	112	112	112	112
Number of patrol vehicles	51	56	56	44
Probation				
Number of vehicles	1	1	1	1

(Continued)

**Ashtabula County, Ohio**  
*Capital Asset Statistics by Function/Activity*  
*Last Four Years (1)*

	2007	2008	2009	2010
Emergency Management Agency				
Number of emergency response vehicles	4	3	3	3
Coroner				
Number of emergency response vehicles	2	2	2	2
<b>Public Works</b>				
Engineer				
Centerline miles of roads	347.76	347.01	345.97	347.40
Number of bridges	415	415	415	415
Number of culverts	520	527	527	527
Number of vehicles	26	29	29	51
<b>Health</b>				
MRDD				
Number of facilities	1	1	1	1
Number of buses	21	22	22	23
Mental Health				
Number of facilities	0	0	0	0
<b>Human Services</b>				
Jobs and Family Services				
Administrative office space	25,870	25,870	25,870	25,870
Number of vehicles	13	14	14	14
Children's Services				
Administrative office space	23,814	23,814	23,814	23,814
Number of vehicles	10	10	10	9
Veteran Services				
Number of vehicles	3	3	3	1
Community and Economic Development				
Number of related infrastructure projects	5	7	11	7

(1) Information prior to 2007 is not available.

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



# Dave Yost • Auditor of State

## ASHTABULA COUNTY 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, 2011