



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, 2011

| Federal Grantor / Pass Through Grantor / Program Title | Project / Grant Number | CFDA Number | Receipts | Non-Cash Receipts | Disbursements | Non-Cash Disbursements |
|--|-----------------------------------|------------------------|----------------------------|------------------------------|----------------------------|-----------------------------------|
| U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES | | | | | | |
| <i>Passed Through Ohio Department of Jobs & Family Services and the Ohio Department of Developmental Disabilities</i> | | | | | | |
| Medical Assistance Programs: | | | | | | |
| ARRA Targeted Case Management (TCM) - Title XIX | | 93.778 | \$ 6,314 | | \$ 6,314 | |
| ARRA Level One Adult Day-Hab | | | 18,061 | | 18,061 | |
| Subtotal Medical Assistance Program | | | <u>24,375</u> | | <u>24,375</u> | |
| Social Services Block Grant - Title XX | MR-04 (10-11) | 93.667 | 54,256 | | 54,256 | |
| | MR-04 (11-12) | | 24,233 | | 24,233 | |
| Subtotal Social Services Block Grant - Title XX | | | <u>78,489</u> | | <u>78,489</u> | |
| Subtotal - Ohio Department of Developmental Disabilities | | | <u>102,864</u> | | <u>102,864</u> | |
| <i>Passed Through Ohio Department of Jobs & Family Services and the Ohio Department of Mental Health:</i> | | | | | | |
| Medical Assistance Program | | | | | | |
| Title XIX | FY 11 | 93.778 | 3,090,615 | | 3,111,205 | |
| | FY 12 | | 767,706 | | 977,672 | |
| ARRA - Title XIX | FY 11 | | 264,465 | | 307,909 | |
| | FY 12 | | - | | 471,811 | |
| Subtotal - Title XIX | | | <u>4,122,786</u> | | <u>4,868,597</u> | |
| State Children's Insurance Program | FY 11 | 93.767 | 239,194 | | 234,525 | |
| | FY 12 | | 60,533 | | 221,332 | |
| Subtotal - State Children's Insurance Program | | | <u>299,727</u> | | <u>455,857</u> | |
| Social Services Block Grant - Title XX | FY 11 | 93.667 | 37,257 | | 57,882 | |
| | FY 12 | | 43,077 | | 10,429 | |
| Subtotal Social Services Block Grant - Title XX | | | <u>80,334</u> | | <u>68,311</u> | |
| Community Mental Health Block Grant | FY 11 | 93.958 | 31,842 | | 164,229 | |
| | FY 12 | | 38,400 | | 33,406 | |
| Subtotal Community Mental Health Grant | | | <u>70,242</u> | | <u>197,635</u> | |
| SIG Prevention | FY 11 | 93.556 | - | | 50,322 | |
| | FY 12 | | 50,322 | | - | |
| Subtotal SIG Prevention | | | <u>50,322</u> | | <u>50,322</u> | |
| Subtotal - Ohio Department of Mental Health | | | <u>4,623,411</u> | | <u>5,640,722</u> | |
| <i>Passed Through Ohio Department of Jobs & Family Services and the Ohio Department of Alcohol & Drug Addiction Services</i> | | | | | | |
| Medical Assistance Program | | | | | | |
| Title XIX | FY 11 | 93.778 | 558,182 | | 561,384 | |
| | FY 12 | | 197,989 | | 187,451 | |
| ARRA - Title XIX | FY 11 | | 51,890 | | 56,234 | |
| | FY 12 | | - | | 84,378 | |
| Subtotal - Title XIX | | | <u>808,061</u> | | <u>889,447</u> | |
| State Children's Insurance Program | FY 11 | 93.767 | 14,178 | | 14,225 | |
| | FY 12 | | 15,052 | | 33,644 | |
| Subtotal - State Children's Insurance Program | | | <u>29,230</u> | | <u>47,869</u> | |
| Prevention and Treatment of Substance Abuse: | | 93.959 | | | | |
| ADA Women's set aside | 04-1012-Women-8-9028 | | 141,581 | | 141,581 | |
| ADA Women's set aside | 04-1012-Women-9-9028 | | 154,543 | | 163,924 | |
| Federal per capita | FY 11 | | 109,351 | | 177,891 | |
| Federal per capita | FY 12 | | 146,131 | | 164,432 | |
| Subtotal - Prevention and Treatment of Substance Abuse | | | <u>551,606</u> | | <u>647,828</u> | |
| Subtotal - Ohio Department of Alcohol and Drug Addiction | | | <u>\$ 1,388,897</u> | | <u>\$ 1,585,144</u> | |

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

ASHTABULA COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011

| Federal Grantor / Pass Through Grantor / Program Title | Project / Grant Number | CFDA Number | Receipts | Non-Cash Receipts | Disbursements | Non-Cash Disbursements |
|---|-----------------------------------|------------------------|---------------------|------------------------------|----------------------|-----------------------------------|
| U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES | | | | | | |
| <i>Passed Through Ohio Department of Jobs & Family Services</i> | | | | | | |
| Child Welfare Services | G-1011-11-5008 | 93.645 | \$ 79,093 | | \$ 79,093 | |
| Temporary Assistance for Needy Families | JFS FTF 10 | 93.558 | (609,872) | | (9,849) | |
| | JFS FTF 11 | | 2,391,520 | | 1,798,495 | |
| | JFS FTF 12 | | 525,000 | | 323,474 | |
| Subtotal - Temporary Assistance for Needy Families | | | 2,306,648 | | 2,112,120 | |
| Title IV E Foster Care | G-1011-11-5008 | 93.658 | 1,864,192 | | 1,864,192 | |
| Child Abuse Prevention | G-1011-11-5008 | 93.669 | 2,000 | | 2,000 | |
| Promoting Safe and Stable Families | G-1011-11-5008 | 93.556 | 76,406 | | 76,406 | |
| Chafee Foster Care Independence Program | G-1011-11-5008 | 93.674 | 26,636 | | 26,636 | |
| SCHIP | FSH 11 | 93.767 | 267 | | 2,674 | |
| <i>Child Care Cluster</i> | | | | | | |
| Child Care and Development Block Grant | FCD 10 | 93.575 | 1,182 | | - | |
| | FCD 11 | | 30,053 | | 4,310 | |
| | FCD 12 | | 25,000 | | 42,085 | |
| Child Care Mandatory and Matching Funds | FCM 10 | 93.596 | 8,086 | | 2,513 | |
| | FCM 11 | | 28,363 | | 66,961 | |
| | FCM 12 | | 44,159 | | - | |
| Subtotal - Child Care Cluster | | | 136,843 | | 115,869 | |
| Child Support Enforcement | FSC 09 | 93.563 | 28,998 | | - | |
| | FCS 10 | | (657,764) | | - | |
| | FSC 11 | | 1,436,251 | | 978,760 | |
| | FCS 12 | | 99,000 | | 279,622 | |
| ARRA Child Support Enforcement | FCS 10S | | 328,747 | | - | |
| Subtotal - Child Support Enforcement | | | 1,235,232 | | 1,258,382 | |
| Medicaid - Title XIX | FMT 10 | 93.778 | (140,661) | | (150,334) | |
| | FMT 11 | | 1,365,002 | | 1,431,077 | |
| | FMT 12 | | 252,500 | | 427,868 | |
| Subtotal - Medicaid - Title XIX | | | 1,476,841 | | 1,708,611 | |
| <i>Supplemental Food Assistance Program Cluster</i> | | | | | | |
| Administrative Matching Grants | FFB 10 | 10.561 | 121,618 | | 8,771 | |
| Supplemental Food Assistance Program | FFB 11 | | 371,498 | | 423,855 | |
| | FFB 12 | | 87,500 | | 171,294 | |
| | FFS 10 | | 7,592 | | - | |
| Subtotal - Supplemental Food Assistance Cluster | | | 598,850 | | 614,260 | |
| Social Services Block Grant - Title XX | FSS 10 | 93.667 | (131,046) | | - | |
| | FSS 11 | | 183,755 | | 251,105 | |
| | FSS 12 | | 10,000 | | 30,819 | |
| Subtotal - Social Services Block Grant - Title XX | | | 62,709 | | 281,924 | |
| Subtotal - Ohio Department of Jobs and Family Services | | | 7,865,717 | | 8,142,167 | |
| <i>Passed Through the Ohio Department of Aging; passed through District XI Area Agency on Aging; Aging Cluster:</i> | | | | | | |
| Special Programs for the Aging - Title III - B | FY 07 | 93.044 | 30,537 | | 30,537 | |
| <i>Passed Through the Ohio Secretary of State</i> | | | | | | |
| Voting Access for Individuals with Disabilities | | 93.617 | 4,090 | | 4,090 | |
| Total U.S. Department of Health & Human Services | | | 14,015,516 | | 15,505,524 | |
| U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT | | | | | | |
| <i>Direct Funding:</i> | | | | | | |
| Shelter Care Plus (SPC) Program | OH16C30-7014 FY 11 | 14.238 | 143,334 | | 143,329 | |
| | OH16C30-7014 FY 12 | | 158,106 | | 158,101 | |
| | | | 301,440 | | 301,430 | |
| <i>Passed Through Ohio Department of Development - Office of Local Governmental Services:</i> | | | | | | |
| Community Development Block Grant - Small Cities | B-F-08-1AD-1 | 14.228 | | | 4,557 | |
| | B-F-09-1AD-1 | | 68550 | | 108547 | |
| | B-F-10-1AD-1 | | 354,413 | | 300,995 | |
| CDBG - Downtown Revitalization Program: | B-T-11-1AD-1 | | 6,000 | | 3,876 | |
| CDBG - Community Housing Improvement: | B-C-07-004-1 | | | | | |
| | B-C-09-1AD-1 | | 61,078 | | 38,956 | |
| CDBG - Community Housing Improvement ARRA: | B-R-09-1AD-1 | 14.255 | 250,000 | | 251,900 | |
| Subtotal - CDBG Small Cities | | | 740,041 | | 708,831 | |
| Community Development Neighborhood Stabilization Program | B-Z-08-1AD-1 | 14.228 | 418,645 | | 380,385 | |
| Community Housing Improvement Program | B-C-09-1AD-2 | 14.239 | 273,900 | | 311,853 | |
| Total U.S. Department of Housing & Urban Development | | | \$ 1,734,026 | | \$ 1,702,499 | |

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

ASHTABULA COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011

| Federal Grantor / Pass Through Grantor / Program Title | Project / Grant Number | CFDA Number | Receipts | Non-Cash Receipts | Disbursements | Non-Cash Disbursements |
|--|---------------------------|----------------|------------------|----------------------|------------------|---------------------------|
| <u>U.S. DEPARTMENT OF AGRICULTURE</u> | | | | | | |
| <i>Passed Through the Ohio Department of Education.</i> | | | | | | |
| <i>Nutrition Cluster:</i> | | | | | | |
| School Breakfast Program | n/a | 10.553 | \$ 64,032 | | \$ 64,032 | |
| National School Lunch Program | n/a | 10.555 | 251,684 | 7,895 | 251,684 | 7,895 |
| Subtotal - Nutrition Cluster | | | 315,716 | 7,895 | 315,716 | 7,895 |
| Total U.S. Department of Agriculture | | | 315,716 | 7,895 | 315,716 | 7,895 |
| <u>U.S. DEPARTMENT OF LABOR:</u> | | | | | | |
| <i>Passed Through Workforce Investment Act -- Area 15 Geauga, Ashtabula, Portage Partnership Inc (GAPP Inc):</i> | | | | | | |
| <i>Workforce Investment Act Cluster:</i> | | | | | | |
| Workforce Investment Act -- Adult Programs | FY 2010 | 17.258 | 34,596 | | 34,596 | |
| | PY 2010 | | 26,427 | | 26,427 | |
| | FY 2011 | | 261,250 | | 261,250 | |
| ARRA Workforce Investment Act -- Adult Programs | FY 2010 | | 5,574 | | 5,574 | |
| Subtotal - Adult Programs | | | 327,847 | | 327,847 | |
| Workforce Investment Act -- Youth Activities | PY 2009 | 17.259 | 100,546 | | 100,546 | |
| | PY 2010 | | 214,147 | | 214,147 | |
| Subtotal - Youth Activities | | | 314,693 | | 314,693 | |
| Workforce Investment Act -- Dislocated Workers | PY 2011 | 17.260 | 64,224 | | 64,224 | |
| | FY 2011 | | 268,478 | | 268,478 | |
| ARRA Workforce Investment Act -- Dislocated Workers | FY 2010 | | 140,763 | | 140,763 | |
| Subtotal - Dislocated Workers | | | 473,465 | | 473,465 | |
| Total -- WIA Cluster | | | 1,116,005 | | 1,116,005 | |
| Total U.S. Department of Labor | | | 1,116,005 | | 1,116,005 | |
| <u>U.S. DEPARTMENT OF TRANSPORTATION:</u> | | | | | | |
| <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 | 835,998 | | 835,998 | |
| Capitalized Maintenance | | | - | | - | |
| ARRA Capitalized Maintenance | | | - | | - | |
| | | | 835,998 | | 835,998 | |
| <i>Highway Planning and Construction Cluster:</i> | | | | | | |
| <i>Passed Through the Ohio Department of Transportation</i> | | | | | | |
| Section 205 | PID 18518 | 20.205 | 298,110 | | 298,110 | |
| Section 205 ARRA | | | - | | - | |
| | | | 298,110 | | 298,110 | |
| Total U. S. Department of Transportation | | | 1,134,108 | | 1,134,108 | |

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

ASHTABULA COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011

| Federal Grantor / Pass Through Grantor / Program Title | Project / Grant Number | CFDA Number | Receipts | Non-Cash Receipts | Disbursements | Non-Cash Disbursements |
|---|--------------------------------------|------------------------|---------------------|------------------------------|----------------------|-----------------------------------|
| <u>U.S. DEPARTMENT OF HOMELAND SECURITY</u> | | | | | | |
| <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 | \$ 557 | | \$ 557 | |
| | 2009-SST9-0089 | | 78,279 | | 78,279 | |
| | 2010-SST0-0012 | | 69,141 | | 69,141 | |
| Sub Total Homeland Security Program | | | 147,977 | | 147,977 | |
| Emergency Management Performance Grant | 2010-EP-E9-0061 | 97.042 | 67,496 | | 67,496 | |
| | 2011-EP-00003-S01 | | 86,097 | | 86,097 | |
| Sub Total EMA Performance Grant | | | 153,593 | | 153,593 | |
| Total U.S. Department of Homeland Security | | | 301,570 | | 301,570 | |
| <u>U.S. DEPARTMENT OF EDUCATION</u> | | | | | | |
| <i>Passed through the Ohio Department of Health</i> | | | | | | |
| Help Me Grow (Part C) | n/a | 84.181A | 282,406 | | 282,406 | |
| Recovery to Work | FY 11 | 84.126 | 7,753 | | 7,926 | |
| | FY 12 | | 4,086 | | 18,152 | |
| Subtotal - Recovery to Work | | | 11,839 | | 26,078 | |
| <i>Passed through the Ohio Department of Education: Special Education Cluster:</i> | | | | | | |
| Special Education Grants to States Part-B IDEA | 0692296B-SF-11P 0692296B-SF-12P | 84.027 | 51,544 16,249 | | 51,544 16,249 | |
| Subtotal - IDEA B | | | 67,793 | | 67,793 | |
| Special Education - Early Childhood Grant IDEA | 069229-PG-S1-11P 069229-PG-S1-12P | 84.173 | 6,917 4,759 | | 6,917 4,759 | |
| Subtotal - Special Education, Early Childhood Grant | | | 11,676 | | 11,676 | |
| Total U.S. Department of Education | | | 373,714 | | 387,953 | |
| <u>U.S. DEPARTMENT OF JUSTICE:</u> | | | | | | |
| <i>Passed Through the Ohio Attorney General's Crime Victims Assistance Office:</i> | | | | | | |
| Crime Victims Assistance Program (VOCA) | 2010-VAGENE-015 2011-VAGENE-015 | 16.575 | 41,078 8,936 | | 41,078 8,936 | |
| Subtotal - Crime Victims Assistance Program | | | 50,014 | | 50,014 | |
| <i>Passed Through the Office of Criminal Justice Services:</i> | | | | | | |
| Violence Against Women Formula Grant | 09-WF-VA5-8224 | 16.588 | 22,639 | | 22,639 | |
| Public Safety Partnership and Community Policing | 2011UMWX0144 | 16.710 | 25,236 | | 25,236 | |
| Total U.S. Department of Justice | | | 97,889 | | 97,889 | |
| Totals | | | \$19,088,544 | \$ 7,895 | \$ 20,561,264 | \$ 7,895 |

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, 2011**

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, 2011 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 2011 is as follows:

| | |
|---|----------------|
| Beginning loans receivable balance as of January 1, 2011 | \$2,127,026 |
| Loans made | 493,141 |
| Loan principal repaid | <u>250,404</u> |
| Ending loans receivable balance as of December 31, 2011 | \$2,369,763 |
| | |
| Cash balance on hand in the revolving loan fund as of December 31, 2011 | \$270,063 |
| Administrative costs expended during 2011 | 17,815 |

**FINANCIAL CONDITION
ASHTABULA COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2011**

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 \$91,811 as of December 31, 2011.

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.



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
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, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 12, 2012, wherein we noted the County adopted Governmental Accounting Standards Board Statement No. 54 (GASB 54). 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 July 12, 2012.

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

July 12, 2012



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
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 could directly and materially affect each of the Ashtabula County's major federal programs for the year ended December 31, 2011. 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 opine on the County's compliance based on our audit.

Our compliance audit followed 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*. These 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 these 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 these requirements.

In our opinion, the Ashtabula County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2011.

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

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State

July 12, 2012

**FINANCIAL CONDITION
ASHTABULA COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133
DECEMBER 31, 2011**

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 Prevention and Treatment of Substance Abuse ODOT Section 18 Operating Grant WIA | CFDA Number 93.778 93.959 20.509 17.258;17.259;17260 |
| <i>(d)(1)(viii)</i> | Dollar Threshold: Type A/B Programs | Type A: > \$ 626,507 Type B: all others |
| <i>(d)(1)(ix)</i> | Low Risk Auditee? | Yes |

**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, 2011



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, 2011

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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

July 12, 2012

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, 2011. 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, 2011. 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 described in Note 11 to the Basic Financial Statements. The Ashtabula County Port Authority, Convention Facilities Authority, Ashtabula County Metro Park and the Ashtabula County District Library are related organizations whose relationships to the County are described in Note 21 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 22 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 two companies: the Norfolk and Southern and the CSX.

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 covered bridges, most of which were built in the second half of the 19th Century. 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 County Medical Center, Ashtabula County Government, Ashtabula Area City School Board of Education, University Hospitals – Geneva and Conneaut Medical Centers, KraftMaid Cabinetry, Millennium Inorganic Chemicals a Cristal Global company, Kennametal, Inc., General Aluminum, Inc., Conneaut Area City Schools and MFG – Molded Fiber Glass Companies. The number of employees in this group is approximately 6,000.

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. The Census Bureau report for 2011 shows the County's estimated population at 101,345. Per the Ohio Department of Development the labor force was 47,500 in 2011 with an average unemployment rate of 10.6 percent. The unemployment rate for 2010 was 12.6 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 for less expensive vacations. The County has many things to offer tourists including great fishing and camping, 17 covered Bridges, 20 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 the most recent figures from the Ashtabula County Convention and Visitors Bureau, tourism generates \$337.9 million in sales for Ashtabula County businesses. Payroll is about \$73 million with 4,413 employees. Taxes collected are \$45.2 million.

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 17 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 boasts of 750,000 square feet of indoor facilities. One building houses volley ball courts, basketball courts, tennis courts or futsal courts. On the other side of the 215,000 square foot building is a large synthetic turf field that will accommodate soccer, lacrosse, football baseball, softball, field hockey and rugby. There is a 240,000 square foot track and field building. The aquatics/performance training/medical center is another 293,000 square foot building that is mostly complete. The aquatics center contains a 50-meter Olympic size pool and five other smaller pools for public use and physical therapy. 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.

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 completed three elementary schools on the Wade Ave campus and opened them for the 2011-2012 school- year. The final two buildings will be opened in 2012. There will be five grade-level campus style elementary schools that house grades K-6.

The City of Conneaut's \$1.16 million industrial park is set to be completed in early 2012. The 59 acres are to receive utilities and road.

Aloterra Energy, LLC set up a farm to grow Miscanthus Giganteous grass for biomass fuel production. The grass is low maintenance and considered to have great potential in the Northeast area of Ohio. It would be harvested to produce an alternative fuel source. The company is recruiting other farmers to grow the grass with a goal of having thousands of acres in production in the next several years.

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
Ashtabula County Auditor

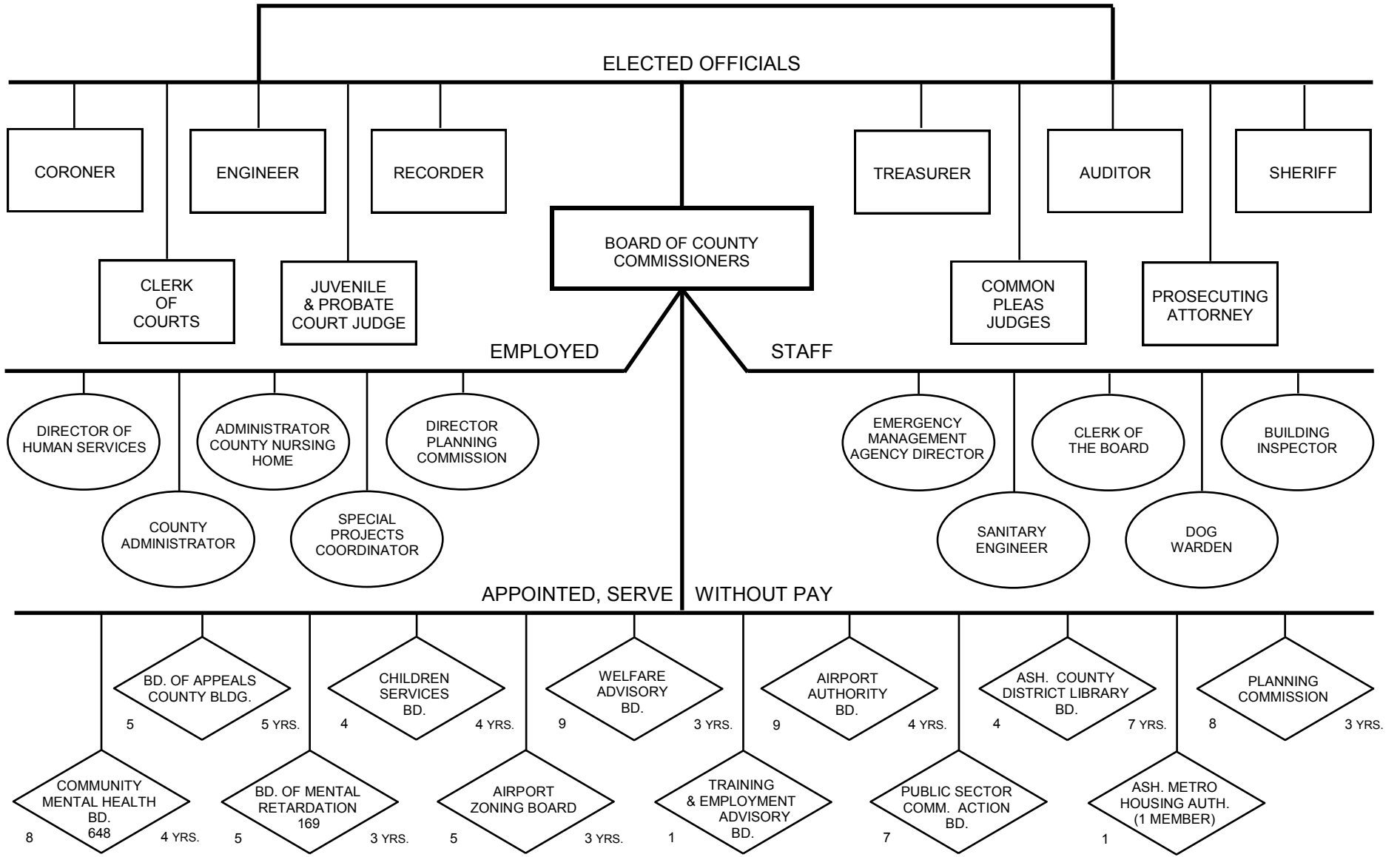
Ashtabula County Elected Officials 2011

| | |
|------------------------------|---|
| County Commissioners | Peggy A. Carlo Daniel R. Claypool Joseph A. Moroski |
| 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, 2011, 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.

As disclosed in Note 3, during 2011, the County adopted provisions of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Type Definitions*.

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, 2011, 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 July 12, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provide additional analysis and are not a required part of the basic financial statements. The federal awards expenditure schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules and the federal awards expenditure schedule are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The financial section's combining statements, individual fund statements and schedules were subject to the auditing procedures we and the other auditors applied to the basic financial statements. We and the other auditors also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. The federal awards expenditure schedule was subject to the auditing procedures we applied to the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



Dave Yost
Auditor of State

July 12, 2012

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

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, 2011. 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 2011 are as follows:

- The assets of the County exceeded its liabilities at December 31, 2011 by \$190,655,196. Of this amount, \$14,490,891 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net assets are \$8,109,690. The County's total net assets increased by \$4,748,674.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$39,802,595, an increase of \$1,587,616 from the prior year. Of this amount, \$4,793,147 is available for spending (unassigned fund balance) on behalf of its citizens.
- At the end of the current year, fund balance for the General Fund was \$5,707,866 which represents a 26 percent increase from the prior year and represents 32 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.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

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.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2011 compared to 2010:

(Table 1)
Net Assets

| | Governmental Activities | | Business-Type Activities | | Total | |
|-------------------------------|-------------------------|-----------------------|--------------------------|---------------------|-----------------------|-----------------------|
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| Assets | | | | | | |
| Current and Other Assets | \$ 69,067,959 | \$ 67,116,191 | \$ 7,527,168 | \$ 8,067,632 | \$ 76,595,127 | \$ 75,183,823 |
| Capital Assets, net | 142,326,782 | 141,389,025 | 42,975,824 | 43,469,019 | 185,302,606 | 184,858,044 |
| <i>Total Assets</i> | <u>211,394,741</u> | <u>208,505,216</u> | <u>50,502,992</u> | <u>51,536,651</u> | <u>261,897,733</u> | <u>260,041,867</u> |
| Liabilities | | | | | | |
| Current and other liabilities | 21,107,685 | 21,587,513 | 734,795 | 1,280,414 | 21,842,480 | 22,867,927 |
| Long-Term Liabilities: | | | | | | |
| Due within one year | 1,387,522 | 1,562,025 | 8,059,417 | 8,300,050 | 9,446,939 | 9,862,075 |
| Due in more than one year | 8,374,476 | 8,646,497 | 31,578,642 | 32,758,846 | 39,953,118 | 41,405,343 |
| <i>Total Liabilities</i> | <u>30,869,683</u> | <u>31,796,035</u> | <u>40,372,854</u> | <u>42,339,310</u> | <u>71,242,537</u> | <u>74,135,345</u> |
| Net Assets | | | | | | |
| Invested in Capital | | | | | | |
| Assets Net of Debt | 135,710,695 | 134,226,345 | 3,404,685 | 2,467,945 | 139,115,380 | 136,694,290 |
| Restricted: | | | | | | |
| Capital Projects | 2,390,290 | 3,694,675 | 344,252 | - | 2,734,542 | 3,694,675 |
| Debt Service | 253,459 | 505,297 | - | - | 253,459 | 505,297 |
| Other purposes | 34,060,924 | 32,282,249 | - | 163,472 | 34,060,924 | 32,445,721 |
| Unrestricted | 8,109,690 | 6,000,615 | 6,381,201 | 6,565,924 | 14,490,891 | 12,566,539 |
| <i>Total Net Assets</i> | <u>\$ 180,525,058</u> | <u>\$ 176,709,181</u> | <u>\$ 10,130,138</u> | <u>\$ 9,197,341</u> | <u>\$ 190,655,196</u> | <u>\$ 185,906,522</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 \$190,655,196 (\$180,525,058 in governmental activities and \$10,130,138 in business-type activities) as of December 31, 2011. This is an increase from the previous year of \$4,748,674 indicating an incline of the County's financial position in 2011. 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 (73 percent) represents capital assets (e.g. land, buildings, improvements other than buildings, equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

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An additional portion of the County's net assets (8 percent) consists of unrestricted net assets, \$14,490,891, 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 2011 and 2010 for both the governmental activities and the business-type activities.

(Table 2)
Changes in Net Assets

| | Governmental Activities | | Business-Type Activities | | Total | |
|--|-------------------------|---------------------|--------------------------|---------------------|---------------------|---------------------|
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| Revenues | | | | | | |
| <i>Program Revenues:</i> | | | | | | |
| Charges for Services | \$ 12,677,906 | \$ 13,867,686 | \$ 5,893,792 | \$ 5,872,451 | \$ 18,571,698 | \$ 19,740,137 |
| Operating Grants | 43,426,725 | 48,373,449 | 489,278 | 304,000 | 43,916,003 | 48,677,449 |
| Capital Grants | 1,719,767 | 2,186,974 | 250,372 | 2,416,303 | 1,970,139 | 4,603,277 |
| <i>General Revenues:</i> | | | | | | |
| Property and Local Taxes | 23,847,775 | 23,148,453 | 350,430 | 288,450 | 24,198,205 | 23,436,903 |
| Intergovernmental | 8,026,979 | 9,155,651 | - | - | 8,026,979 | 9,155,651 |
| Interest | 516,914 | 449,604 | 580 | 309,472 | 517,494 | 759,076 |
| Miscellaneous | 1,620,434 | 609,404 | 140,330 | 876,444 | 1,760,764 | 1,485,848 |
| Total Revenues | 91,836,500 | 97,791,221 | 7,124,782 | 10,067,120 | 98,961,282 | 107,858,341 |
| Program Expenses: | | | | | | |
| Governmental Activities: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 9,414,588 | 10,988,073 | - | - | 9,414,588 | 10,988,073 |
| Judicial | 4,713,319 | 4,605,306 | - | - | 4,713,319 | 4,605,306 |
| Public Safety | 8,303,651 | 8,040,602 | - | - | 8,303,651 | 8,040,602 |
| Public Works | 7,212,773 | 8,355,616 | - | - | 7,212,773 | 8,355,616 |
| Health | 25,481,843 | 29,031,309 | - | - | 25,481,843 | 29,031,309 |
| Human Services | 31,080,444 | 33,562,429 | - | - | 31,080,444 | 33,562,429 |
| Conservation and Recreation | 235,974 | 94,589 | - | - | 235,974 | 94,589 |
| Debt Service: | | | | | | |
| Interest and Fiscal Charges | 327,197 | 189,559 | - | - | 327,197 | 189,559 |
| Sewer and Water District | - | - | 5,406,586 | 6,380,009 | 5,406,586 | 6,380,009 |
| Geneva State Lodge | - | - | 2,036,233 | 2,585,356 | 2,036,233 | 2,585,356 |
| Total Expenses | 86,769,789 | 94,867,483 | 7,442,819 | 8,965,365 | 94,212,608 | 103,832,848 |
| Increase (Decrease) in Net Assets before Transfers | 5,066,711 | 2,923,738 | (318,037) | 1,101,755 | 4,748,674 | 4,025,493 |
| Transfers | (1,250,834) | (1,026,533) | 1,250,834 | 1,026,533 | - | - |
| Change in Net Assets | \$ 3,815,877 | \$ 1,897,205 | \$ 932,797 | \$ 2,128,288 | \$ 4,748,674 | \$ 4,025,493 |

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Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

Governmental Activities

Operating grants were the largest program revenue, accounting for \$43,426,725 or 47 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 \$12,677,906 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 \$23,847,775 of the \$91,836,500 total revenues for governmental activities, or 26 percent of total revenues, and includes both property and sales taxes.

The human services program accounted for \$31,080,444 of the \$86,769,789 total expenses for governmental activities, or 36 percent of total expenses. The next largest program was health, accounting for \$25,481,843 and representing 29 percent of total governmental expenses.

Charges for services and grants of \$56,104,631 (61 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 (65 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 \$5,893,792, accounting for 83 percent of the total business-type revenues. The sewer district net assets increased \$658,739 while water district net assets increased \$179,313. 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 increased \$92,355. 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, 2011, the County's governmental funds reported a combined ending fund balance of \$39,802,595, an increase of 4 percent from the prior year balance. Approximately 12 percent of this total (\$4,793,147) constitutes unassigned fund balance, which is available to be spent in future periods. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not

Ashtabula County, Ohio
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For the Year Ended December 31, 2011
Unaudited

available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior year or a variety of other restricted purposes.

The General Fund is the primary operating fund of the County. At the end of 2011, unassigned fund balance was \$4,793,147, while total fund balance was \$5,707,866. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 26 percent of total General Fund expenditures, while total fund balance represents 32 percent of that same amount. The fund balance of the County's General Fund increased \$1,186,350 during 2011.

The Motor Vehicle and Gas Tax fund had a restricted fund balance of \$3,810,944 and a total fund balance of \$3,897,949 at the end of 2011. The fund balance decreased by \$174,670 during 2011 due primarily to the timing difference of cash expenditures compared to receipts.

The Public Assistance fund had a restricted and total fund balance of \$618,065 at the end of 2011. The fund balance decreased by \$654,319 during 2011. This decrease is a result of decreased State and Federal funding recognized in 2011.

The Children Services Board fund had a restricted and total fund balance of \$2,539,826 at the end of 2011. The fund balance decreased by \$212,823 during 2011. This decrease is due primarily to the timing difference of cash expenditures compared to receipts.

The County Board of Developmental Disabilities fund had a restricted and total fund balance of \$10,291,343 at December 31, 2011. The fund balance decreased by \$910,517 during 2011 due primarily to the use of carry-over cash balances for capital expenditures.

At the end of 2011 the Nursing Home fund had a restricted fund balance of \$718,577 and a total fund balance of \$735,802. During 2011 the fund balance increased by \$650,758. This increase was due primarily to higher than expected revenue recognized in 2011.

The Community Mental Health fund had a restricted and total fund balance of \$3,361,708 at the end of 2011. During 2011 the fund balance increased by \$1,913,232. This was a result of an increase in Federal funding in 2011.

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, 2011 were \$2,393,818 and \$2,331,170, respectively. The Geneva State Lodge had unrestricted net assets of \$1,769,215. Net assets increased by \$930,407 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 2011, the budget commission processed multiple adjustments to the original estimated revenues. For the General Fund, final budgeted revenues were \$18,697,691 and actual revenue collections were \$19,997,092. The major factors contributing to the increase of actual revenues over the final budgeted amounts were increased revenues from permissive

Ashtabula County, Ohio
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sales tax, charges for services, intergovernmental and contributions. During the year, the Commissioners amended General Fund appropriations multiple times, for a net total increase of \$1,114,219. At year end, \$20,608,023 was appropriated and final expenditures were \$19,329,465.

Capital Assets and Debt Administration

Capital Assets – The County's investment in capital assets for governmental and business-type activities as of December 31, 2011 was \$185,302,606 (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 | |
|-----------------------------------|-------------------------|-----------------------|--------------------------|----------------------|-----------------------|-----------------------|
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| Land | \$ 712,055 | \$ 712,055 | \$ 218,083 | \$ 218,083 | \$ 930,138 | \$ 930,138 |
| Construction in Progress | 1,521,442 | 175,292 | 3,987,250 | 2,742,467 | 5,508,692 | 2,917,759 |
| Infrastructure | 110,227,961 | 110,227,961 | - | - | 110,227,961 | 110,227,961 |
| Buildings | 21,864,912 | 22,398,987 | 15,268,261 | 15,865,751 | 37,133,173 | 38,264,738 |
| Improvements Other Than Buildings | 723,579 | 588,081 | - | - | 723,579 | 588,081 |
| Equipment | 3,174,164 | 3,296,273 | 381,059 | 200,861 | 3,555,223 | 3,497,134 |
| Intangible Assets | 952,652 | 926,267 | - | - | 952,652 | 926,267 |
| Vehicles | 3,150,017 | 3,064,109 | 161,258 | 165,874 | 3,311,275 | 3,229,983 |
| Water and Sewer System | - | - | 22,959,913 | 24,275,983 | 22,959,913 | 24,275,983 |
| Totals | \$ 142,326,782 | \$ 141,389,025 | \$ 42,975,824 | \$ 43,469,019 | \$ 185,302,606 | \$ 184,858,044 |

See Note 13 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 2011, the County Engineer's budgeted and actual expenditures for the preservation of existing roadways were \$4,871,000 and \$4,448,094, 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
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Unaudited

bridges was 7.01. For 2011, the County Engineer's budgeted and actual expenditures for the preservation of existing bridges were \$1,355,850 and \$1,004,786, 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, 2011, the County has outstanding debt which included general obligations bonds payable of \$6,059,400, OPWC loans payable of \$1,458,094, a private activity bond of \$78,679, revenue bonds payable of \$17,007,269 and OWDA loans payable of \$14,585,046.

Table 4
Outstanding Debt at Year End

| | Governmental Activities | | Business-Type Activities | | Total | |
|--------------------------|-------------------------|---------------------|--------------------------|----------------------|----------------------|----------------------|
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| General Obligation Bonds | \$ 6,059,400 | \$ 6,296,345 | \$ - | \$ - | \$ 6,059,400 | \$ 6,296,345 |
| General Obligation Notes | - | - | 6,709,659 | 7,000,000 | 6,709,659 | 7,000,000 |
| OPWC Loans | 188,929 | 216,321 | 1,269,165 | 1,216,704 | 1,458,094 | 1,433,025 |
| Notes Payable | - | - | - | - | - | - |
| Private Activity Bond | 78,679 | 81,878 | - | - | 78,679 | 81,878 |
| Revenue Bonds | - | - | 17,007,269 | 17,517,099 | 17,007,269 | 17,517,099 |
| OWDA Loans | - | - | 14,585,046 | 15,267,261 | 14,585,046 | 15,267,261 |
| 503 Corp Loan Payable | 399,519 | 426,106 | - | - | 399,519 | 426,106 |
| Totals | <u>\$ 6,726,527</u> | <u>\$ 7,020,650</u> | <u>\$ 39,571,139</u> | <u>\$ 41,001,064</u> | <u>\$ 46,297,666</u> | <u>\$ 48,021,714</u> |

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

Economic Factors

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2011, 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 2011 was 10.6 percent, a decrease from 12.1 percent a year ago. The State average was 7.6 percent and the Federal rate was 8.3 percent. In 2011, 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, 2011
Unaudited

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.

Ashtabula County, Ohio
Statement of Net Assets
December 31, 2011

| | Primary Government | | | Component Units | |
|---|----------------------------|-----------------------------|-----------------------|-------------------------|--------------------------------|
| | Governmental Activities | Business-Type Activities | Total | Ash Craft Industries | Ashtabula County Airport |
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 37,509,429 | \$ 3,826,920 | \$ 41,336,349 | \$ 168,145 | \$ 241,248 |
| Cash and Cash Equivalents: | | | | | |
| Restricted Cash | - | 344,252 | 344,252 | - | - |
| In Segregated Accounts | 431,475 | 93,881 | 525,356 | - | - |
| With Fiscal Agents | 1,058,731 | 559,512 | 1,618,243 | - | - |
| Deposits | - | - | - | 785 | - |
| Receivables: | | | | | |
| Property Taxes | 15,737,129 | 27,258 | 15,764,387 | - | - |
| Sales Tax | 1,486,314 | - | 1,486,314 | - | - |
| Accounts | 637,739 | 525,625 | 1,163,364 | 44,397 | 1,728 |
| Lease | - | - | - | - | 99,687 |
| Special Assessments | 192,897 | 1,254,775 | 1,447,672 | - | - |
| Accrued Interest | 22,539 | - | 22,539 | - | - |
| Intergovernmental Receivable | 9,247,741 | - | 9,247,741 | - | - |
| Internal Balances | 113,002 | (113,002) | - | - | - |
| Materials and Supplies Inventory | 104,230 | - | 104,230 | 16,037 | 44,949 |
| Loans Receivable | 2,369,763 | - | 2,369,763 | - | - |
| Prepaid Items | 152,242 | - | 152,242 | 8,769 | 11,998 |
| Internal Receivable | 4,728 | - | 4,728 | - | - |
| Capital Investment | - | 607,255 | 607,255 | - | - |
| Deferred Charges | - | 400,692 | 400,692 | - | 7,416 |
| Nondepreciable Capital Assets | 112,461,458 | 4,205,333 | 116,666,791 | - | 108,569 |
| Depreciable Capital Assets (Net) | 29,865,324 | 38,770,491 | 68,635,815 | 277,280 | 3,668,162 |
| Total Assets | 211,394,741 | 50,502,992 | 261,897,733 | 515,413 | 4,183,757 |
| Liabilities | | | | | |
| Accounts Payable | 2,659,177 | 120,083 | 2,779,260 | 1,843 | 14,478 |
| Contracts Payable | - | 347,792 | 347,792 | - | - |
| Accrued Wages and Benefits | 1,233,641 | 30,089 | 1,263,730 | 16,544 | - |
| Matured Compensated Absences Payable | 23,068 | - | 23,068 | - | - |
| Intergovernmental Payable | 732,806 | 131,330 | 864,136 | 10,808 | - |
| Accrued Interest Payable | 176,389 | 100,773 | 277,162 | - | 12,760 |
| Internal Payable | - | 4,728 | 4,728 | - | - |
| Deferred Revenue | 14,823,392 | - | 14,823,392 | - | 8,820 |
| Loans Payable | 399,519 | - | 399,519 | - | - |
| Claims Payable | 1,059,693 | - | 1,059,693 | - | - |
| Long Term Liabilities: | | | | | |
| Due Within One Year | 1,387,522 | 8,059,417 | 9,446,939 | - | 31,100 |
| Due Within More Than One Year | 8,374,476 | 31,578,642 | 39,953,118 | - | 1,206,200 |
| Total Liabilities | 30,869,683 | 40,372,854 | 71,242,537 | 29,195 | 1,273,358 |
| Net Assets | | | | | |
| Invested in Capital Assets, Net of Related Debt | 135,710,695 | 3,404,685 | 139,115,380 | 277,280 | 2,534,474 |
| Restricted for: | | | | | |
| Capital Projects | 2,390,290 | 344,252 | 2,734,542 | - | - |
| Debt Service | 253,459 | - | 253,459 | - | 71,664 |
| Roads and Bridges | 6,317,483 | - | 6,317,483 | - | - |
| Health and Human Services | 18,348,911 | - | 18,348,911 | - | - |
| Grant Programs | 1,200,598 | - | 1,200,598 | - | - |
| Community Development | 2,416,172 | - | 2,416,172 | - | - |
| Real Estate Assessment | 1,419,519 | - | 1,419,519 | - | - |
| Other Purposes | 4,358,241 | - | 4,358,241 | - | - |
| Unrestricted | 8,109,690 | 6,381,201 | 14,490,891 | 208,938 | 304,261 |
| Total Net Assets | \$ 180,525,058 | \$ 10,130,138 | \$ 190,655,196 | \$ 486,218 | \$ 2,910,399 |

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, 2011

| | Expenses | Program Revenues | | |
|---|----------------------|--------------------------------|------------------------------------|----------------------------------|
| | | Charges for Services and Sales | Operating Grants and Contributions | Capital Grants and Contributions |
| Governmental Activities | | | | |
| General Government: | | | | |
| Legislative and Executive | \$ 9,414,588 | \$ 3,150,425 | \$ 1,102,802 | \$ - |
| Judicial | 4,713,319 | 2,043,608 | 173,464 | - |
| Public Safety | 8,303,651 | 2,956,235 | 915,660 | - |
| Public Works | 7,212,773 | 92,803 | 1,351 | 1,719,767 |
| Health | 25,481,843 | 1,043,291 | 18,851,089 | - |
| Human Services | 31,080,444 | 3,391,544 | 22,382,359 | - |
| Conservation and Recreation | 235,974 | - | - | - |
| Interest and Fiscal Charges | 327,197 | - | - | - |
| <i>Total Governmental Activities</i> | <u>86,769,789</u> | <u>12,677,906</u> | <u>43,426,725</u> | <u>1,719,767</u> |
| Business-Type Activities | | | | |
| Sewer District | 1,575,739 | 1,916,841 | 247,378 | 67,163 |
| Water District | 3,830,847 | 3,976,951 | - | 33,209 |
| Geneva Park Lodge | 2,036,233 | - | 241,900 | 150,000 |
| <i>Total Business-Type Activities</i> | <u>7,442,819</u> | <u>5,893,792</u> | <u>489,278</u> | <u>250,372</u> |
| <i>Total - Primary Government</i> | <u>\$ 94,212,608</u> | <u>\$ 18,571,698</u> | <u>\$ 43,916,003</u> | <u>\$ 1,970,139</u> |
| Component Units | | | | |
| Ash/Craft Industries | \$ 751,364 | \$ 561,130 | \$ 163,355 | \$ - |
| Ashtabula County Airport | 811,194 | 366,709 | 515,608 | - |
| <i>Total - Component Units</i> | <u>\$ 1,562,558</u> | <u>\$ 927,839</u> | <u>\$ 678,963</u> | <u>\$ -</u> |
| General Revenues | | | | |
| Property Taxes Levied for | | | | |
| General Purposes | | | | |
| Health | | | | |
| Human Services | | | | |
| Other Purposes | | | | |
| Debt Service | | | | |
| Sales Taxes Levied for | | | | |
| General Purposes | | | | |
| Bed Tax | | | | |
| Grants and Entitlements not Restricted to Specific Programs | | | | |
| Net Change in Operations of Lodge | | | | |
| Investment Earnings | | | | |
| Gain on Expired Lease Transactions | | | | |
| 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 |
| \$ (5,161,361) | \$ - | \$ (5,161,361) | - | - |
| (2,496,247) | - | (2,496,247) | - | - |
| (4,431,756) | - | (4,431,756) | - | - |
| (5,398,852) | - | (5,398,852) | - | - |
| (5,587,463) | - | (5,587,463) | - | - |
| (5,306,541) | - | (5,306,541) | - | - |
| (235,974) | - | (235,974) | - | - |
| (327,197) | - | (327,197) | - | - |
| <u>(28,945,391)</u> | <u>-</u> | <u>(28,945,391)</u> | <u>-</u> | <u>-</u> |
| - | 655,643 | 655,643 | - | - |
| - | 179,313 | 179,313 | - | - |
| - | (1,644,333) | (1,644,333) | - | - |
| - | <u>(809,377)</u> | <u>(809,377)</u> | <u>-</u> | <u>-</u> |
| <u>\$ (28,945,391)</u> | <u>\$ (809,377)</u> | <u>\$ (29,754,768)</u> | <u>-</u> | <u>-</u> |
| - | - | - | (26,879) | - |
| - | - | - | - | 71,123 |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (26,879)</u> | <u>\$ 71,123</u> |
| 3,518,914 | - | 3,518,914 | - | - |
| 6,424,952 | - | 6,424,952 | - | - |
| 3,908,280 | - | 3,908,280 | - | - |
| 150,742 | - | 150,742 | - | - |
| 888,230 | - | 888,230 | - | - |
| 8,956,657 | - | 8,956,657 | - | - |
| - | 350,430 | 350,430 | - | - |
| 8,026,979 | - | 8,026,979 | - | - |
| - | 140,330 | 140,330 | - | - |
| 516,914 | 580 | 517,494 | 299 | 634 |
| - | - | - | - | 85,190 |
| <u>1,620,434</u> | <u>-</u> | <u>1,620,434</u> | <u>4,334</u> | <u>93,850</u> |
| <u>34,012,102</u> | <u>491,340</u> | <u>34,503,442</u> | <u>4,633</u> | <u>179,674</u> |
| (1,250,834) | 1,250,834 | - | - | - |
| 3,815,877 | 932,797 | 4,748,674 | (22,246) | 250,797 |
| <u>176,709,181</u> | <u>9,197,341</u> | <u>185,906,522</u> | <u>508,464</u> | <u>2,659,602</u> |
| <u>\$ 180,525,058</u> | <u>\$ 10,130,138</u> | <u>\$ 190,655,196</u> | <u>\$ 486,218</u> | <u>\$ 2,910,399</u> |

Ashtabula County, Ohio

Balance Sheet

Governmental Funds

December 31, 2011

| | General | Motor Vehicle and Gas Tax | Public Assistance | Children Services | County Board of Mental Retardation | Nursing Home |
|--|----------------------|---------------------------------|----------------------|----------------------|--|---------------------|
| Assets | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 5,116,938 | \$ 3,540,649 | \$ 1,276,110 | \$ 2,462,490 | \$ 9,340,585 | \$ 474,558 |
| Cash and Cash Equivalents: | | | | | | |
| In Segregated Accounts | 22,696 | - | - | - | 231,035 | - |
| With Fiscal Agents | - | - | - | - | 1,058,731 | - |
| Receivables: | | | | | | |
| Property Taxes | 3,105,051 | - | 1,218,774 | 2,772,237 | 6,171,986 | - |
| Sales Tax | 1,486,314 | - | - | - | - | - |
| Accounts | 185,496 | 3,946 | - | - | - | 210,890 |
| Special Assessments | - | - | - | - | - | - |
| Accrued Interest | 22,539 | - | - | - | - | - |
| Due from Component Unit | - | - | - | - | - | - |
| Due from Other Governments | 1,078,822 | 3,045,048 | 203,257 | 834,396 | 652,263 | 593,136 |
| Materials and Supplies Inventory | - | 87,005 | - | - | - | 17,225 |
| Loans Receivable | - | - | - | - | - | - |
| Interfund Receivable | 74,000 | - | - | - | - | - |
| Prepaid Items | 152,242 | - | - | - | - | - |
| <i>Total Assets</i> | <u>\$ 11,244,098</u> | <u>\$ 6,676,648</u> | <u>\$ 2,698,141</u> | <u>\$ 6,069,123</u> | <u>\$ 17,454,600</u> | <u>\$ 1,295,809</u> |
| Liabilities and Fund Balances | | | | | | |
| Liabilities | | | | | | |
| Accounts Payable | \$ 141,599 | \$ 47,450 | \$ 330,495 | \$ 43,975 | \$ 71,519 | \$ 267,451 |
| Accrued Wages and Benefits | 355,409 | 80,672 | 143,871 | 97,145 | 219,317 | 186,289 |
| Matured Compensated Absences Payable | 13,214 | - | - | - | 6,115 | 3,739 |
| Interfund Payable | 57,268 | 17,341 | 28,693 | 19,407 | 95,809 | 36,042 |
| Intergovernmental Payable | 199,028 | 32,212 | 154,986 | 33,713 | 104,159 | 66,486 |
| Deferred Revenue | 4,769,714 | 2,601,024 | 1,422,031 | 3,335,057 | 6,666,338 | - |
| <i>Total Liabilities</i> | <u>5,536,232</u> | <u>2,778,699</u> | <u>2,080,076</u> | <u>3,529,297</u> | <u>7,163,257</u> | <u>560,007</u> |
| Fund Balances | | | | | | |
| Nonspendable | 470,890 | 87,005 | - | - | - | 17,225 |
| Restricted | - | 3,810,944 | 618,065 | 2,539,826 | 10,291,343 | 718,577 |
| Committed | - | - | - | - | - | - |
| Assigned | 443,829 | - | - | - | - | - |
| Unassigned | 4,793,147 | - | - | - | - | - |
| <i>Total Fund Balances</i> | <u>5,707,866</u> | <u>3,897,949</u> | <u>618,065</u> | <u>2,539,826</u> | <u>10,291,343</u> | <u>735,802</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$ 11,244,098</u> | <u>\$ 6,676,648</u> | <u>\$ 2,698,141</u> | <u>\$ 6,069,123</u> | <u>\$ 17,454,600</u> | <u>\$ 1,295,809</u> |

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

Ashtabula County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2011*

| Community Mental Health | Other Governmental Funds | Total Governmental Funds |
|-------------------------------|--------------------------------|--------------------------------|
| \$ 2,845,561 | \$ 10,199,076 | \$ 35,255,967 |
| 698 | 177,046 | 431,475 |
| - | - | 1,058,731 |
| 499,930 | 1,969,151 | 15,737,129 |
| - | - | 1,486,314 |
| - | 231,450 | 631,782 |
| - | 192,897 | 192,897 |
| - | - | 22,539 |
| - | - | - |
| 2,433,052 | 407,767 | 9,247,741 |
| - | - | 104,230 |
| - | 2,369,763 | 2,369,763 |
| - | - | 74,000 |
| - | - | 152,242 |
| <u>\$ 5,779,241</u> | <u>\$ 15,547,150</u> | <u>\$ 66,764,810</u> |
| \$ 1,633,148 | \$ 123,540 | \$ 2,659,177 |
| 13,610 | 137,328 | 1,233,641 |
| - | - | 23,068 |
| 876 | 22,347 | 277,783 |
| 4,371 | 137,851 | 732,806 |
| 765,528 | 2,476,048 | 22,035,740 |
| <u>2,417,533</u> | <u>2,897,114</u> | <u>26,962,215</u> |
| - | 2,369,763 | 2,944,883 |
| 3,361,708 | 9,743,274 | 31,083,737 |
| - | 536,999 | 536,999 |
| - | - | 443,829 |
| <u>3,361,708</u> | <u>12,650,036</u> | <u>39,802,595</u> |
| <u>\$ 5,779,241</u> | <u>\$ 15,547,150</u> | <u>\$ 66,764,810</u> |

| | |
|--|-----------------------|
| Total Governmental Fund Balances | \$ 39,802,595 |
| <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 | 142,326,782 |
| Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds: | |
| Grants | 1,176,628 |
| Special Assessments | 192,897 |
| Homestead and Rollback | 970,940 |
| Permissive Sales Taxes | 735,125 |
| Gasoline/license Taxes | 2,602,466 |
| Undivided Local Government | 620,555 |
| Delinquent Property Taxes | 913,737 |
| Total | 7,212,348 |
| In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. | (176,389) |
| 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 | 1,055,457 |
| Internal Balances | 113,002 |
| Total | 1,168,459 |
| 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 | (2,793,131) |
| General Obligation Debt | (6,059,400) |
| OPWC Loans | (188,929) |
| Loans Payable | (478,198) |
| Capital Leases | (289,079) |
| Total | (9,808,737) |
| Net Assets of Governmental Activities | <u>\$ 180,525,058</u> |

Ashtabula County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended December 31, 2011

| | General | Motor Vehicle and Gas Tax | Public Assistance | Children Services | County Board of Mental Retardation | Nursing Home |
|---|---------------------|---------------------------------|----------------------|----------------------|--|-------------------|
| Revenues | | | | | | |
| Property Taxes | \$ 3,467,396 | \$ - | \$ 1,199,481 | \$ 2,647,997 | \$ 5,861,905 | \$ - |
| Permissive Sales Taxes | 8,928,466 | - | - | - | - | - |
| Charges for Services | 4,007,313 | 18,871 | 216,493 | 76,177 | 492,982 | 2,559,670 |
| Licenses and Permits | 20,275 | - | - | - | - | - |
| Fines and Forfeitures | 515,798 | 55,777 | - | - | - | - |
| Intergovernmental | 2,437,908 | 6,876,086 | 7,588,233 | 4,661,254 | 4,773,583 | 7,390,831 |
| Special Assessments | - | - | - | - | - | - |
| Interest | 381,274 | 6,306 | - | - | 7,114 | 2 |
| Contributions and Donations | 41,420 | - | - | - | - | - |
| Other | 176,017 | - | 152,714 | - | - | 743,975 |
| Total Revenues | 19,975,867 | 6,957,040 | 9,156,921 | 7,385,428 | 11,135,584 | 10,694,478 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 5,989,987 | - | - | - | - | - |
| Judicial | 3,755,404 | - | - | - | - | - |
| Public Safety | 6,440,553 | - | - | - | - | - |
| Public Works | 73,520 | 6,858,784 | - | - | - | - |
| Health | 207,398 | - | - | - | 11,842,359 | - |
| Human Services | 1,092,072 | - | 10,554,304 | 7,535,664 | - | 9,788,063 |
| Conservation and Recreation | 235,974 | - | - | - | - | - |
| Capital Outlay | 149,651 | 196,117 | - | 62,587 | 203,742 | - |
| Debt Service: | | | | | | |
| Principal Retirement | 138,722 | 72,340 | - | - | - | 29,260 |
| Interest and Fiscal Charges | 6,093 | 4,469 | - | - | - | 4,004 |
| Total Expenditures | 18,089,374 | 7,131,710 | 10,554,304 | 7,598,251 | 12,046,101 | 9,821,327 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 1,886,493 | (174,670) | (1,397,383) | (212,823) | (910,517) | 873,151 |
| Other Financing Sources (Uses) | | | | | | |
| Inception of Capital Lease | 135,523 | - | - | - | - | - |
| Proceeds from Sale of Capital Assets | 9,422 | - | - | - | - | - |
| Transfers In | 966 | - | 743,064 | - | - | - |
| Transfers Out | (846,054) | - | - | - | - | (222,393) |
| Total Financing Sources (Uses) | (700,143) | - | 743,064 | - | - | (222,393) |
| Net Change in Fund Balance | 1,186,350 | (174,670) | (654,319) | (212,823) | (910,517) | 650,758 |
| <i>Fund Balance Beginning of Year - Restated (See Note 3)</i> | 4,521,516 | 4,072,619 | 1,272,384 | 2,752,649 | 11,201,860 | 85,044 |
| Fund Balance End of Year | \$ 5,707,866 | \$ 3,897,949 | \$ 618,065 | \$ 2,539,826 | \$ 10,291,343 | \$ 735,802 |

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, 2011*

| Community Mental Health | Other Governmental Funds | Total Governmental Funds | | |
|-------------------------------|--------------------------------|--------------------------------|--|---------------------|
| | | | Net Change in Fund Balances - Total Governmental Funds | \$ 1,587,616 |
| | | | Amounts reported for governmental activities in the statement of activities are different because: | |
| | | | 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 | 2,338,621 |
| | | | Current Year Depreciation | (1,358,367) |
| | | | Total | 980,254 |
| | | | 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. | |
| | | | | (42,497) |
| | | | Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds | |
| | | | Grants | 432,081 |
| | | | Special Assessments | 3,076 |
| | | | Homestead and Rollback | 19,811 |
| | | | Permissive Sales Taxes | 28,191 |
| | | | Gasoline/license Taxes | 84,085 |
| | | | Undivided Local Government | (13,867) |
| | | | Delinquent Property Taxes | 213,283 |
| | | | Total | 766,660 |
| | | | 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. | |
| | | | | 615,842 |
| | | | 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 | 103,919 |
| | | | Change in Internal Balances | (2,390) |
| | | | Total | 101,529 |
| | | | 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 | 25,524 |
| | | | In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. | |
| | | | | (83,528) |
| | | | Other financing sources in the governmental funds increase the long-term liabilities in the statement of net assets | |
| | | | Inception of Capital Leases | (135,523) |
| | | | Change in Net Assets of Governmental Activities | <u>\$ 3,815,877</u> |

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 General Fund
 For the Fiscal Year Ended December 31, 2011*

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|--------------|--------------|---|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ 3,556,000 | \$ 3,568,000 | \$ 3,467,396 | \$ (100,604) |
| Permissive Sales Taxes | 8,460,000 | 8,460,000 | 8,840,724 | 380,724 |
| Charges for Services | 3,247,885 | 3,353,185 | 3,428,292 | 75,107 |
| Licenses and Permits | 10,925 | 10,200 | 20,275 | 10,075 |
| Fines and Forfeitures | 518,000 | 518,000 | 467,162 | (50,838) |
| Intergovernmental | 2,046,938 | 2,066,938 | 2,507,910 | 440,972 |
| Interest | 371,515 | 471,515 | 431,791 | (39,724) |
| Contributions and Donations | - | - | 41,420 | 41,420 |
| Other | 131,540 | 131,540 | 276,204 | 144,664 |
| <i>Total Revenues</i> | 18,342,803 | 18,579,378 | 19,481,174 | 901,796 |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 6,208,643 | 6,328,726 | 5,964,554 | 364,172 |
| Judicial | 3,867,649 | 3,906,107 | 3,776,250 | 129,857 |
| Public Safety | 7,042,117 | 7,060,551 | 6,638,882 | 421,669 |
| Public Works | 94,616 | 94,616 | 81,146 | 13,470 |
| Health | 206,004 | 209,160 | 208,337 | 823 |
| Human Services | 1,409,787 | 1,470,511 | 1,123,976 | 346,535 |
| Conservation and Recreation | 218,688 | 237,291 | 235,974 | 1,317 |
| Other | | | | |
| Debt Service: | | | | |
| Principal Retirement | 3,200 | 3,200 | 3,199 | 1 |
| Interest and Fiscal Charges | 6,100 | 6,100 | 6,093 | 7 |
| <i>Total Expenditures</i> | 19,056,804 | 19,316,262 | 18,038,411 | 1,277,851 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (714,001) | (736,884) | 1,442,763 | 2,179,647 |
| Other Financing Sources (Uses) | | | | |
| Advances In | - | - | 383,692 | 383,692 |
| Advances Out | - | (445,000) | (445,000) | - |
| Transfers In | - | 118,313 | 132,226 | 13,913 |
| Transfers Out | (437,000) | (846,761) | (846,054) | 707 |
| <i>Total Other Financing Sources (Uses)</i> | (437,000) | (1,173,448) | (775,136) | 398,312 |
| <i>Net Change in Fund Balance</i> | (1,151,001) | (1,910,332) | 667,627 | 2,577,959 |
| <i>Fund Balance Beginning of Year</i> | 3,404,388 | 3,404,388 | 3,404,388 | - |
| Prior Year Encumbrances Appropriated | 198,299 | 198,299 | 198,299 | - |
| <i>Fund Balance End of Year</i> | \$ 2,451,686 | \$ 1,692,355 | \$ 4,270,314 | \$ 2,577,959 |

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, 2011*

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues | | | | |
| Charges for Services | \$ 5,000 | \$ 5,000 | \$ 18,871 | \$ 13,871 |
| Fines and Forfeitures | 75,000 | 75,000 | 55,518 | (19,482) |
| Intergovernmental | 6,280,000 | 6,280,000 | 6,134,143 | (145,857) |
| Interest | 10,000 | 10,000 | 6,503 | (3,497) |
| <i>Total Revenues</i> | <u>6,370,000</u> | <u>6,370,000</u> | <u>6,215,035</u> | <u>(154,965)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Works | 6,836,734 | 7,171,735 | 6,552,756 | 618,979 |
| Debt Service: | | | | |
| Principal Retirement | 72,340 | 72,340 | 72,340 | - |
| Interest and Fiscal Charges | 4,469 | 4,469 | 4,469 | - |
| <i>Total Expenditures</i> | <u>6,913,543</u> | <u>7,248,544</u> | <u>6,629,565</u> | <u>618,979</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (543,543) | (878,544) | (414,530) | 464,014 |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | (10,000) | (10,000) | - | 10,000 |
| <i>Net Change in Fund Balance</i> | (553,543) | (888,544) | (414,530) | 474,014 |
| <i>Fund Balance Beginning of Year</i> | 3,615,170 | 3,615,170 | 3,615,170 | - |
| Prior Year Encumbrances Appropriated | 84,398 | 84,398 | 84,398 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 3,146,025</u> | <u>\$ 2,811,024</u> | <u>\$ 3,285,038</u> | <u>\$ 474,014</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, 2011*

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|---------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues | | | | |
| Property Taxes | \$ 1,162,000 | \$ 1,162,000 | \$ 1,199,481 | \$ 37,481 |
| Charges for Services | 312,102 | 312,102 | 216,493 | (95,609) |
| Intergovernmental | 11,427,111 | 11,427,111 | 7,952,019 | (3,475,092) |
| Other | 310,000 | 310,000 | 152,714 | (157,286) |
| <i>Total Revenues</i> | <u>13,211,213</u> | <u>13,211,213</u> | <u>9,520,707</u> | <u>(3,690,506)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | 13,530,024 | 13,530,024 | 11,640,920 | 1,889,104 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(318,811)</u> | <u>(318,811)</u> | <u>(2,120,213)</u> | <u>(1,801,402)</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 800,000 | 800,000 | 743,064 | (56,936) |
| Transfers Out | (8,000) | (8,000) | - | 8,000 |
| <i>Total Other Financing Sources (Uses)</i> | <u>792,000</u> | <u>792,000</u> | <u>743,064</u> | <u>(48,936)</u> |
| <i>Net Change in Fund Balance</i> | 473,189 | 473,189 | (1,377,149) | (1,850,338) |
| <i>Fund Balance Beginning of Year</i> | 944,092 | 944,092 | 944,092 | - |
| Prior Year Encumbrances Appropriated | 837,575 | 837,575 | 837,575 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 2,254,856</u> | <u>\$ 2,254,856</u> | <u>\$ 404,518</u> | <u>\$ (1,850,338)</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Property Taxes | \$ 2,605,500 | \$ 2,660,000 | \$ 2,647,997 | \$ (12,003) |
| Charges for Services | 195,000 | 195,000 | 76,177 | (118,823) |
| Intergovernmental | 4,621,148 | 4,566,648 | 4,433,770 | (132,878) |
| <i>Total Revenues</i> | 7,421,648 | 7,421,648 | 7,157,944 | (263,704) |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | 7,385,999 | 8,107,504 | 8,109,045 | (1,541) |
| <i>Net Change in Fund Balance</i> | 35,649 | (685,856) | (951,101) | (265,245) |
| <i>Fund Balance Beginning of Year</i> | 3,234,571 | 3,234,571 | 3,234,571 | - |
| Prior Year Encumbrances Appropriated | 176,353 | 176,353 | 176,353 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 3,446,573</u> | <u>\$ 2,725,068</u> | <u>\$ 2,459,823</u> | <u>\$ (265,245)</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, 2011*

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---------------------------------------|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues | | | | |
| Property Taxes | \$ 5,660,000 | \$ 5,800,000 | \$ 5,861,905 | \$ 61,905 |
| Charges for Services | 670,000 | 670,000 | 520,516 | (149,484) |
| Intergovernmental | 4,235,000 | 4,095,000 | 3,969,300 | (125,700) |
| <i>Total Revenues</i> | 10,565,000 | 10,565,000 | 10,351,721 | (213,279) |
| Expenditures | | | | |
| Current: | | | | |
| Health | 12,272,000 | 12,272,000 | 10,848,840 | 1,423,160 |
| <i>Net Change in Fund Balance</i> | (1,707,000) | (1,707,000) | (497,119) | 1,209,881 |
| <i>Fund Balance Beginning of Year</i> | 9,513,543 | 9,513,543 | 9,513,543 | - |
| Prior Year Encumbrances Appropriated | 129,098 | 129,098 | 129,098 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 7,935,641</u> | <u>\$ 7,935,641</u> | <u>\$ 9,145,522</u> | <u>\$ 1,209,881</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, 2011

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues | | | | |
| Charges for Services | \$ 1,840,680 | \$ 1,840,680 | \$ 2,461,782 | \$ 621,102 |
| Intergovernmental | 7,613,758 | 7,613,758 | 7,180,640 | (433,118) |
| Interest | - | - | 2 | 2 |
| Other | 1,504,324 | 1,504,324 | 743,975 | (760,349) |
| <i>Total Revenues</i> | <u>10,958,762</u> | <u>10,958,762</u> | <u>10,386,399</u> | <u>(572,363)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | 10,701,223 | 10,701,223 | 10,194,231 | 506,992 |
| Debt Service | | | | |
| Principal Retirement | 29,260 | 29,260 | 29,260 | - |
| Interest and Fiscal Charges | 4,004 | 4,004 | 4,004 | - |
| <i>Total Expenditures</i> | <u>10,734,487</u> | <u>10,734,487</u> | <u>10,227,495</u> | <u>506,992</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 224,275 | 224,275 | 158,904 | (65,371) |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | (222,393) | (222,393) | (222,393) | - |
| <i>Net Change in Fund Balance</i> | 1,882 | 1,882 | (63,489) | (65,371) |
| <i>Fund Balance Beginning of Year</i> | 416,103 | 416,103 | 416,103 | - |
| Prior Year Encumbrances Appropriated | 44,367 | 44,367 | 44,367 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 462,352</u> | <u>\$ 462,352</u> | <u>\$ 396,981</u> | <u>\$ (65,371)</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, 2011*

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---------------------------------------|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues | | | | |
| Property Taxes | \$ 471,000 | \$ 520,435 | \$ 476,126 | \$ (44,309) |
| Fines and Forfeitures | 16,000 | 16,000 | 17,021 | 1,021 |
| Intergovernmental | 13,515,693 | 13,466,258 | 12,927,829 | (538,429) |
| <i>Total Revenues</i> | 14,002,693 | 14,002,693 | 13,420,976 | (581,717) |
| Expenditures | | | | |
| Current: | | | | |
| Health | 14,002,693 | 14,617,882 | 12,823,406 | 1,794,476 |
| <i>Net Change in Fund Balance</i> | - | (615,189) | 597,570 | 1,212,759 |
| <i>Fund Balance Beginning of Year</i> | 2,236,208 | 2,236,208 | 2,236,208 | - |
| Prior Year Encumbrances Appropriated | 10,943 | 10,943 | 10,943 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 2,247,151</u> | <u>\$ 1,631,962</u> | <u>\$ 2,844,721</u> | <u>\$ 1,212,759</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, 2011

| | Enterprise | | | | Internal Service Funds |
|---|---------------------|---------------------|-------------------------------|----------------------|------------------------------|
| | Sewer District | Water District | Geneva State Park Lodge | Total | |
| Assets | | | | | |
| <i>Current Assets</i> | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 2,194,928 | \$ 1,431,052 | \$ 200,940 | \$ 3,826,920 | \$ 2,253,462 |
| Cash and Cash Equivalents: | | | | | |
| Restricted Cash held by Convention Facilities Authority | - | - | 93,881 | 93,881 | - |
| Restricted Cash held by Delaware North Corporation | - | - | 344,252 | 344,252 | - |
| With Fiscal Agents | - | - | 559,512 | 559,512 | - |
| Receivables: | | | | | |
| Taxes | - | - | 27,258 | 27,258 | - |
| Accounts | 174,890 | 350,735 | - | 525,625 | 5,957 |
| Special Assessments | 367,311 | 887,464 | - | 1,254,775 | - |
| Interfund Receivable | - | - | - | - | 282,511 |
| Contract Receivable | - | - | 607,255 | 607,255 | - |
| <i>Total Current Assets</i> | <u>2,737,129</u> | <u>2,669,251</u> | <u>1,833,098</u> | <u>7,239,478</u> | <u>2,541,930</u> |
| <i>Noncurrent Assets</i> | | | | | |
| Deferred Charges | - | 16,636 | 384,056 | 400,692 | - |
| Nondepreciable Capital Assets | 3,026,229 | 1,179,104 | - | 4,205,333 | - |
| Depreciable Capital Assets (Net) | 6,613,015 | 18,501,866 | 13,655,610 | 38,770,491 | - |
| <i>Total Noncurrent Assets</i> | <u>9,639,244</u> | <u>19,697,606</u> | <u>14,039,666</u> | <u>43,376,516</u> | <u>-</u> |
| <i>Total Assets</i> | <u>12,376,373</u> | <u>22,366,857</u> | <u>15,872,764</u> | <u>50,615,994</u> | <u>2,541,930</u> |
| Liabilities | | | | | |
| <i>Current Liabilities</i> | | | | | |
| Accounts Payable | 24,990 | 75,756 | 19,337 | 120,083 | - |
| Contracts Payable | 151,022 | 196,770 | - | 347,792 | - |
| Accrued Wages and Benefits | 18,854 | 11,235 | - | 30,089 | - |
| Intergovernmental Payable | 90,126 | 41,204 | - | 131,330 | - |
| Accrued Interest Payable | 1,373 | 15,050 | 84,350 | 100,773 | - |
| Interfund Payable | 2,556 | 2,172 | - | 4,728 | - |
| Due to Other Funds | - | - | - | - | 74,000 |
| Claims Payable | - | - | - | - | 1,059,693 |
| Compensated Absences Payable | 17,546 | 4,043 | - | 21,589 | - |
| Notes Payable | - | - | 6,709,659 | 6,709,659 | - |
| OWDA Loans Payable | 289,564 | 409,471 | - | 699,035 | - |
| OPWC Loans Payable | 17,292 | 70,842 | - | 88,134 | - |
| Revenue Bonds Payable | 13,000 | 123,000 | 405,000 | 541,000 | - |
| <i>Total Current Liabilities</i> | <u>626,323</u> | <u>949,543</u> | <u>7,218,346</u> | <u>8,794,212</u> | <u>1,133,693</u> |
| <i>Long-Term Liabilities (net of current portion)</i> | | | | | |
| Compensated Absences Payable | 36,843 | 8,488 | - | 45,331 | - |
| Claims Payable | - | - | - | - | 352,780 |
| OWDA Loans Payable | 1,833,521 | 12,052,490 | - | 13,886,011 | - |
| OPWC Loans Payable | 168,026 | 1,013,005 | - | 1,181,031 | - |
| Revenue Bonds Payable | 321,900 | 4,502,000 | 11,642,369 | 16,466,269 | - |
| <i>Total Long-Term Liabilities</i> | <u>2,360,290</u> | <u>17,575,983</u> | <u>11,642,369</u> | <u>31,578,642</u> | <u>352,780</u> |
| <i>Total Liabilities</i> | <u>2,986,613</u> | <u>18,525,526</u> | <u>18,860,715</u> | <u>40,372,854</u> | <u>1,486,473</u> |
| Net Assets | | | | | |
| Invested in Capital Assets, Net of Related Debt | 6,995,942 | 1,510,161 | (5,101,418) | 3,404,685 | - |
| Restricted for Repairs and Maintenance | - | - | 344,252 | 344,252 | - |
| Unrestricted | 2,393,818 | 2,331,170 | 1,769,215 | 6,494,203 | 1,055,457 |
| <i>Total Net Assets</i> | <u>\$ 9,389,760</u> | <u>\$ 3,841,331</u> | <u>\$ (2,987,951)</u> | <u>\$ 10,243,140</u> | <u>\$ 1,055,457</u> |

Net assets reported for business-type activities in the statement of net assets are different because they include accumulated overpayments to the internal service fund:

(113,002)

Net Assets of Business-Type Activities

\$ 10,130,138

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, 2011

| | Enterprise | | | | Internal Service |
|--|---------------------|---------------------|-------------------------|----------------------|---------------------|
| | Sewer District | Water District | Geneva State Park Lodge | Total | |
| Operating Revenues | | | | | |
| Charges for Services | \$ 1,837,723 | \$ 3,976,951 | \$ - | \$ 5,814,674 | \$ 7,196,100 |
| Tap-in Fees | 79,118 | - | - | 79,118 | - |
| <i>Total Operating Revenues</i> | <u>1,916,841</u> | <u>3,976,951</u> | <u>-</u> | <u>5,893,792</u> | <u>7,196,100</u> |
| Operating Expenses | | | | | |
| Personal Services | 467,675 | 305,421 | - | 773,096 | - |
| Fringe Benefits | 148,883 | 107,205 | - | 256,088 | - |
| Contractual Services | 371,289 | 1,678,945 | 712,434 | 2,762,668 | 273,542 |
| Materials and Supplies | 164,979 | 87,278 | - | 252,257 | - |
| Other | 36,000 | - | - | 36,000 | - |
| Claims | - | - | - | - | 6,818,639 |
| Depreciation | 303,556 | 910,929 | 567,400 | 1,781,885 | - |
| <i>Total Operating Expenses</i> | <u>1,492,382</u> | <u>3,089,778</u> | <u>1,279,834</u> | <u>5,861,994</u> | <u>7,092,181</u> |
| <i>Operating Income (Loss)</i> | <u>424,459</u> | <u>887,173</u> | <u>(1,279,834)</u> | <u>31,798</u> | <u>103,919</u> |
| Non-Operating Revenues (Expenses) | | | | | |
| Capital Grants and Contributions | 247,378 | - | 150,000 | 397,378 | - |
| Special Assessments | 67,163 | 33,209 | - | 100,372 | - |
| Bed Tax | - | - | 350,430 | 350,430 | - |
| Reserve Requirement Receipts | - | - | 241,900 | 241,900 | - |
| Interest Income | 65 | - | 515 | 580 | - |
| Net Change in Operations of Lodge | - | - | 140,330 | 140,330 | - |
| Interest and Fiscal Charges | (85,747) | (741,069) | (756,399) | (1,583,215) | - |
| <i>Total Non-Operating Revenues (Expenses)</i> | <u>228,859</u> | <u>(707,860)</u> | <u>126,776</u> | <u>(352,225)</u> | <u>-</u> |
| <i>Income (Loss) Before Contributions & Transfers</i> | <u>653,318</u> | <u>179,313</u> | <u>(1,153,058)</u> | <u>(320,427)</u> | <u>103,919</u> |
| Transfers In | 5,421 | - | 1,245,413 | 1,250,834 | - |
| <i>Change in Net Assets</i> | <u>658,739</u> | <u>179,313</u> | <u>92,355</u> | <u>930,407</u> | <u>103,919</u> |
| <i>Net Assets (Deficit) Beginning 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> |
| <i>Net Assets (Deficit) End of Year</i> | <u>\$ 9,389,760</u> | <u>\$ 3,841,331</u> | <u>\$ (2,987,951)</u> | <u>\$ 10,243,140</u> | <u>\$ 1,055,457</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>2,390</u> | |
| Change in Net Assets of Business-Type Activities | | | | <u>\$ 932,797</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, 2011

| | Enterprise | | | Total | Internal Service |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Sewer District | Water District | Geneva State Lodge | | |
| Increase (Decrease) in Cash and Cash Equivalents | | | | | |
| Cash Flows From Operating Activities | | | | | |
| Cash Received from Customers | \$ 2,066,717 | \$ 4,258,679 | \$ - | \$ 6,325,396 | \$ - |
| Cash Received from Interfund Transactions | - | - | - | - | 7,283,117 |
| Other Cash Receipts | - | - | 166,220 | 166,220 | - |
| Cash Paid for Goods and Services | (171,040) | (86,531) | - | (257,571) | - |
| Cash Paid to Employees | (608,316) | (409,164) | - | (1,017,480) | - |
| Cash Paid for Contractual Services | (887,135) | (1,713,219) | (693,097) | (3,293,451) | (307,882) |
| Cash Paid for Claims | - | - | - | - | (6,545,073) |
| Other Cash Payments | (36,000) | - | - | (36,000) | - |
| <i>Net Cash Provided By (Used For) Operating Activities</i> | <u>364,226</u> | <u>2,049,765</u> | <u>(526,877)</u> | <u>1,887,114</u> | <u>430,162</u> |
| Cash Flows From Non-Capital Financing Activities | | | | | |
| Bed Taxes | - | - | 345,705 | 345,705 | - |
| Operating Grants | 247,378 | - | - | 247,378 | - |
| Contributions and Donations | - | - | 150,000 | 150,000 | - |
| Advances In | 230,000 | - | 141,000 | 371,000 | 74,000 |
| Advances Out | (230,000) | - | (141,000) | (371,000) | - |
| Transfers In | - | - | 141,000 | 141,000 | - |
| <i>Net Cash Provided By Non-Capital Financing Activities</i> | <u>247,378</u> | <u>-</u> | <u>636,705</u> | <u>884,083</u> | <u>74,000</u> |
| Cash Flows From Capital and Related Financing Activities | | | | | |
| Proceeds of OPWC Loans | - | 140,597 | - | 140,597 | - |
| Proceeds from Bond Anticipation Notes | - | - | 6,700,000 | 6,700,000 | - |
| Premium on Bond Issuance | - | - | 23,182 | 23,182 | - |
| Cash Received from Special Assessments | 108,948 | 140,017 | - | 248,965 | - |
| Cash Received from Capital Reserve Requirements | - | - | 386,935 | 386,935 | - |
| Payment for Capital Acquisitions | (602,123) | (686,567) | - | (1,288,690) | - |
| Principal Paid on Debt | (314,434) | (580,129) | (7,000,000) | (7,894,563) | - |
| Interest Paid on Debt | (98,312) | (740,824) | (80,276) | (919,412) | - |
| <i>Net Cash Used For Capital and Related Financing Activities</i> | <u>(905,921)</u> | <u>(1,726,906)</u> | <u>29,841</u> | <u>(2,602,986)</u> | <u>-</u> |
| Cash Flows From Investing Activities | | | | | |
| Interest on Investments | 65 | - | 515 | 580 | - |
| <i>Net Increase (Decrease) in Cash and Cash Equivalents</i> | <u>(294,252)</u> | <u>322,859</u> | <u>140,184</u> | <u>168,791</u> | <u>504,162</u> |
| <i>Cash and Cash Equivalents Beginning 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> |
| <i>Cash and Cash Equivalents End of Year</i> | <u>\$ 2,194,928</u> | <u>\$ 1,431,052</u> | <u>\$ 1,198,585</u> | <u>\$ 4,824,565</u> | <u>\$ 2,253,462</u> |

(Continued)

Ashtabula County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2011

| | Enterprise | | | | Internal Service |
|--|-------------------|---------------------|-------------------------------|---------------------|---------------------|
| | Sewer District | Water District | Geneva State Park Lodge | Total | |
| Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities | | | | | |
| Operating Income (Loss) | \$ 424,459 | \$ 887,173 | \$ (1,279,834) | \$ 31,798 | \$ 103,919 |
| Adjustments: | | | | | |
| Depreciation | 303,556 | 910,929 | 567,400 | 1,781,885 | - |
| (Increase) Decrease in Assets | | | | | |
| Accounts Receivable | (3,266) | (167,111) | - | (170,377) | 12,149 |
| Intergovernmental Receivable | - | 544,408 | - | 544,408 | - |
| Contracts Receivable | - | - | 166,220 | 166,220 | - |
| Interfund Receivable | - | - | - | - | 74,868 |
| Increase (Decrease) in Liabilities | | | | | |
| Accounts Payable | (389,179) | 16,532 | 19,337 | (353,310) | (34,339) |
| Accrued Wages | (915) | (72) | - | (987) | - |
| Intergovernmental Payable | 27,461 | (136,522) | - | (109,061) | - |
| Interfund Payable | 2,556 | 2,172 | - | 4,728 | - |
| Claims Payable | - | - | - | - | 273,565 |
| Contracts Payable | (7,832) | (9,446) | - | (17,278) | - |
| Compensated Absences Payable | 7,386 | 1,702 | - | 9,088 | - |
| <i>Total Adjustments</i> | <u>(60,233)</u> | <u>1,162,592</u> | <u>752,957</u> | <u>1,855,316</u> | <u>326,243</u> |
| <i>Net Cash Provided By (Used For) Operating Activities</i> | <u>\$ 364,226</u> | <u>\$ 2,049,765</u> | <u>\$ (526,877)</u> | <u>\$ 1,887,114</u> | <u>\$ 430,162</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, 2011

| | Private Purpose Trusts | Agency |
|--|---------------------------|-----------------------|
| Assets | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 417,727 | \$ 8,551,809 |
| Cash and Cash Equivalents in Segregated Accounts | 452,975 | 808,874 |
| Receivables: | | |
| Taxes | - | 93,383,663 |
| Accounts | - | 16,618 |
| Special Assessments | - | 6,353,160 |
| Accrued Interest | 527 | - |
| Intergovernmental Receivable | - | 4,483,048 |
| <i>Total Assets</i> | <u>871,229</u> | <u>\$ 113,597,172</u> |
| Liabilities | | |
| Accounts Payable | - | \$ 19,942 |
| Intergovernmental Payable | - | 110,779,671 |
| Undistributed Monies | - | 2,797,559 |
| <i>Total Liabilities</i> | <u>-</u> | <u>\$ 113,597,172</u> |
| Net Assets | | |
| Held in Trust for Nursing Home | 84,325 | |
| Held in Trust for Children's Services | 198,738 | |
| Held in Trust for Mental Retardation | 294,802 | |
| Held in Trust for Law Enforcement | 190,686 | |
| Held in Trust for Scholarship | 102,678 | |
| <i>Total Net Assets</i> | <u>\$ 871,229</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, 2011

| | Private Purpose Trusts |
|-------------------------------------|---------------------------|
| Additions | |
| Contributions | \$ 321,733 |
| Interest | 1,717 |
| Miscellaneous | 416 |
| <i>Total Additions</i> | 323,866 |
| Deductions | |
| Other Operating Expenses | 357,881 |
| <i>Change in Net Assets</i> | (34,015) |
| <i>Net Assets Beginning of Year</i> | 905,244 |
| <i>Net Assets End of Year</i> | \$ 871,229 |

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2011

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, 2011

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. During 2011, the County forgave this loan without payment and the corresponding asset and liability has been removed from the financial statements. 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 25 and 26 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, 2011

The County participates in the following shared risk pool, related organizations, and jointly governed organizations. These organizations are presented in Notes 21, 22 and 23 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, 2011

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, 2011

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, 2011

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, 2011

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2011, but which were levied to finance fiscal year 2012 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

E. Pooled Cash and Cash Equivalents

To improve cash management, all cash received by the County is pooled. Monies for all funds 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 2011, investments were limited to nonnegotiable certificates of deposit, mutual funds, repurchase agreements, federal national mortgage association notes, federal home loan mortgage corporation notes, federal home loan bank notes and stock.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2011

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 statues all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2011 amounted to \$381,274, which includes \$329,834 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, 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, 2011, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

G. Materials and Supplies Inventory

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2011

H. Restricted Assets

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

I. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

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

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

| Description | Governmental Activities Estimated Lives | Business-Type Activities Estimated Lives |
|--------------------------------------|---|--|
| Land | N/A | N/A |
| Building and Improvements | 40 Years | 40 Years |
| Improvements Other than Buildings | 20-50 Years | 20-50 Years |
| Equipment and Machinery | 5-15 Years | 5-15 Years |
| Infrastructure-sewer and water lines | 50 Years | 50 Years |
| Furniture and Fixtures | 15 Years | 15 Years |
| Vehicles | 6-10 Years | 10 Years |

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2011

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 restriction. 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.

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

L. Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments, compensated absences, and special termination benefits that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current fiscal year. Bonds, capital leases, and long-term loans are recognized as a liability on the government fund financial statements when due.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2011

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

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2011

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the County Commissioners, which may be expressed by a motion but need not be passed by formal action, such as a resolution.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2011

S. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

T. Budgetary Data

All funds, except agency funds, are legally required to be budgeted and appropriated. Budgetary information for the 503 Corporation special revenue fund, the Sewer District, Water District, Geneva State Park Lodge enterprise funds, and the private purpose trust funds are not reported because they are not included in the entity for which the “appropriated budget” is adopted and do not maintain budgetary financial records. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is County Commissioner’s authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by County Commissioners.

The legal level of control has been established by County Commissioners at the object level within each department for all funds.

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

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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2011

NOTE 3: CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCES

A. Change in Accounting Principles

For 2011, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" and GASB Statement No. 59 "Financial Instruments Omnibus".

GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of this statement resulted in the reclassification of certain funds and restatement of the County's financial statements.

GASB Statement No. 59 improves existing standards regarding financial reporting and disclosure requirements of certain financial instruments and external investment pools for which significant issues have been identified in practice, by improving the consistency of measurements and by providing clarification of existing standards. The implementation of GASB Statement No. 59 did not have any effect on the County's financial statements.

B. Restatement of Prior Year Fund Balance

| | General | Motor Vehicle and Gas Tax | Public Assistance | Children Services | County Board of Mental Retardation |
|------------------------------------|--------------------|---------------------------------|----------------------|----------------------|--|
| Fund Balance at 12/31/10 | \$4,160,894 | \$4,072,619 | \$1,272,384 | \$2,752,649 | \$11,201,860 |
| Change in Fund Structure (GASB 54) | 360,622 | 0 | 0 | 0 | 0 |
| Adjusted Fund Balance at 12/31/10 | <u>\$4,521,516</u> | <u>\$4,072,619</u> | <u>\$1,272,384</u> | <u>\$2,752,649</u> | <u>\$11,201,860</u> |

| | Nursing Home | Community Mental Health | Nonmajor Governmental Funds | Total Governmental Funds |
|------------------------------------|-----------------|-------------------------------|-----------------------------------|--------------------------------|
| Fund Balance at 12/31/10 | \$85,044 | \$1,448,476 | \$13,221,053 | \$38,214,979 |
| Change in Fund Structure (GASB 54) | 0 | 0 | (360,622) | \$0 |
| Adjusted Fund Balance at 12/31/10 | <u>\$85,044</u> | <u>\$1,448,476</u> | <u>\$12,860,431</u> | <u>\$38,214,979</u> |

NOTE 4: BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP basis), the budgetary basis as provided by law and described above is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual – are presented in the basic financial statements for the general and major special revenue funds. The major differences between the budget basis and the GAAP basis (generally accepted accounting principles) are:

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2011

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures for all funds (budget) rather than as a part of restricted, committed and assigned fund balances (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).
6. *Certain funds have legally separate adopted budgets (budget) but are included in the General Fund (GAAP).

*As part of Governmental Accounting Standards Board No. 54 "Fund Balance Reporting", certain funds that are legally budgeted in separate special revenue funds are considered part of the General fund on a GAAP basis. This included the certificate of title administrator special revenue fund.

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 |
|--|------------------|------------------------------|----------------------|------------------------|
| GAAP Basis | \$1,186,350 | (\$174,670) | (\$654,319) | (\$212,823) |
| Unrecorded Cash | (1,325) | 0 | 0 | 0 |
| Net Adjustment for Revenue Accruals | (600,941) | (742,005) | 363,786 | (227,484) |
| Advances In | 383,692 | 0 | 0 | 0 |
| Advances Out | (445,000) | 0 | 0 | 0 |
| Net Adjustment for Expenditure Accruals | 424,411 | 760,189 | (217,866) | (508,126) |
| Adjustment for Funds Budgeted as Special Revenue | 93,888 | 0 | 0 | 0 |
| Adjustment for Encumbrances | (373,448) | (258,044) | (868,750) | (2,668) |
| Budget Basis | <u>\$667,627</u> | <u>(\$414,530)</u> | <u>(\$1,377,149)</u> | <u>(\$951,101)</u> |

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2011

| | Board of Developmental Disabilities | Nursing Home | Community Mental Health |
|--|---|-----------------|-------------------------------|
| GAAP Basis | (\$910,517) | \$650,758 | \$1,913,232 |
| Unrecorded Cash | 0 | 0 | 0 |
| Net Adjustment for Revenue Accruals | (783,863) | (308,079) | (681,098) |
| Advances In | 0 | 0 | 0 |
| Advances Out | 0 | 0 | 0 |
| Net Adjustment for Expenditure Accruals | 1,392,325 | (328,587) | (633,723) |
| Adjustment for Funds Budgeted as Special Revenue | 0 | 0 | 0 |
| Adjustment for Encumbrances | (195,064) | (77,581) | (841) |
| Budget Basis | (\$497,119) | (\$63,489) | \$597,570 |

NOTE 5: ACCOUNTABILITY

At December 31, 2011, the Geneva State Park Lodge enterprise fund had deficit net assets of \$2,987,951. 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 6: DEPOSITS AND INVESTMENTS

State statutes classify monies held by the County into two categories, active and inactive. Active deposits are public monies determined to be necessary to meet current demand upon the treasury. Active monies must be maintained either as cash in the County Treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

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

Monies held by the County, which are not considered active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury, or any other obligation guaranteed as to principal or interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2011

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.
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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2011

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, \$30,334,738 of the County's bank balance of \$42,692,648 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC

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

Investments

Investments are reported at fair value. As of December 31, 2011, the County had the following investments:

| <u>Investment Type</u> | <u>Fair Value</u> | <u>Investment Maturities</u> | | |
|---|----------------------|------------------------------|-------------------|---------------------|
| | | <u>12 Months or Less</u> | <u>1-3 Years</u> | <u>3-5 Years</u> |
| KeyCorp Common Stock | \$ 28,599 | \$ - | \$ - | \$ 28,599 |
| American Electric Power Co., Inc. Common Stock | 3,222 | - | - | 3,222 |
| Repurchase Agreements | 8,519,652 | 8,519,652 | - | - |
| US Treasury Bills | 559,513 | 559,513 | - | - |
| Federal National Mortgage Association Bonds | 2,754,083 | - | - | 2,754,083 |
| Federal Home Loan Bank Notes | 852,465 | - | 102,067 | 750,398 |
| Federal Home Loan Mortgage Corporation Notes | 1,001,990 | - | - | 1,001,990 |
| Total Investments | \$ 13,719,524 | \$ 9,079,165 | \$ 102,067 | \$ 4,538,292 |

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2011

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.

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, 2011. The following is the County's investment allocation at December 31, 2011:

| <u>Investment Type</u> | <u>Fair Value</u> | <u>Percent of Total</u> |
|--|----------------------|-------------------------|
| Repurchase Agreements | \$ 8,519,652 | 62.1% |
| Federal Home Loan Bank Notes | 852,465 | 6.2% |
| Federal National Mortgage Assoc. Bonds | 2,754,083 | 20.1% |
| Federal Home Loan Mortgage Corp. Notes | 1,001,990 | 7.3% |
| U.S. Treasury Bills | 559,513 | 4.1% |
| KeyCorp Common Stock | 28,599 | 0.2% |
| America Electric Power Common Stock | 3,222 | 0.1% |
| Total Investments | <u>\$ 13,719,524</u> | <u>100.0%</u> |

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2011

NOTE 7: PROPERTY TAXES

Property taxes include amounts levied against all real and public property, and tangible personal property located in the County. Property tax revenue received during 2011 for real and public utility property taxes represents collections of the 2010 taxes. Property tax payments received during 2011 for tangible personal property (other than public utility property) are for 2011 taxes.

2011 real property taxes were levied after October 1, 2010, on the assessed value as of January 1, 2010, the lien date. Assessed values are established by the State law at 35 percent of appraised market value. 2011 real property taxes are collected in and intended to finance 2011.

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. 2011 public utility property taxes became a lien December 31, 2010, are levied after October 1, 2010 and are collected in 2011 with real property.

2011 tangible personal property taxes are levied after October 1, 2010 on the value as of December 31, 2010. Collections are made in 2011. Tangible personal property assessments are being phased out – the assessment percentage for all property including inventory for 2011 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, 2011 was \$11.02 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2011 property tax receipts were based are as follows:

| | |
|----------------------------------|-------------------------|
| Real property | \$ 1,665,941,350 |
| Public utility personal property | <u>88,675,130</u> |
| Total assessed value | <u>\$ 1,754,616,480</u> |

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Current property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2011 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 2011 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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2011

NOTE 8 – FUND BALANCES

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental fund and all other governmental funds are presented below:

| Fund Balances | General | Motor Vehicle and Gas Tax | Public Assistance | Children Services | County Board of Mental Retardation |
|-----------------------------------|--------------------|---------------------------------|----------------------|----------------------|--|
| <i>Nonspendable:</i> | | | | | |
| Inventory | \$0 | \$87,005 | \$0 | \$0 | \$0 |
| Prepaid Items | 152,242 | 0 | 0 | 0 | 0 |
| Long-Term Loans | 0 | 0 | 0 | 0 | 0 |
| Unclaimed Funds | 318,648 | 0 | 0 | 0 | 0 |
| <i>Total Nonspendable</i> | 470,890 | 87,005 | 0 | 0 | 0 |
| <i>Restricted for:</i> | | | | | |
| Streets and Highways | 0 | 3,810,944 | 0 | 0 | 0 |
| Public Assistance Services | 0 | 0 | 618,065 | 0 | 0 |
| Children & Youth Related Services | 0 | 0 | 0 | 2,539,826 | 0 |
| County Board of Mental Health | 0 | 0 | 0 | 0 | 10,291,343 |
| Nursing Home Operation | 0 | 0 | 0 | 0 | 0 |
| Mental Health Services | 0 | 0 | 0 | 0 | 0 |
| Dog & Kennel | 0 | 0 | 0 | 0 | 0 |
| Probation Related Services | 0 | 0 | 0 | 0 | 0 |
| Real Estate Related Services | 0 | 0 | 0 | 0 | 0 |
| Health Related Services | 0 | 0 | 0 | 0 | 0 |
| Public Safety Related Services | 0 | 0 | 0 | 0 | 0 |
| Treasurer Related Services | 0 | 0 | 0 | 0 | 0 |
| Court Related Services | 0 | 0 | 0 | 0 | 0 |
| Emergency Mgt. & Related Services | 0 | 0 | 0 | 0 | 0 |
| Economic & Community Development | 0 | 0 | 0 | 0 | 0 |
| 503 Corporation | 0 | 0 | 0 | 0 | 0 |
| Debt Service Payments | 0 | 0 | 0 | 0 | 0 |
| Permanent Improvements | 0 | 0 | 0 | 0 | 0 |
| Other Purposes | 0 | 0 | 0 | 0 | 0 |
| <i>Total Restricted</i> | 0 | 3,810,944 | 618,065 | 2,539,826 | 10,291,343 |
| <i>Committed to:</i> | | | | | |
| Construction and Maintenance | 0 | 0 | 0 | 0 | 0 |
| Court Computerization | 0 | 0 | 0 | 0 | 0 |
| <i>Total Committed</i> | 0 | 0 | 0 | 0 | 0 |
| <i>Assigned to:</i> | | | | | |
| Encumbrances | 443,829 | 0 | 0 | 0 | 0 |
| <i>Unassigned</i> | 4,793,147 | 0 | 0 | 0 | 0 |
| <i>Total Fund Balances</i> | \$5,707,866 | \$3,897,949 | \$618,065 | \$2,539,826 | \$10,291,343 |

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2011

| Fund Balances | Nursing Home | Community Mental Health | Other Governmental Funds | Total Governmental Funds |
|-------------------------------------|------------------|-------------------------------|--------------------------------|--------------------------------|
| <i>Nonspendable:</i> | | | | |
| Inventory | \$17,225 | \$0 | \$0 | \$104,230 |
| Prepaid Items | 0 | 0 | 0 | 152,242 |
| Long-Term Loans | 0 | 0 | 2,369,763 | 2,369,763 |
| Unclaimed Funds | 0 | 0 | 0 | 318,648 |
| <i>Total Nonspendable</i> | 17,225 | 0 | 2,369,763 | 2,944,883 |
| <i>Restricted for:</i> | | | | |
| Streets and Highways | 0 | 0 | 0 | 3,810,944 |
| Public Assistance Services | 0 | 0 | 0 | 618,065 |
| Children and Youth Related Services | 0 | 0 | 947,112 | 3,486,938 |
| County Board of Mental Health | 0 | 0 | 0 | 10,291,343 |
| Nursing Home Operation | 718,577 | 0 | 0 | 718,577 |
| Mental Health Services | 0 | 3,361,708 | 0 | 3,361,708 |
| Dog and Kennel | 0 | 0 | 166,235 | 166,235 |
| Probation Related Services | 0 | 0 | 223,090 | 223,090 |
| Real Estate Related Services | 0 | 0 | 1,538,000 | 1,538,000 |
| Health Related Services | 0 | 0 | 258,398 | 258,398 |
| Public Safety Related Services | 0 | 0 | 420,000 | 420,000 |
| Treasurer Related Services | 0 | 0 | 161,508 | 161,508 |
| Court Related Services | 0 | 0 | 1,385,118 | 1,385,118 |
| Emergency Mgt. & Planning Services | 0 | 0 | 1,453,086 | 1,453,086 |
| Economic & Community Development | 0 | 0 | 450,284 | 450,284 |
| 503 Corporation | 0 | 0 | 445,928 | 445,928 |
| Debt Service Payments | 0 | 0 | 312,077 | 312,077 |
| Permanent Improvements | 0 | 0 | 1,867,435 | 1,867,435 |
| Other Purposes | 0 | 0 | 115,003 | 115,003 |
| <i>Total Restricted</i> | 718,577 | 3,361,708 | 9,743,274 | 31,083,737 |
| <i>Committed to:</i> | | | | |
| Construction and Maintenance | 0 | 0 | 354,946 | 354,946 |
| Court Computerization | 0 | 0 | 182,053 | 182,053 |
| <i>Total Committed</i> | 0 | 0 | 536,999 | 536,999 |
| <i>Assigned to:</i> | | | | |
| Encumbrances | 0 | 0 | 0 | 443,829 |
| <i>Unassigned</i> | 0 | 0 | 0 | 4,793,147 |
| <i>Total Fund Balances</i> | \$735,802 | \$3,361,708 | \$12,650,036 | \$39,802,595 |

NOTE 9: 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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2011

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-six 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 10: RECEIVABLES

Receivables at December 31, 2011 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.

Total special assessments receivable at December 31, 2011 were \$1,447,672. \$1,097,925 is expected to be collected in more than one year and the amount of delinquent special assessments was \$26,574.

A summary of the principal items of intergovernmental receivables follows:

| <i>Governmental Activities</i> | <u>Amount</u> |
|--------------------------------|------------------|
| Local Government | \$ 729,823 |
| Homestead and Rollback | 970,940 |
| Motor Vehicle License Tax | 1,562,018 |
| Motor Vehicle Gas Tax | 1,404,699 |
| Grants | 1,438,250 |
| Medicaid Reimbursements | 1,632,801 |
| Other Reimbursements | 1,509,210 |
| Total | \$ 9,247,741 |

NOTE 11: SHARED RISK POOL

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

County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among sixty-three 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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2011

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 2011 was \$459,243.

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 12: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2011, 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 |

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2011

II. Property

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

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

The County 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 2011, 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 \$808,482 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 \$251,211 for 2011 is accrued as a liability at year end. The reserve for future claims liability of \$352,780 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, 2011, 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 2010 and 2011 were:

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2011

| | Balance at Beginning of Year | Current Year Claims | Claim Payments | Balance at End of Year |
|------|------------------------------------|---------------------------|-------------------|------------------------------|
| 2010 | \$ 1,117,220 | \$ 6,419,034 | \$ 6,397,347 | \$ 1,138,907 |
| 2011 | 1,138,907 | 6,818,639 | 6,545,073 | 1,412,473 |

NOTE 13: CAPITAL ASSETS

A summary of changes in capital assets during 2011 follows:

| | Beginning Balance 01/01/2011 | Additions | Deletions | Ending Balance 12/31/2011 |
|--|------------------------------------|----------------------|---------------------|---------------------------------|
| Governmental Activities | | | | |
| <i>Capital Assets Not Being Depreciated:</i> | | | | |
| Land | \$ 712,055 | \$ - | \$ - | \$ 712,055 |
| Infrastructure | 110,227,961 | - | - | 110,227,961 |
| Construction in Progress | 175,292 | 1,512,037 | (165,887) | 1,521,442 |
| <i>Total Capital Assets Not Being Depreciated</i> | <u>111,115,308</u> | <u>1,512,037</u> | <u>(165,887)</u> | <u>112,461,458</u> |
| <i>Capital Assets, Being Depreciated:</i> | | | | |
| Buildings | 29,713,998 | - | - | 29,713,998 |
| Improvements Other Than Buildings | 880,412 | 165,887 | - | 1,046,299 |
| Equipment | 7,145,916 | 203,881 | - | 7,349,797 |
| Intangibles | 985,194 | 118,441 | - | 1,103,635 |
| Vehicles | 5,853,317 | 504,262 | (174,973) | 6,182,606 |
| <i>Total Capital Assets, Being Depreciated</i> | <u>44,578,837</u> | <u>992,471</u> | <u>(174,973)</u> | <u>45,396,335</u> |
| <i>Less Accumulated Depreciation:</i> | | | | |
| Buildings | (7,315,011) | (534,075) | - | (7,849,086) |
| Improvements Other Than Buildings | (292,331) | (30,389) | - | (322,720) |
| Equipment | (3,849,643) | (325,990) | - | (4,175,633) |
| Intangibles | (58,927) | (92,056) | - | (150,983) |
| Vehicles | (2,789,208) | (375,857) | 132,476 | (3,032,589) |
| <i>Total Accumulated Depreciation</i> | <u>(14,305,120)</u> | <u>(1,358,367)</u> * | <u>132,476</u> | <u>(15,531,011)</u> |
| <i>Total Capital Assets Being Depreciated, Net</i> | <u>30,273,717</u> | <u>(365,896)</u> | <u>(42,497)</u> | <u>29,865,324</u> |
| <i>Total Governmental Capital Assets, Net</i> | <u>\$ 141,389,025</u> | <u>\$ 1,146,141</u> | <u>\$ (208,384)</u> | <u>\$ 142,326,782</u> |

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2011

*Depreciation expense was charged to governmental functions as follows:

| | |
|---------------------------|--------------|
| General Government: | |
| Legislative and Executive | \$ 321,470 |
| Judicial | 75,052 |
| Public Safety | 183,934 |
| Public Works | 221,859 |
| Health | 302,831 |
| Human Services | 253,221 |
| | \$ 1,358,367 |

| | Beginning Balance 01/01/2011 | Additions | Deletions | Ending Balance 12/31/2011 |
|--|------------------------------------|--------------|-----------|---------------------------------|
| Business-Type Activities: | | | | |
| <i>Capital Assets Not Being Depreciated:</i> | | | | |
| Land | \$ 218,083 | \$ - | \$ - | \$ 218,083 |
| Construction in Progress | 2,742,467 | 1,244,783 | - | 3,987,250 |
| <i>Total Capital Assets Not Being Depreciated</i> | 2,960,550 | 1,244,783 | - | 4,205,333 |
| <i>Capital Assets, Being Depreciated:</i> | | | | |
| Buildings | 22,573,156 | - | - | 22,573,156 |
| Water and Sewer System | 47,919,691 | - | - | 47,919,691 |
| Equipment | 2,575,564 | 29,085 | - | 2,604,649 |
| Vehicles | 286,818 | 14,822 | - | 301,640 |
| <i>Total Capital Assets, Being Depreciated</i> | 73,355,229 | 43,907 | - | 73,399,136 |
| <i>Less Accumulated Depreciation:</i> | | | | |
| Buildings | (6,707,405) | (597,489) | - | (7,304,894) |
| Water and Sewer System | (23,643,708) | (1,072,464) | - | (24,716,172) |
| Equipment | (2,374,703) | (92,493) | - | (2,467,196) |
| Vehicles | (120,944) | (19,439) | - | (140,383) |
| <i>Total Accumulated Depreciation</i> | (32,846,760) | (1,781,885) | - | (34,628,645) |
| <i>Total Capital Assets Being Depreciated, Net</i> | 40,508,469 | (1,737,978) | - | 38,770,491 |
| <i>Total Business-Type Capital Assets, Net</i> | \$ 43,469,019 | \$ (493,195) | \$ - | \$ 42,975,824 |

NOTE 14: 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.

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. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or calling (614) 222-5601 or (800) 222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For 2011, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. The 2011 member contribution rates were 10.0 percent of covered payroll for members in state and local classifications. Public safety and law enforcement members contributed 11.0 and 11.6 percent, respectively.

The 2011 employer contribution rate for state and local employers was 14.0 percent of covered payroll, of which 4.0 percent was used to fund health care coverage for retirees. The law enforcement and public safety division employer contribution rate 18.1 percent of covered payroll, of which 4.0 percent was used to fund health care coverage for retirees. The employer contribution rate is determined actuarially. 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, 2011, 2010 and 2009 were \$4,878,909, \$4,845,333, and \$4,912,484, respectively. The full amount has been contributed for 2010 and 2009, and 93.5 percent has been contributed for 2011 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 2011 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, 2011

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

The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system. 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 wholly controlled, managed and supported in whole, or in part, by the State or any political subdivision thereof.

Plan Options - New members have a choice of three retirement plan options. In addition to the Defined Benefit (DB) Plan, new members are offered 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 Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan.

DB Plan Benefits – Plan benefits are established under Chapter 3307 of the 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 percent multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31st 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.

DC Plan Benefits – Benefits are established under Sections 3307.80 to 3307.89 of the Revised Code. For members who select the DC Plan, all member contributions and employer contributions at a rate of 10.5 percent 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.

Combined Plan Benefits – 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 one percent 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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2011

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, 2011, were 10 percent of covered payroll for members and 14 percent for employers. The County's required contributions for pension obligations to STRS Ohio for the fiscal years ended December 31, 2011, 2010 and 2009 were \$144,925, \$148,120 and \$141,729, respectively. 100 percent has been contributed for all three years.

STRS Ohio issues a stand-alone financial report. Copies of STRS Ohio's 2010 *Comprehensive Annual Financial Report* will be available sometime after December 31, 2010.

Additional information or copies of STRS Ohio's 2010 *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.

NOTE 15: 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 visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or 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 2011, state and local employers contributed at a rate of 14.0 percent of covered payroll and public safety and law enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB plan.

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 4.0 percent during calendar year 2011. The portion of employer contributions allocated to health care for members in the combined plan was 6.05 percent during calendar year 2011. The OPERS Board of Trustees is also authorized to establish rules for the retiree, or their surviving beneficiaries, to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2011

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2011, 2010, and 2009 were \$2,375,435, \$2,390,360 and \$2,360,510 respectively; 93.5 percent has been contributed for 2011 and 100 percent for 2010 and 2009.

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. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. 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 Care 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 calling (888) 227-7877 or by visiting the STRS Ohio website at www.strsoh.org.

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 2011, 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, 2011, 2010 and 2009 were \$10,352, \$10,580 and \$10,124, respectively. 100 percent has been contributed for all three years.

NOTE 16: 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, 2011

NOTE 17: LONG-TERM OBLIGATIONS

| Debt Issue | Interest Rate | Original Issue Amount | Date of Maturity |
|--|---------------|-----------------------|------------------|
| Governmental Activities: | | | |
| 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 |
| 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 |
| Business-Type Activities: | | | |
| 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-2011 | 2.15% | 6,700,000 | 5/23/2012 |
| 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 |
| OPWC Loan-S.R. 534 Pump Station Replacement-2011 | 0.00% | 140,597 | n/a |

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2011

Changes in the County's long-term obligations during 2011 were as follows:

| | Outstanding 12/31/2010 | Additions | Reductions | Outstanding 12/31/2011 | Amounts Due In One Year |
|--|---------------------------|---------------------|-----------------------|---------------------------|----------------------------|
| Governmental Activities: | | | | | |
| <i>General Obligation Bonds (Unvoted):</i> | | | | | |
| 4H Building | \$ 102,000 | \$ - | \$ (3,100) | \$ 98,900 | \$ 3,200 |
| 2010 Various Purpose | 3,000,000 | - | - | 3,000,000 | - |
| 2001 County Building | 123,145 | - | (123,145) | - | - |
| 2003 Nursing Home Improvement | 2,981,200 | - | (88,200) | 2,893,000 | 92,200 |
| 2002 Road Improvement | 90,000 | - | (22,500) | 67,500 | 22,500 |
| <i>Total General Obligation Bonds</i> | <u>6,296,345</u> | <u>-</u> | <u>(236,945)</u> | <u>6,059,400</u> | <u>117,900</u> |
| <i>OPWC Loans:</i> | | | | | |
| Cork Cold Springs Road/Bridges | 20,000 | - | (5,000) | 15,000 | 5,000 |
| State Road Safety Realignment | 60,000 | - | (10,000) | 50,000 | 10,000 |
| State Road and Clay Street | 136,321 | - | (12,392) | 123,929 | 12,393 |
| <i>Total OPWC Loans</i> | <u>216,321</u> | <u>-</u> | <u>(27,392)</u> | <u>188,929</u> | <u>27,393</u> |
| <i>Other Long-Term Obligations:</i> | | | | | |
| Cook Road Improvement (TIF) | 81,878 | - | (3,199) | 78,679 | 3,132 |
| Capital Leases | 475,275 | 135,523 | (321,719) | 289,079 | 184,986 |
| Claims Payable | 320,048 | 101,289 | (68,557) | 352,780 | - |
| Compensated Absences | 2,818,655 | 1,083,032 | (1,108,556) | 2,793,131 | 1,054,111 |
| <i>Total Other Long-Term Obligations</i> | <u>3,695,856</u> | <u>1,319,844</u> | <u>(1,502,031)</u> | <u>3,513,669</u> | <u>1,242,229</u> |
| <i>Total Governmental Activities</i> | <u>\$ 10,208,522</u> | <u>\$ 1,319,844</u> | <u>\$ (1,766,368)</u> | <u>\$ 9,761,998</u> | <u>\$ 1,387,522</u> |

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2011

| | Outstanding 12/31/2010 | Additions | (Reductions) | Outstanding 12/31/2011 | Amounts Due In One Year |
|---|---------------------------|---------------------|-----------------------|---------------------------|----------------------------|
| Business-Type Activities: | | | | | |
| Revenue Bonds (Self-Supporting): | | | | | |
| Sewer District Improvement #1 | \$ 347,200 | \$ - | \$ (12,300) | \$ 334,900 | \$ 13,000 |
| Water System Acquisition Bonds | 4,742,000 | - | (117,000) | 4,625,000 | 123,000 |
| Geneva State Park Lodge | 12,510,000 | - | (385,000) | 12,125,000 | 405,000 |
| Unamortized Discount | (82,101) | 4,470 | - | (77,631) | - |
| Total Revenue Bonds | 17,517,099 | 4,470 | (514,300) | 17,007,269 | 541,000 |
| General Obligation Notes: | | | | | |
| Lodge & Conference Center Notes | 7,000,000 | 6,700,000 | (7,000,000) | 6,700,000 | 6,700,000 |
| Unamortized Premium | - | 23,182 | (13,523) | 9,659 | 9,659 |
| Total General Obligation Notes | 7,000,000 | 6,723,182 | (7,013,523) | 6,709,659 | 6,709,659 |
| OWDA Loans: | | | | | |
| Palmer Avenue | 156,960 | - | (42,891) | 114,069 | 44,425 |
| County Line Road Waterline | 44,044 | - | (13,672) | 30,372 | 14,657 |
| Austinburg Sewer Improvement | 1,045,883 | - | (112,852) | 933,031 | 117,549 |
| Driftwood Sanitary Sewer | 172,589 | - | (16,624) | 155,965 | 17,212 |
| Rome Rock Creek | 206,323 | - | (17,845) | 188,478 | 18,204 |
| North Bend Sewer | 120,998 | - | (9,883) | 111,115 | 10,460 |
| AshCraft Wastewater | 502,999 | - | (35,937) | 467,062 | 37,256 |
| Holiday Campland Wastewater | 112,054 | - | (55,748) | 56,306 | 56,306 |
| Water System #1 | 11,302,917 | - | (304,672) | 10,998,245 | 318,036 |
| Airport | 7,731 | - | (5,088) | 2,643 | 2,643 |
| Olive Drive Sewer | 56,145 | - | (3,573) | 52,572 | 3,713 |
| Water Line Construction | 884,128 | - | (44,448) | 839,680 | 46,462 |
| Waterline Extension - 2005 | 82,156 | - | (4,279) | 77,877 | 4,450 |
| Waterline Extension - 2006 | 334,679 | - | (7,370) | 327,309 | 7,662 |
| Austinburg Sanitary Sewers 2010 | 237,655 | - | (7,333) | 230,322 | - |
| Total OWDA Loans | 15,267,261 | - | (682,215) | 14,585,046 | 699,035 |
| OPWC Loans: | | | | | |
| Plymouth-Stumpville Road | 62,050 | - | (7,300) | 54,750 | 7,300 |
| Driftwood Road | 174,187 | - | (15,835) | 158,352 | 15,835 |
| Lake Road Waterline | 168,356 | - | (12,472) | 155,884 | 12,471 |
| Geneva Area Lake Road Waterline | 57,605 | - | (3,600) | 54,005 | 3,600 |
| Saybrook Water Tank Improvement | 271,907 | - | (21,753) | 250,154 | 21,753 |
| Jones/Perry/N.Market St. Waterline | 147,927 | - | (8,218) | 139,709 | 8,218 |
| Ashtabula County Water System | 306,248 | - | (17,500) | 288,748 | 17,500 |
| Generator Replacement Project | 28,424 | - | (1,458) | 26,966 | 1,457 |
| S.R. 534 Pump Station Replacement | - | 140,597 | - | 140,597 | - |
| Total OPWC Loans | 1,216,704 | 140,597 | (88,136) | 1,269,165 | 88,134 |
| Compensated Absences | 57,832 | 31,820 | (22,732) | 66,920 | 21,589 |
| Total Business-Type Activities | \$ 41,058,896 | \$ 6,900,069 | \$ (8,320,906) | \$ 39,638,059 | \$ 8,059,417 |

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2011

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 2010, \$7,000,000 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 2011, the County retired the revenue bonds with the proceeds of general obligation notes totaling \$6,700,000.

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:

| Date | Principal Amount to be Redeemed |
|------|---------------------------------|
| 2012 | \$405,000 |
| 2013 | 430,000 |
| 2014 | 450,000 |

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 |

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2011

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.

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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2011

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 |
| 2012 | \$ 117,900 | \$ 219,841 | \$ 27,393 | \$ 3,132 | \$ 5,445 |
| 2013 | 377,663 | 235,834 | 27,393 | 3,374 | 5,203 |
| 2014 | 391,179 | 221,196 | 27,393 | 3,618 | 4,959 |
| 2015 | 382,712 | 206,037 | 22,393 | 3,880 | 4,897 |
| 2016 | 405,838 | 186,165 | 22,393 | 4,147 | 4,430 |
| 2017-2021 | 2,041,786 | 740,783 | 61,964 | 25,756 | 17,129 |
| 2022-2026 | 1,336,922 | 362,282 | - | 34,772 | 6,371 |
| 2027-2031 | 1,005,400 | 139,488 | - | - | - |
| Total | \$ 6,059,400 | \$ 2,311,626 | \$ 188,929 | \$ 78,679 | \$ 48,434 |

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 |
| 2012 | \$ 6,700,000 | \$ 75,375 | 541,000 | 908,699 | 699,035 | 604,317 | \$ 88,134 |
| 2013 | - | - | 569,600 | 882,086 | 667,264 | 576,650 | 88,136 |
| 2014 | - | - | 596,300 | 853,984 | 654,754 | 548,276 | 88,136 |
| 2015 | - | - | 628,000 | 824,569 | 657,800 | 521,193 | 88,136 |
| 2016 | - | - | 658,800 | 791,700 | 685,623 | 493,370 | 88,136 |
| 2017-2021 | - | - | 3,852,300 | 3,400,106 | 3,317,182 | 2,032,384 | 330,431 |
| 2022-2026 | - | - | 5,030,700 | 2,222,382 | 3,055,034 | 1,361,108 | 256,134 |
| 2027-2031 | - | - | 4,224,200 | 703,789 | 3,379,766 | 682,055 | 101,323 |
| 2032-2035 | - | - | 984,000 | 79,717 | 1,238,266 | 61,908 | - |
| Total | \$ 6,700,000 | \$ 75,375 | \$ 17,084,900 | \$ 10,667,032 | \$ 14,354,724 | \$ 6,881,261 | \$ 1,128,566 |

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 Austinburg Sanitary Sewer loan issued by the OWDA and the State Route 534 Pump Station OPWC loan will not have an accurate repayment schedule until the loans are finalized and, therefore, are not included in the schedule of future annual debt service requirements. The balance of the OWDA loan and the OPWC loan are \$230,322 and \$140,597, respectively.

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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2011

At December 31, 2011, the County had an unvoted debt margin of \$29,518,570, and a direct debt margin of \$4,699,323.

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 \$3,137,832. Principal and interest paid and total net revenues for the current year were \$412,746 and \$1,042,621, 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 2011, the principal and interest payments exceed net revenues. The total principal and interest remaining to be paid on the debt is \$27,047,374. Principal and interest paid and total net revenues for the current year were \$1,320,953 and \$1,831,311, respectively.

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 \$20,194,149. Principal and interest paid and total net revenues for the current year were \$1,104,413 and \$170,741, 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, 2011 there were three series of industrial revenue bonds outstanding, with an aggregate principal amount payable of \$2,516,904.

NOTE 18: 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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2011

In the current year, the loan payment included \$26,587 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 |
| 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 | 28,223 | 2,625 | 30,848 |
| 2017-2021 | 145,403 | 9,421 | 154,824 |
| 2022-2024 | 116,860 | 3,712 | 120,572 |
| Total | \$ 399,519 | \$ 30,117 | \$ 429,636 |

NOTE 19: 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, accounting software and two trucks for the road department. During 2011 the County entered into a lease obligation for five police cruisers. 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, 2011 for governmental activities follows:

| | Governmental Activities |
|--------------------------------|----------------------------|
| Asset: | |
| Equipment | \$154,992 |
| Vehicles | 376,184 |
| Software | 396,057 |
| Total Historical Cost | 927,233 |
| Less: Accumulated Depreciation | (179,487) |
| Total Book Value | \$747,746 |

In 2012, the County will be making lease payments of \$195,822 which consists of \$184,986 in principal and \$10,836 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, 2011.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2011

| | Year | Amount |
|---|------|------------|
| | 2012 | \$ 195,822 |
| | 2013 | 85,303 |
| | 2014 | 22,184 |
| Total minimum lease payments | | 303,309 |
| Less: amount representing interest | | (14,230) |
| Present value of minimum lease payments | | \$ 289,079 |

NOTE 20: INTERFUND TRANSFERS AND BALANCES

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2011, consisted of the following:

| Transfers To | Transfers From | | | Totals |
|--------------------------|----------------|--------------|--------------------------|--------------|
| | General | Nursing Home | Other Governmental Funds | |
| Governmental | | | | |
| General | \$ - | \$ - | \$ 966 | \$ 966 |
| Public Assistance | - | - | 743,064 | 743,064 |
| Other Governmental Funds | 705,054 | 222,393 | - | 927,447 |
| Total Governmental | 705,054 | 222,393 | 744,030 | 1,671,477 |
| Business-Type | | | | |
| Sewer | - | - | 5,421 | 5,421 |
| Geneva State Park Lodge | 141,000 | - | 1,104,413 | 1,245,413 |
| Total Business-Type | 141,000 | - | 1,109,834 | 1,250,834 |
| Government-wide Total | \$ 846,054 | \$ 222,393 | \$1,853,864 | \$ 2,922,311 |

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 and the nursing home fund to the bond retirement fund were made for the payment of debt.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2011

B. Interfund balances

Interfund balances consisted of the following at December 31, 2011, as reported on the fund statements:

| Payable Fund | Receivable Fund | | Total |
|------------------------------------|-----------------|-----------------|------------|
| | General | Hospitalization | |
| General Fund | \$ - | \$ 57,268 | \$ 57,268 |
| Motor Vehicle & Gas Tax | - | 17,341 | 17,341 |
| Public Assistance | - | 28,693 | 28,693 |
| Children Services | - | 19,407 | 19,407 |
| County Board of Mental Retardation | - | 95,809 | 95,809 |
| Nursing Home | - | 36,042 | 36,042 |
| Community Mental Health | - | 876 | 876 |
| Other Non-major Governmental Funds | - | 22,347 | 22,347 |
| Sewer District | - | 2,556 | 2,556 |
| Water District | - | 2,172 | 2,172 |
| Workers Comp Self Insurance | 74,000 | - | 74,000 |
| Total | \$ 74,000 | \$ 282,511 | \$ 356,511 |

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, 2011, that had not been reimbursed by the operating funds at year end.

All interfund balances are expected to be repaid within one year. Interfund balances between governmental funds are eliminated on the government-wide financial statement.

NOTE 21: 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 2011.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2011

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.

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 22: 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.

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 2011, the County Board of Developmental Disabilities contributed \$310,424.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2011

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 2011. Financial statements can be obtained from the EASTGATE Regional Council of Governments, 5121 Mahoning Ave., Austintown, Ohio 44515.

NOTE 23: RELATED PARTY TRANSACTIONS

During 2011 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 \$188,426 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.

NOTE 24: CONTINGENT LIABILITIES

A. Grants

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

B. Litigation

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

NOTE 25: 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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2011

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.

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 \$162,254.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2011

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, 2011:

| | | |
|---------------------------------|----|----------------|
| Cash in checking | \$ | 55,439 |
| Cash in savings | | 17,378 |
| Cash in money market | | 30,781 |
| Cash in certificates of deposit | | <u>64,547</u> |
| Total | \$ | <u>168,145</u> |

C. Equipment and Capital Improvements

The following is a summary of equipment and capital improvements at December 31, 2011:

| | | |
|--|----|------------------|
| Buildings | \$ | 255,113 |
| Equipment | | 108,646 |
| Capital improvements | | 27,257 |
| Vehicle | | <u>53,508</u> |
| | | 444,524 |
| Less: Accumulated depreciation | | <u>(167,244)</u> |
| Net equipment and capital improvements | \$ | <u>277,280</u> |

Depreciation expense for the year ended December 31, 2011 was \$12,705.

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, 2011 the Organization had no uninsured cash balances.

E. Temporarily Restricted Net Assets

Temporarily restricted net assets of \$7,213 at December 31, 2011 were for the following purposes; \$880 for employee of the year, \$3,450 for client activities and \$2,883 for a living memorial.

F. Concentration of Revenues

For the year ended December 31, 2011, approximately 29 percent of revenue was provided by one customer. A significant reduction in the level of this support revenue could have an effect on Ash/Craft Industries, Inc.

NOTE 26: 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 are included on the statement of net assets. The statement of changes in net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made. The Airport uses the full accrual basis of accounting in which revenue is recognized when earned and expenses when incurred.

2. Cash and Cash Equivalents

The Airport maintains interest bearing depository accounts. All funds of the Airport are maintained in these accounts and are presented in the Statement of Net Assets as "Cash and Cash Equivalents." The Airport has no investments.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general operating fund during 2011 amounted to \$634.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2011

3. 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 |

4. 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.

5. 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. Operating Lease Agreements

In prior years, the Airport entered into four operating lease agreements for hangar improvements. The hangar improvements were paid for by tenants in exchange for the free use of the hangars for an agreed upon number of years. The terms of these agreements state that the assets will become property of the Airport at conclusion of the agreement.

During 2011, two hangar agreements expired. As a result, the assets reverted to the Airport and were capitalized at their current fair market value. The Airport also recognized a gain on expired lease transactions in the amount of \$85,190, which is the difference between the leases receivable being carried on the Airport's statement of net assets and the fair market value of the assets acquired.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2011

E. 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 2011 were as follows:

| | Amount Outstanding 12/31/2010 | Additions | Reductions | Amount Outstanding 12/31/2011 | Amount Due In One Year |
|----------------------------------|-------------------------------------|-----------|-------------|-------------------------------------|---------------------------|
| Business-Type Activities: | | | | | |
| Revenue Bonds | \$ 1,267,300 | \$ - | \$ (30,000) | \$ 1,237,300 | \$ 31,100 |

The annual requirements to retire this debt are as follows:

| | 2005 Revenue Bonds | | |
|-----------|--------------------|------------|--------------|
| | Principal | Interest | Total |
| 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 | 36,600 | 45,573 | 82,173 |
| 2017-2021 | 207,100 | 203,915 | 411,015 |
| 2022-2026 | 253,400 | 157,533 | 410,933 |
| 2027-2031 | 310,200 | 100,778 | 410,978 |
| 2032-2035 | 297,500 | 31,302 | 328,802 |
| | \$ 1,237,300 | \$ 735,336 | \$ 1,972,636 |

F. Defined Benefit Pension Plans

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

The Airport's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2011, 2010 and 2009 were \$8,092, \$5,518, and \$8,758, respectively. 100 percent has been contributed for 2011, 2010 and 2009. There were no contributions made to the member-directed plan for 2011.

G. Postemployment Benefits

Like the primary government, the Airport participates in the Ohio Public Employees Retirement System (OPERS); see Note 15. The Airport's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2011, 2010, and 2009 were \$2,312, \$2,017 and \$3,706, respectively. 100 percent has been contributed for 2011, 2010 and 2009.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2011

H. Capital Assets

A summary of the Airport's capital assets at December 31, 2011 follows:

| | Balance 12/31/2010 | Additions | Deletions | Balance 12/31/2011 |
|--|-----------------------|-------------------|-------------------|-----------------------|
| <i>Nondepreciable Capital Assets:</i> | | | | |
| Land | \$ 108,569 | \$ - | \$ - | \$ 108,569 |
| <i>Capital Assets Being Depreciated:</i> | | | | |
| Building and Improvements | 2,015,388 | 197,986 | - | 2,213,374 |
| Improvements Other Than Buildings | 2,212,820 | 7,440 | - | 2,220,260 |
| Vehicles | 414,176 | 10,348 | (2,800) | 421,724 |
| Furniture and Equipment | 40,136 | 71,569 | - | 111,705 |
| <i>Total Capital Assets Being Depreciated</i> | <u>4,682,520</u> | <u>287,343</u> | <u>(2,800)</u> | <u>4,967,063</u> |
| <i>Less: Accumulated Depreciation:</i> | | | | |
| Building and Improvements | (356,628) | (55,286) | - | (411,914) |
| Improvements Other Than Buildings | (423,312) | (68,405) | - | (491,717) |
| Vehicles | (343,856) | (11,856) | 840 | (354,872) |
| Furniture and Equipment | (32,085) | (8,313) | - | (40,398) |
| <i>Total Accumulated Depreciation</i> | <u>(1,155,881)</u> | <u>(143,860)</u> | <u>840</u> | <u>(1,298,901)</u> |
| <i>Total Capital Assets Being Depreciated, Net</i> | <u>3,526,639</u> | <u>143,483</u> | <u>(1,960)</u> | <u>3,668,162</u> |
| <i>Business-Type Capital Assets, Net</i> | <u>\$ 3,635,208</u> | <u>\$ 143,483</u> | <u>\$ (1,960)</u> | <u>\$ 3,776,731</u> |

I. 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.

J. Subsequent Event – Strategic Plan and Change of Name

In August of 2011, the Airport hired the firm of R.A. Wiedman and Associates of Georgetown, Kentucky, to help develop a strategic plan for the Airport which will focus efforts on developing the various markets that the Airport serves. As part of the overall plan to rebrand the Airport, the Board has agreed to change the name of the Airport in 2012 from the Ashtabula County Airport to the Northeast Ohio Regional Airport.

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2011

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:

| 2011 | | 2010 | | 2009 | |
|------------------|-------------|------------------|-------------|------------------|-------------|
| Centerline Miles | Average PCR | Centerline Miles | Average PCR | Centerline Miles | Average PCR |
| 347 | 66.88 | 347 | 66.88 | 346 | 64.73 |

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

| Year | Budgeted Expenditures | Actual Expenditures | Difference |
|------|-----------------------|---------------------|------------|
| 2011 | \$4,871,000 | \$4,448,094 | \$422,906 |
| 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, 2011

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:

| 2011 | | 2010 | | 2009 | |
|-------------------|---------------------------|-------------------|---------------------------|-------------------|---------------------------|
| Number of Bridges | Average Condition Ranking | Number of Bridges | Average Condition Ranking | Number of Bridges | Average Condition Ranking |
| 907 | 7.01 | 908 | 7.12 | 908 | 6.97 |

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 |
|------|-----------------------|---------------------|------------|
| 2011 | \$1,355,850 | \$1,004,786 | \$351,064 |
| 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**

Combining Statements -- Nonmajor Governmental Funds

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.

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

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

Nonmajor Special Revenue Funds (Continued)

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 Grant 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.

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, 2011

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Fund | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|--|---|-------------------------------------|--|--|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 7,476,463 | \$ 312,077 | \$ 2,410,536 | \$ 10,199,076 |
| Cash and Cash Equivalents: | | | | |
| In Segregated Accounts | 177,046 | - | - | 177,046 |
| Receivables: | | | | |
| Taxes | 1,123,000 | 846,151 | - | 1,969,151 |
| Accounts | 221,977 | - | 9,473 | 231,450 |
| Special Assessments | 192,897 | - | - | 192,897 |
| Intergovernmental Receivable | 347,067 | 60,700 | - | 407,767 |
| Loans Receivable | 2,369,763 | - | - | 2,369,763 |
| <i>Total Assets</i> | <u>\$ 11,908,213</u> | <u>\$ 1,218,928</u> | <u>\$ 2,420,009</u> | <u>\$ 15,547,150</u> |
| Liabilities | | | | |
| Accounts Payable | \$ 111,910 | \$ - | \$ 11,630 | \$ 123,540 |
| Accrued Wages and Benefits | 134,846 | - | 2,482 | 137,328 |
| Interfund Payable | 21,663 | - | 684 | 22,347 |
| Intergovernmental Payable | 137,072 | - | 779 | 137,851 |
| Deferred Revenue | 1,569,197 | 906,851 | - | 2,476,048 |
| <i>Total Liabilities</i> | <u>1,974,688</u> | <u>906,851</u> | <u>15,575</u> | <u>2,897,114</u> |
| Fund Balances | | | | |
| Nonspendable | 2,369,763 | - | - | 2,369,763 |
| Restricted | 7,563,762 | 312,077 | 1,867,435 | 9,743,274 |
| Committed | - | - | 536,999 | 536,999 |
| <i>Total Fund Balances</i> | <u>9,933,525</u> | <u>312,077</u> | <u>2,404,434</u> | <u>12,650,036</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$ 11,908,213</u> | <u>\$ 1,218,928</u> | <u>\$ 2,420,009</u> | <u>\$ 15,547,150</u> |

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2011

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Fund | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|--|---|-------------------------------------|--|--|
| Revenues | | | | |
| Property Taxes | \$ 150,922 | \$ 874,008 | \$ - | \$ 1,024,930 |
| Charges for Services | 4,265,637 | - | 148,495 | 4,414,132 |
| Fines and Forfeitures | 88,540 | - | - | 88,540 |
| Intergovernmental | 4,979,813 | 264,395 | 150 | 5,244,358 |
| Special Assessments | 199,155 | - | - | 199,155 |
| Interest | 121,652 | - | 566 | 122,218 |
| Other | 494,161 | 53,567 | - | 547,728 |
| <i>Total Revenues</i> | <u>10,299,880</u> | <u>1,191,970</u> | <u>149,211</u> | <u>11,641,061</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 3,117,115 | - | - | 3,117,115 |
| Judicial | 764,366 | - | 128,688 | 893,054 |
| Public Safety | 1,699,607 | - | - | 1,699,607 |
| Public Works | 46,586 | - | - | 46,586 |
| Health | 948,330 | - | - | 948,330 |
| Human Services | 1,889,200 | - | - | 1,889,200 |
| Capital Outlay | 214,487 | - | 1,512,037 | 1,726,524 |
| Debt Service: | | | | |
| Principal Retirement | 26,587 | 348,933 | - | 375,520 |
| Interest and Fiscal Charges | - | 229,103 | - | 229,103 |
| <i>Total Expenditures</i> | <u>8,706,278</u> | <u>578,036</u> | <u>1,640,725</u> | <u>10,925,039</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>1,593,602</u> | <u>613,934</u> | <u>(1,491,514)</u> | <u>716,022</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 335,054 | 405,393 | 187,000 | 927,447 |
| Transfers Out | (743,064) | (1,110,800) | - | (1,853,864) |
| <i>Total Other Financing Sources (Uses)</i> | <u>(408,010)</u> | <u>(705,407)</u> | <u>187,000</u> | <u>(926,417)</u> |
| <i>Net Change in Fund Balances</i> | 1,185,592 | (91,473) | (1,304,514) | (210,395) |
| <i>Fund Balances Beginning of Year - Restated (See Note 3)</i> | <u>8,747,933</u> | <u>403,550</u> | <u>3,708,948</u> | <u>12,860,431</u> |
| <i>Fund Balances End of Year</i> | <u>\$ 9,933,525</u> | <u>\$ 312,077</u> | <u>\$ 2,404,434</u> | <u>\$ 12,650,036</u> |

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011

| | Viaduct Lighting | Dog and Kennel | Marriage License | Probate Court | Indigent Guardianship |
|--|---------------------|-------------------|---------------------|------------------|--------------------------|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 4,935 | \$ 174,305 | \$ 22,742 | \$ 1,313 | \$ 5,578 |
| Cash and Cash Equivalents: | | | | | |
| In Segregated Accounts | - | - | - | - | - |
| Receivables: | | | | | |
| Taxes | - | - | - | - | - |
| Accounts | - | - | 1,172 | - | - |
| Special Assessments | - | - | - | - | - |
| Intergovernmental Receivable | - | - | - | - | - |
| Loans Receivable | - | - | - | - | - |
| <i>Total Assets</i> | <u>\$ 4,935</u> | <u>\$ 174,305</u> | <u>\$ 23,914</u> | <u>\$ 1,313</u> | <u>\$ 5,578</u> |
| Liabilities | | | | | |
| Accounts Payable | \$ - | \$ - | \$ 10,121 | \$ - | \$ - |
| Accrued Wages and Benefits | - | 3,208 | - | - | - |
| Interfund Payable | - | 200 | - | - | - |
| Intergovernmental Payable | - | 4,662 | - | - | - |
| Deferred Revenue | - | - | - | - | - |
| <i>Total Liabilities</i> | <u>-</u> | <u>8,070</u> | <u>10,121</u> | <u>-</u> | <u>-</u> |
| Fund Balances | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | 4,935 | 166,235 | 13,793 | 1,313 | 5,578 |
| <i>Total Fund Balance</i> | <u>4,935</u> | <u>166,235</u> | <u>13,793</u> | <u>1,313</u> | <u>5,578</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$ 4,935</u> | <u>\$ 174,305</u> | <u>\$ 23,914</u> | <u>\$ 1,313</u> | <u>\$ 5,578</u> |

| Child Support | Real Estate Assessment | Solid Waste | Indigent Drivers | Juvenile Special Projects |
|-------------------|------------------------|-------------------|-------------------|---------------------------|
| \$ 549,583 | \$ 1,497,346 | \$ 266,225 | \$ 123,823 | \$ 41,692 |
| - | - | - | - | - |
| - | 927,000 | - | - | - |
| 51,016 | 2,617 | 34,182 | 1,420 | - |
| - | - | - | - | - |
| 60,734 | - | - | - | - |
| - | - | - | - | - |
| <u>\$ 661,333</u> | <u>\$ 2,426,963</u> | <u>\$ 300,407</u> | <u>\$ 125,243</u> | <u>\$ 41,692</u> |
| \$ 815 | \$ 7,149 | \$ 40,084 | \$ - | \$ - |
| 41,956 | 17,881 | 1,384 | - | - |
| 8,547 | 4,161 | - | - | - |
| 64,686 | 6,168 | 541 | - | - |
| - | 927,000 | - | - | - |
| 116,004 | 962,359 | 42,009 | - | - |
| - | - | - | - | - |
| <u>545,329</u> | <u>1,464,604</u> | <u>258,398</u> | <u>125,243</u> | <u>41,692</u> |
| 545,329 | 1,464,604 | 258,398 | 125,243 | 41,692 |
| <u>\$ 661,333</u> | <u>\$ 2,426,963</u> | <u>\$ 300,407</u> | <u>\$ 125,243</u> | <u>\$ 41,692</u> |

(Continued)

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2011

| | Probate Dispute Resolution | Enforcement and Education | Community Corrections | Youth Services | Juvenile Court Title IV-E | Foster Care Probation Title IV-E |
|--|----------------------------------|------------------------------|--------------------------|-------------------|---------------------------------|--|
| Assets | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 60,977 | \$ 54,683 | \$ 114,359 | \$ 133,561 | \$ 21,056 | \$ 149,474 |
| Cash and Cash Equivalents: | | | | | | |
| In Segregated Accounts | - | - | - | - | - | - |
| Receivables: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Accounts | 2,796 | 59 | - | - | - | - |
| Special Assessments | - | - | - | - | - | - |
| Intergovernmental Receivable | - | - | - | - | - | 36,579 |
| Loans Receivable | - | - | - | - | - | - |
| <i>Total Assets</i> | <u>\$ 63,773</u> | <u>\$ 54,742</u> | <u>\$ 114,359</u> | <u>\$ 133,561</u> | <u>\$ 21,056</u> | <u>\$ 186,053</u> |
| Liabilities | | | | | | |
| Accounts Payable | \$ - | \$ - | \$ 1,964 | \$ 404 | \$ 8,528 | \$ - |
| Accrued Wages | - | - | 7,632 | 23,183 | - | 760 |
| Interfund Payable | - | - | 253 | 451 | - | 81 |
| Intergovernmental Payable | - | - | 2,276 | 4,475 | 9,691 | 181 |
| Deferred Revenue | - | - | - | - | - | 36,579 |
| <i>Total Liabilities</i> | <u>-</u> | <u>-</u> | <u>12,125</u> | <u>28,513</u> | <u>18,219</u> | <u>37,601</u> |
| Fund Balances | | | | | | |
| Nonspendable | - | - | - | - | - | - |
| Restricted | 63,773 | 54,742 | 102,234 | 105,048 | 2,837 | 148,452 |
| <i>Total Fund Balance</i> | <u>63,773</u> | <u>54,742</u> | <u>102,234</u> | <u>105,048</u> | <u>2,837</u> | <u>148,452</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$ 63,773</u> | <u>\$ 54,742</u> | <u>\$ 114,359</u> | <u>\$ 133,561</u> | <u>\$ 21,056</u> | <u>\$ 186,053</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 | \$ 77,807 | \$ 34,557 | \$ 132,831 | \$ 7,993 | \$ 147,186 | \$ 1,024 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 6,832 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>\$ 1,520</u> | <u>\$ 77,807</u> | <u>\$ 34,557</u> | <u>\$ 132,831</u> | <u>\$ 7,993</u> | <u>\$ 154,018</u> | <u>\$ 1,024</u> |
| \$ - | \$ - | \$ 242 | \$ 250 | \$ - | \$ - | \$ - |
| - | 3,029 | - | 3,308 | - | 2,187 | - |
| - | 413 | - | 944 | - | 1,116 | - |
| - | 969 | - | 1,136 | - | 704 | - |
| - | - | - | - | - | - | - |
| - | 4,411 | 242 | 5,638 | - | 4,007 | - |
| - | - | - | - | - | - | - |
| <u>1,520</u> | <u>73,396</u> | <u>34,315</u> | <u>127,193</u> | <u>7,993</u> | <u>150,011</u> | <u>1,024</u> |
| <u>1,520</u> | <u>73,396</u> | <u>34,315</u> | <u>127,193</u> | <u>7,993</u> | <u>150,011</u> | <u>1,024</u> |
| <u>\$ 1,520</u> | <u>\$ 77,807</u> | <u>\$ 34,557</u> | <u>\$ 132,831</u> | <u>\$ 7,993</u> | <u>\$ 154,018</u> | <u>\$ 1,024</u> |

(Continued)

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2011

| | Homesafe Grant | County Courts Special Projects | Emergency Management | Special Emergency Planning | Emergency 911 |
|--|-------------------|--------------------------------------|-------------------------|----------------------------------|---------------------|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 8,797 | \$ 464,216 | \$ 358,517 | \$ 62,923 | \$ 964,100 |
| Cash and Cash Equivalents: | | | | | |
| In Segregated Accounts | - | - | - | - | - |
| Receivables: | | | | | |
| Taxes | - | - | - | - | 196,000 |
| Accounts | - | 11,585 | 44,629 | - | 32,705 |
| Special Assessments | - | - | - | - | 192,897 |
| Intergovernmental Receivable | - | - | - | - | - |
| Loans Receivable | - | - | - | - | - |
| <i>Total Assets</i> | <u>\$ 8,797</u> | <u>\$ 475,801</u> | <u>\$ 403,146</u> | <u>\$ 62,923</u> | <u>\$ 1,385,702</u> |
| Liabilities | | | | | |
| Accounts Payable | \$ - | \$ 319 | \$ 36 | \$ - | \$ 252 |
| Accrued Wages | - | 3,212 | 5,524 | - | 810 |
| Interfund Payable | - | - | 893 | - | 193 |
| Intergovernmental Payable | - | 2,140 | 1,823 | - | 257 |
| Deferred Revenue | - | - | - | - | 388,897 |
| <i>Total Liabilities</i> | <u>-</u> | <u>5,671</u> | <u>8,276</u> | <u>-</u> | <u>390,409</u> |
| Fund Balances | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | 8,797 | 470,130 | 394,870 | 62,923 | 995,293 |
| <i>Total Fund Balance</i> | <u>8,797</u> | <u>470,130</u> | <u>394,870</u> | <u>62,923</u> | <u>995,293</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$ 8,797</u> | <u>\$ 475,801</u> | <u>\$ 403,146</u> | <u>\$ 62,923</u> | <u>\$ 1,385,702</u> |

| Emergency Management Homeland Security | Northern Border Grant | Governor's Public Safety Grant | COPS Methamphetamine Grant | OVI Task Force |
|---|-----------------------|--------------------------------|----------------------------|------------------|
| \$ - | \$ 32,156 | \$ 8,974 | \$ 46,242 | \$ 39,501 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 74,681 | - | - | 25,235 | - |
| - | - | - | - | - |
| <u>\$ 74,681</u> | <u>\$ 32,156</u> | <u>\$ 8,974</u> | <u>\$ 71,477</u> | <u>\$ 39,501</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | 1,884 | - | - |
| - | - | 218 | - | - |
| - | - | 390 | - | - |
| 74,681 | - | - | - | - |
| <u>74,681</u> | <u>-</u> | <u>2,492</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - |
| - | 32,156 | 6,482 | 71,477 | 39,501 |
| - | 32,156 | 6,482 | 71,477 | 39,501 |
| <u>\$ 74,681</u> | <u>\$ 32,156</u> | <u>\$ 8,974</u> | <u>\$ 71,477</u> | <u>\$ 39,501</u> |

(Continued)

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2011

| | Sheriff's Policing Revolving Fund | Drug Task Force | Ohio Crime Victims | Board of Elections Grants | Inmate Medical |
|--|--|--------------------|-----------------------|---------------------------------|-------------------|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 41,094 | \$ 23,030 | \$ 18,091 | \$ 2,010 | \$ 90,271 |
| Cash and Cash Equivalents: | | | | | |
| In Segregated Accounts | - | - | - | - | - |
| Receivables: | | | | | |
| Taxes | - | - | - | - | - |
| Accounts | - | - | - | - | - |
| Special Assessments | - | - | - | - | - |
| Intergovernmental Receivable | - | - | 6,211 | - | - |
| Loans Receivable | - | - | - | - | - |
| <i>Total Assets</i> | <u>\$ 41,094</u> | <u>\$ 23,030</u> | <u>\$ 24,302</u> | <u>\$ 2,010</u> | <u>\$ 90,271</u> |
| Liabilities | | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ - | \$ 1,209 |
| Accrued Wages | - | 1,913 | 1,792 | - | - |
| Interfund Payable | - | 525 | 561 | - | - |
| Intergovernmental Payable | 784 | 715 | 534 | - | 1,399 |
| Deferred Revenue | - | - | - | - | - |
| <i>Total Liabilities</i> | <u>784</u> | <u>3,153</u> | <u>2,887</u> | <u>-</u> | <u>2,608</u> |
| Fund Balances | | | | | |
| Nonspendable | - | - | - | - | - |
| Restricted | 40,310 | 19,877 | 21,415 | 2,010 | 87,663 |
| <i>Total Fund Balance</i> | <u>40,310</u> | <u>19,877</u> | <u>21,415</u> | <u>2,010</u> | <u>87,663</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$ 41,094</u> | <u>\$ 23,030</u> | <u>\$ 24,302</u> | <u>\$ 2,010</u> | <u>\$ 90,271</u> |

| Common Pleas Special Projects | Eastern County Court OVI/IDIAM | Western County Court OVI/IDIAM | Economic Development | Community Development |
|-------------------------------------|--------------------------------------|--------------------------------------|-------------------------|--------------------------|
| \$ 783,808 | \$ 20,079 | \$ 20,666 | \$ 140,277 | \$ 266,077 |
| - | - | - | - | - |
| - | - | - | - | - |
| 14,941 | 1,053 | 310 | - | - |
| - | - | - | - | - |
| - | - | - | - | 143,627 |
| - | - | - | - | - |
| <u>\$ 798,749</u> | <u>\$ 21,132</u> | <u>\$ 20,976</u> | <u>\$ 140,277</u> | <u>\$ 409,704</u> |
| \$ 319 | \$ 1,545 | \$ - | \$ - | \$ 34,528 |
| 9,257 | - | - | - | - |
| 1,015 | 815 | - | - | 1,097 |
| 3,799 | - | - | - | 29,250 |
| - | - | - | - | 142,040 |
| <u>14,390</u> | <u>2,360</u> | <u>-</u> | <u>-</u> | <u>206,915</u> |
| - | - | - | - | - |
| <u>784,359</u> | <u>18,772</u> | <u>20,976</u> | <u>140,277</u> | <u>202,789</u> |
| <u>784,359</u> | <u>18,772</u> | <u>20,976</u> | <u>140,277</u> | <u>202,789</u> |
| <u>\$ 798,749</u> | <u>\$ 21,132</u> | <u>\$ 20,976</u> | <u>\$ 140,277</u> | <u>\$ 409,704</u> |

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2011

| | Neighborhood Stabilization Grant | County Law Library | 503 Corporation | Total Nonmajor Special Revenue Funds |
|--|--|--------------------------|---------------------|---|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 107,218 | \$ 83,782 | \$ 270,064 | \$ 7,476,463 |
| Cash and Cash Equivalents: | | | | |
| In Segregated Accounts | - | - | 177,046 | 177,046 |
| Receivables: | | | | |
| Taxes | - | - | - | 1,123,000 |
| Accounts | - | 8,951 | 7,709 | 221,977 |
| Special Assessments | - | - | - | 192,897 |
| Intergovernmental Receivable | - | - | - | 347,067 |
| Loans Receivable | - | - | 2,369,763 | 2,369,763 |
| <i>Total Assets</i> | <u>\$ 107,218</u> | <u>\$ 92,733</u> | <u>\$ 2,824,582</u> | <u>\$ 11,908,213</u> |
| Liabilities | | | | |
| Accounts Payable | \$ - | \$ - | \$ 4,145 | \$ 111,910 |
| Accrued Wages | - | 1,180 | 4,746 | 134,846 |
| Interfund Payable | - | 180 | - | 21,663 |
| Intergovernmental Payable | - | 492 | - | 137,072 |
| Deferred Revenue | - | - | - | 1,569,197 |
| <i>Total Liabilities</i> | <u>-</u> | <u>1,852</u> | <u>8,891</u> | <u>1,974,688</u> |
| Fund Balances | | | | |
| Nonspendable | - | - | 2,369,763 | 2,369,763 |
| Restricted | 107,218 | 90,881 | 445,928 | 7,563,762 |
| <i>Total Fund Balance</i> | <u>107,218</u> | <u>90,881</u> | <u>2,815,691</u> | <u>9,933,525</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$ 107,218</u> | <u>\$ 92,733</u> | <u>\$ 2,824,582</u> | <u>\$ 11,908,213</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, 2011

| | <u>Viaduct Lighting</u> | <u>Dog and Kennel</u> | <u>Marriage License</u> | <u>Probate Court</u> | <u>Indigent Guardianship</u> |
|---|-----------------------------|---------------------------|-----------------------------|--------------------------|----------------------------------|
| Revenues | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | - | 98,134 | 11,269 | 594 | 10,320 |
| Fines and Forfeitures | - | 2,610 | - | - | - |
| Intergovernmental | 1,351 | - | 11,155 | - | - |
| Special Assessments | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Other | - | 120 | - | - | - |
| <i>Total Revenues</i> | <u>1,351</u> | <u>100,864</u> | <u>22,424</u> | <u>594</u> | <u>10,320</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | - | - | - | - | - |
| Judicial | - | - | - | - | 16,000 |
| Public Safety | - | - | - | - | - |
| Public Works | 869 | - | - | - | - |
| Health | - | 145,247 | 33,121 | - | - |
| Human Services | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal Retirement | - | - | - | - | - |
| <i>Total Expenditures</i> | <u>869</u> | <u>145,247</u> | <u>33,121</u> | <u>-</u> | <u>16,000</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>482</u> | <u>(44,383)</u> | <u>(10,697)</u> | <u>594</u> | <u>(5,680)</u> |
| Other Financing Sources (Uses) | | | | | |
| 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> | 482 | 25,617 | (10,697) | 594 | (5,680) |
| <i>Fund Balances Beginning of Year</i> | <u>4,453</u> | <u>140,618</u> | <u>24,490</u> | <u>719</u> | <u>11,258</u> |
| <i>Fund Balances End of Year</i> | <u>\$ 4,935</u> | <u>\$ 166,235</u> | <u>\$ 13,793</u> | <u>\$ 1,313</u> | <u>\$ 5,578</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> |
|----------------------|-------------------------------|--------------------|-------------------------|-----------------------|----------------------------------|
| \$ - | \$ 150,742 | \$ - | \$ - | \$ - | \$ - |
| 539,204 | 1,161,205 | 428,649 | - | - | - |
| - | - | - | 7,427 | - | 22,186 |
| 1,732,826 | 50,619 | - | 12,111 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 10,776 | - | 25,755 | - | - | - |
| <u>2,282,806</u> | <u>1,362,566</u> | <u>454,404</u> | <u>19,538</u> | <u>-</u> | <u>22,186</u> |
| - | 1,088,541 | - | - | - | - |
| - | - | - | - | - | 20,158 |
| - | - | - | 29,634 | - | - |
| - | - | 14,230 | - | - | - |
| - | - | 468,532 | - | - | - |
| 1,826,548 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>1,826,548</u> | <u>1,088,541</u> | <u>482,762</u> | <u>29,634</u> | <u>-</u> | <u>20,158</u> |
| <u>456,258</u> | <u>274,025</u> | <u>(28,358)</u> | <u>(10,096)</u> | <u>-</u> | <u>2,028</u> |
| 150,000 | - | - | - | - | - |
| (416,280) | - | - | - | - | - |
| <u>(266,280)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 189,978 | 274,025 | (28,358) | (10,096) | - | 2,028 |
| <u>355,351</u> | <u>1,190,579</u> | <u>286,756</u> | <u>135,339</u> | <u>-</u> | <u>39,664</u> |
| <u>\$ 545,329</u> | <u>\$ 1,464,604</u> | <u>\$ 258,398</u> | <u>\$ 125,243</u> | <u>\$ -</u> | <u>\$ 41,692</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, 2011

| | Probate Dispute Resolution | Enforcement and Education | Community Corrections | Youth Services | Juvenile Court Title IV-E |
|---|----------------------------------|------------------------------|--------------------------|-------------------|---------------------------------|
| Revenues | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | - | - | - | - | - |
| Fines and Forfeitures | 32,278 | 1,531 | - | - | - |
| Intergovernmental | 1,311 | - | 327,019 | 150,153 | 7,622 |
| Special Assessments | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Other | - | - | - | - | - |
| <i>Total Revenues</i> | <u>33,589</u> | <u>1,531</u> | <u>327,019</u> | <u>150,153</u> | <u>7,622</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | - | - | - | - | - |
| Judicial | 23,441 | - | - | - | - |
| Public Safety | - | - | 370,985 | 303,313 | - |
| Public Works | - | - | - | - | 31,487 |
| Health | - | - | - | - | - |
| Human Services | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal Retirement | - | - | - | - | - |
| <i>Total Expenditures</i> | <u>23,441</u> | <u>-</u> | <u>370,985</u> | <u>303,313</u> | <u>31,487</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>10,148</u> | <u>1,531</u> | <u>(43,966)</u> | <u>(153,160)</u> | <u>(23,865)</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | - | - | - | 2,975 | - |
| Transfers Out | - | - | - | - | - |
| <i>Total Other Financing Sources (Uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,975</u> | <u>-</u> |
| <i>Net Change in Fund Balances</i> | 10,148 | 1,531 | (43,966) | (150,185) | (23,865) |
| <i>Fund Balances Beginning of Year</i> | <u>53,625</u> | <u>53,211</u> | <u>146,200</u> | <u>255,233</u> | <u>26,702</u> |
| <i>Fund Balances End of Year</i> | <u>\$ 63,773</u> | <u>\$ 54,742</u> | <u>\$ 102,234</u> | <u>\$ 105,048</u> | <u>\$ 2,837</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 |
|--|-----------------|---|------------------------------|--|--------------------------------------|----------------------|-----------------|
| \$ - | \$ - | \$ 90 | \$ - | \$ 90 | \$ - | \$ - | \$ - |
| - | - | 144,882 | - | 161,864 | 1,509 | 84,844 | - |
| - | - | - | - | - | - | - | - |
| 138,674 | - | - | - | - | - | - | 276,811 |
| - | - | - | 670 | - | - | - | - |
| - | - | - | - | - | - | - | - |
| <u>138,674</u> | <u>-</u> | <u>144,972</u> | <u>670</u> | <u>161,954</u> | <u>1,509</u> | <u>84,844</u> | <u>276,811</u> |
| - | - | 110,913 | 10,427 | 163,955 | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | 1,352 | 109,251 | - |
| - | - | - | - | - | - | - | - |
| 62,652 | - | - | - | - | - | - | 301,430 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| <u>62,652</u> | <u>-</u> | <u>110,913</u> | <u>10,427</u> | <u>163,955</u> | <u>1,352</u> | <u>109,251</u> | <u>301,430</u> |
| 76,022 | - | 34,059 | (9,757) | (2,001) | 157 | (24,407) | (24,619) |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 76,022 | - | 34,059 | (9,757) | (2,001) | 157 | (24,407) | (24,619) |
| 72,430 | 1,520 | 39,337 | 44,072 | 129,194 | 7,836 | 174,418 | 25,643 |
| <u>\$ 148,452</u> | <u>\$ 1,520</u> | <u>\$ 73,396</u> | <u>\$ 34,315</u> | <u>\$ 127,193</u> | <u>\$ 7,993</u> | <u>\$ 150,011</u> | <u>\$ 1,024</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, 2011

| | Homesafe Grant | County Courts Special Projects | Emergency Management | Special Emergency Planning | Emergency 911 |
|---|-------------------|--------------------------------------|-------------------------|----------------------------------|-------------------|
| Revenues | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | - | 147,541 | 272,983 | 26,295 | 267,616 |
| Fines and Forfeitures | - | - | - | - | - |
| Intergovernmental | 3,668 | - | 127,499 | 8,000 | 129,000 |
| Special Assessments | - | - | - | - | 199,155 |
| Interest | - | - | - | - | - |
| Other | - | - | - | - | 32,705 |
| <i>Total Revenues</i> | <u>3,668</u> | <u>147,541</u> | <u>400,482</u> | <u>34,295</u> | <u>628,476</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 3,668 | - | - | - | - |
| Judicial | - | 121,231 | - | - | - |
| Public Safety | - | - | 327,803 | 28,435 | 86,179 |
| Public Works | - | - | - | - | - |
| Health | - | - | - | - | - |
| Human Services | - | - | - | - | - |
| Capital Outlay | - | - | 36,519 | - | 118,441 |
| Debt Service: | | | | | |
| Principal Retirement | - | - | - | - | - |
| <i>Total Expenditures</i> | <u>3,668</u> | <u>121,231</u> | <u>364,322</u> | <u>28,435</u> | <u>204,620</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>-</u> | <u>26,310</u> | <u>36,160</u> | <u>5,860</u> | <u>423,856</u> |
| Other Financing Sources (Uses) | | | | | |
| 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>26,310</u> | <u>36,160</u> | <u>5,860</u> | <u>423,856</u> |
| <i>Fund Balances Beginning of Year</i> | <u>8,797</u> | <u>443,820</u> | <u>358,710</u> | <u>57,063</u> | <u>571,437</u> |
| <i>Fund Balances End of Year</i> | <u>\$ 8,797</u> | <u>\$ 470,130</u> | <u>\$ 394,870</u> | <u>\$ 62,923</u> | <u>\$ 995,293</u> |

| <u>Emergency Management Homeland Security</u> | <u>Northern Border Grant</u> | <u>Governor's Public Safety Grant</u> | <u>COPS Methamphetamine Grant</u> | <u>OVI Task Force</u> |
|---|----------------------------------|---|---|---------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - |
| - | - | - | - | - |
| 78,200 | - | - | 25,235 | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>78,200</u> | <u>-</u> | <u>-</u> | <u>25,235</u> | <u>-</u> |
| - | - | - | - | - |
| - | - | - | - | - |
| 50,940 | - | 6,340 | 10,941 | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 59,527 | - | - | - | - |
| - | - | - | - | - |
| <u>110,467</u> | <u>-</u> | <u>6,340</u> | <u>10,941</u> | <u>-</u> |
| <u>(32,267)</u> | <u>-</u> | <u>(6,340)</u> | <u>14,294</u> | <u>-</u> |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>(32,267)</u> | <u>-</u> | <u>(6,340)</u> | <u>14,294</u> | <u>-</u> |
| <u>32,267</u> | <u>32,156</u> | <u>12,822</u> | <u>57,183</u> | <u>39,501</u> |
| <u>\$ -</u> | <u>\$ 32,156</u> | <u>\$ 6,482</u> | <u>\$ 71,477</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, 2011

| | Sheriff's Policing Revolving Fund | Workforce Development | Drug Task Force | Ohio Crime Victims | Board of Elections Grants |
|---|--|--------------------------|--------------------|-----------------------|---------------------------------|
| Revenues | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Charges for Services | 175,605 | - | 195 | - | - |
| Fines and Forfeitures | - | - | - | - | - |
| Intergovernmental | - | 326,784 | 76,922 | 56,225 | 4,090 |
| Special Assessments | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Other | - | - | - | - | - |
| <i>Total Revenues</i> | <u>175,605</u> | <u>326,784</u> | <u>77,117</u> | <u>56,225</u> | <u>4,090</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | - | - | - | - | 3,400 |
| Judicial | - | - | - | - | - |
| Public Safety | 142,446 | - | 84,233 | 82,433 | - |
| Public Works | - | - | - | - | - |
| Health | - | - | - | - | - |
| Human Services | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal Retirement | - | - | - | - | - |
| <i>Total Expenditures</i> | <u>142,446</u> | <u>-</u> | <u>84,233</u> | <u>82,433</u> | <u>3,400</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>33,159</u> | <u>326,784</u> | <u>(7,116)</u> | <u>(26,208)</u> | <u>690</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | - | - | 7,692 | 34,800 | 1,320 |
| Transfers Out | - | (326,784) | - | - | - |
| <i>Total Other Financing Sources (Uses)</i> | <u>-</u> | <u>(326,784)</u> | <u>7,692</u> | <u>34,800</u> | <u>1,320</u> |
| <i>Net Change in Fund Balances</i> | 33,159 | - | 576 | 8,592 | 2,010 |
| <i>Fund Balances Beginning of Year</i> | <u>7,151</u> | <u>-</u> | <u>19,301</u> | <u>12,823</u> | <u>-</u> |
| <i>Fund Balances End of Year</i> | <u>\$ 40,310</u> | <u>\$ -</u> | <u>\$ 19,877</u> | <u>\$ 21,415</u> | <u>\$ 2,010</u> |

| <u>Inmate Medical</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> |
|---------------------------|--|---|---|---------------------------------|----------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 114,586 | 613,089 | - | - | - | - |
| - | - | 9,242 | 13,266 | - | - |
| - | - | - | - | - | 868,815 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 1,053 | 310 | 90,000 | 321,661 |
| <u>114,586</u> | <u>613,089</u> | <u>10,295</u> | <u>13,576</u> | <u>90,000</u> | <u>1,190,476</u> |
| - | - | - | - | 150,000 | 1,102,860 |
| - | 423,201 | 5,750 | 14,718 | - | - |
| 65,322 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>65,322</u> | <u>423,201</u> | <u>5,750</u> | <u>14,718</u> | <u>150,000</u> | <u>1,102,860</u> |
| <u>49,264</u> | <u>189,888</u> | <u>4,545</u> | <u>(1,142)</u> | <u>(60,000)</u> | <u>87,616</u> |
| - | - | - | - | 68,267 | - |
| - | - | - | - | - | - |
| - | - | - | - | 68,267 | - |
| 49,264 | 189,888 | 4,545 | (1,142) | 8,267 | 87,616 |
| <u>38,399</u> | <u>594,471</u> | <u>14,227</u> | <u>22,118</u> | <u>132,010</u> | <u>115,173</u> |
| <u>\$ 87,663</u> | <u>\$ 784,359</u> | <u>\$ 18,772</u> | <u>\$ 20,976</u> | <u>\$ 140,277</u> | <u>\$ 202,789</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, 2011

| | Neighborhood Stabilization Grant | County Law Library | 503 Corporation | Total Nonmajor Special Revenue Funds |
|---|--|--------------------------|---------------------|---|
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ 150,922 |
| Charges for Services | - | - | 5,253 | 4,265,637 |
| Fines and Forfeitures | - | - | - | 88,540 |
| Intergovernmental | 294,570 | 172,153 | 99,000 | 4,979,813 |
| Special Assessments | - | - | - | 199,155 |
| Interest | - | - | 120,982 | 121,652 |
| Other | - | 11,781 | - | 494,161 |
| <i>Total Revenues</i> | <u>294,570</u> | <u>183,934</u> | <u>225,235</u> | <u>10,299,880</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 380,385 | - | 102,966 | 3,117,115 |
| Judicial | - | 139,867 | - | 764,366 |
| Public Safety | - | - | - | 1,699,607 |
| Public Works | - | - | - | 46,586 |
| Health | - | - | - | 948,330 |
| Human Services | - | - | - | 1,889,200 |
| Capital Outlay | - | - | - | 214,487 |
| Debt Service: | | | | |
| Principal Retirement | - | - | 26,587 | 26,587 |
| <i>Total Expenditures</i> | <u>380,385</u> | <u>139,867</u> | <u>129,553</u> | <u>8,706,278</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(85,815)</u> | <u>44,067</u> | <u>95,682</u> | <u>1,593,602</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | - | - | - | 335,054 |
| Transfers Out | - | - | - | (743,064) |
| <i>Total Other Financing Sources (Uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(408,010)</u> |
| <i>Net Change in Fund Balances</i> | (85,815) | 44,067 | 95,682 | 1,185,592 |
| <i>Fund Balances Beginning of Year</i> | <u>193,033</u> | <u>46,814</u> | <u>2,720,009</u> | <u>8,747,933</u> |
| <i>Fund Balances End of Year</i> | <u>\$ 107,218</u> | <u>\$ 90,881</u> | <u>\$ 2,815,691</u> | <u>\$ 9,933,525</u> |

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Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
31-Dec-11

| | <u>Construction</u> | <u>Permanent Improvement</u> | <u>Ditch Maintenance</u> |
|--|--------------------------|----------------------------------|------------------------------|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 336,625 | \$ 1,868,538 | \$ 18,321 |
| Receivables: | | | |
| Accounts | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Total Assets</i> | <u><u>\$ 336,625</u></u> | <u><u>\$ 1,868,538</u></u> | <u><u>\$ 18,321</u></u> |
| Liabilities | | | |
| Accounts Payable | \$ - | \$ 11,583 | \$ - |
| Accrued Wages and Benefits | - | - | - |
| Intergovernmental Payable | - | - | - |
| Interfund Payable | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Total Liabilities</i> | <u>-</u> | <u>11,583</u> | <u>-</u> |
| Fund Balances | | | |
| Restricted | - | 1,856,955 | - |
| Committed | <u>336,625</u> | <u>-</u> | <u>18,321</u> |
| <i>Total Fund Balances</i> | <u>336,625</u> | <u>1,856,955</u> | <u>18,321</u> |
| <i>Total Liabilities and Fund Balances</i> | <u><u>\$ 336,625</u></u> | <u><u>\$ 1,868,538</u></u> | <u><u>\$ 18,321</u></u> |

| County Court Computer | Total Nonmajor Capital Projects Funds |
|-----------------------------|--|
| \$ 187,052 | \$ 2,410,536 |
| <u>9,473</u> | <u>9,473</u> |
| <u>\$ 196,525</u> | <u>\$ 2,420,009</u> |
| | |
| \$ 47 | \$ 11,630 |
| 2,482 | 2,482 |
| 779 | 779 |
| <u>684</u> | <u>684</u> |
| <u>3,992</u> | <u>15,575</u> |
| | |
| 10,480 | 1,867,435 |
| <u>182,053</u> | <u>536,999</u> |
| <u>192,533</u> | <u>2,404,434</u> |
| <u>\$ 196,525</u> | <u>\$ 2,420,009</u> |

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2011

| | <u>Construction</u> | <u>Permanent Improvement</u> | <u>Ditch Maintenance</u> |
|---|---------------------|----------------------------------|------------------------------|
| Revenues | | | |
| Charges for Services | \$ - | \$ - | \$ 32 |
| Intergovernmental | - | 150 | - |
| Interest | <u>566</u> | <u>-</u> | <u>-</u> |
| <i>Total Revenues</i> | <u>566</u> | <u>150</u> | <u>32</u> |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Judicial | - | - | - |
| Capital Outlay | <u>-</u> | <u>1,502,742</u> | <u>-</u> |
| <i>Total Expenditures</i> | <u>-</u> | <u>1,502,742</u> | <u>-</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 566 | (1,502,592) | 32 |
| Other Financing Sources (Uses) | | | |
| Transfers In | <u>-</u> | <u>187,000</u> | <u>-</u> |
| <i>Net Change in Fund Balances</i> | 566 | (1,315,592) | 32 |
| <i>Fund Balance Beginning of Year</i> | <u>336,059</u> | <u>3,172,547</u> | <u>18,289</u> |
| <i>Fund Balances End of Year</i> | <u>\$ 336,625</u> | <u>\$ 1,856,955</u> | <u>\$ 18,321</u> |

| County Court Computer | Total Nonmajor Capital Projects Funds |
|-----------------------------|--|
| \$ 148,463 | \$ 148,495 |
| - | 150 |
| - | 566 |
| <u>148,463</u> | <u>149,211</u> |
| 128,688 | 128,688 |
| 9,295 | 1,512,037 |
| <u>137,983</u> | <u>1,640,725</u> |
| 10,480 | (1,491,514) |
| - | 187,000 |
| 10,480 | (1,304,514) |
| <u>182,053</u> | <u>3,708,948</u> |
| <u>\$ 192,533</u> | <u>\$ 2,404,434</u> |

Combining Statements – 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 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
Significant Areas
Veterans Services Donations

Ashtabula County, Ohio
Combining Statement of Net Assets
Private Purpose Trust Funds
December 31, 2011

| | Board of Developmental Disabilities | Children's Trust | County Trust |
|--|---|---------------------|------------------|
| Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 294,802 | \$ 34,601 | \$ - |
| Cash and Cash Equivalents in Segregated Accounts | - | 164,137 | 46,183 |
| Accrued Interest Receivable | - | - | - |
| <i>Total Assets</i> | <u>294,802</u> | <u>198,738</u> | <u>46,183</u> |
| Liabilities | | | |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Assets | | | |
| Held in Trust for Nursing Home | - | - | - |
| Held in Trust for Children's Services | - | 198,738 | - |
| Held in Trust for Developmental Disabilities | 294,802 | - | - |
| Held in Trust for Law Enforcement | - | - | - |
| Held in Trust for Scholarship | - | - | 46,183 |
| Restricted for Other Purposes | <u>\$ 294,802</u> | <u>\$ 198,738</u> | <u>\$ 46,183</u> |

| County Home Resident Trust | Law Enforcement | Nursing Home Memorial Foundation | Total |
|----------------------------------|--------------------|--|-------------------|
| \$ - | \$ 3,999 | \$ 84,325 | \$ 417,727 |
| 56,495 | 186,160 | - | 452,975 |
| - | 527 | - | 527 |
| <u>56,495</u> | <u>190,686</u> | <u>84,325</u> | <u>871,229</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | - | 84,325 | 84,325 |
| - | - | - | 198,738 |
| - | - | - | 294,802 |
| - | 190,686 | - | 190,686 |
| <u>56,495</u> | <u>-</u> | <u>-</u> | <u>102,678</u> |
| <u>\$ 56,495</u> | <u>\$ 190,686</u> | <u>\$ 84,325</u> | <u>\$ 871,229</u> |

Ashtabula County, Ohio
Combining Statement of Changes in Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2011

| | Board of Developmental Disabilities | Children's Trust | County Trust |
|-------------------------------------|---|---------------------|-----------------|
| Additions | | | |
| Contributions | \$ 5,348 | \$ 13,078 | \$ - |
| Interest | 514 | 438 | 490 |
| Miscellaneous | - | - | 416 |
| <i>Total Additions</i> | 5,862 | 13,516 | 906 |
| Deductions | | | |
| Other Operating Expenses | 3,478 | 12,373 | 4,911 |
| <i>Change in Net Assets</i> | 2,384 | 1,143 | (4,005) |
| <i>Net Assets Beginning of Year</i> | 292,418 | 197,595 | 50,188 |
| <i>Net Assets End of Year</i> | \$ 294,802 | \$ 198,738 | \$ 46,183 |

| County Home Resident Trust | Law Enforcement | Nursing Home Memorial Foundation | Total |
|----------------------------------|--------------------|--|-------------------|
| \$ 136,255 | \$ 167,052 | \$ - | \$ 321,733 |
| 127 | - | 148 | 1,717 |
| - | - | - | 416 |
| 136,382 | 167,052 | 148 | 323,866 |
| 161,366 | 175,753 | - | 357,881 |
| (24,984) | (8,701) | 148 | (34,015) |
| 81,479 | 199,387 | 84,177 | 905,244 |
| <u>\$ 56,495</u> | <u>\$ 190,686</u> | <u>\$ 84,325</u> | <u>\$ 871,229</u> |

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2011

| | Balance 12/31/2010 | Additions | Reductions | Balance 12/31/2011 |
|--|-----------------------|---------------------|---------------------|-----------------------|
| Board of Health | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 1,723,971 | \$ 1,661,881 | \$ 1,833,059 | \$ 1,552,793 |
| Liabilities | | | | |
| Accounts Payable | \$ 63,560 | \$ 14,599 | \$ 63,560 | \$ 14,599 |
| Intergovernmental Payable | 12,566 | 85,026 | 12,566 | 85,026 |
| Undistributed Monies | 1,647,845 | 1,562,256 | 1,756,933 | 1,453,168 |
| <i>Total Liabilities</i> | <u>\$ 1,723,971</u> | <u>\$ 1,661,881</u> | <u>\$ 1,833,059</u> | <u>\$ 1,552,793</u> |
| Metropolitan Park | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 26,371 | \$ 116,936 | \$ 100,431 | \$ 42,876 |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 66 | \$ 5 | \$ 66 | \$ 5 |
| Undistributed Monies | 26,305 | 116,931 | 100,365 | 42,871 |
| <i>Total Liabilities</i> | <u>\$ 26,371</u> | <u>\$ 116,936</u> | <u>\$ 100,431</u> | <u>\$ 42,876</u> |
| Soil and Water Special | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 29,190 | \$ 128,761 | \$ 115,157 | \$ 42,794 |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 1,030 | \$ 938 | \$ 1,030 | \$ 938 |
| Undistributed Monies | 28,160 | 127,823 | 114,127 | 41,856 |
| <i>Total Liabilities</i> | <u>\$ 29,190</u> | <u>\$ 128,761</u> | <u>\$ 115,157</u> | <u>\$ 42,794</u> |
| Family and Children First | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 143,308 | \$ 232,226 | \$ 280,862 | \$ 94,672 |
| Liabilities | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Payable | 311 | 237 | 311 | 237 |
| Undistributed Monies | 142,997 | 231,989 | 280,551 | 94,435 |
| <i>Total Liabilities</i> | <u>\$ 143,308</u> | <u>\$ 232,226</u> | <u>\$ 280,862</u> | <u>\$ 94,672</u> |

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2011

| | Balance 12/31/2010 | Additions | Reductions | Balance 12/31/2011 |
|--|-----------------------|------------------|------------------|-----------------------|
| Refund Occupancy | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 209,179 | \$ 87,300 | \$ 76,189 | \$ 220,290 |
| Liabilities | | | | |
| Intergovernmental Payable | \$ - | \$ 217 | \$ - | \$ 217 |
| Undistributed Monies | 209,179 | 87,083 | 76,189 | 220,073 |
| <i>Total Liabilities</i> | <u>\$ 209,179</u> | <u>\$ 87,300</u> | <u>\$ 76,189</u> | <u>\$ 220,290</u> |
| Wildlife Conservation-Schools | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$ - | \$ 4,003 | \$ 4,003 | \$ - |
| Liabilities | | | | |
| Undistributed Monies | \$ - | \$ 4,003 | \$ 4,003 | \$ - |
| Metropolitan Housing Authority | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 35,187 | \$ 24,085 | \$ 59,272 | \$ - |
| Liabilities | | | | |
| Undistributed Monies | \$ 35,187 | \$ 24,085 | \$ 59,272 | \$ - |
| Ashtabula City Permit Fees | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 4,000 | \$ 14,000 | \$ 18,000 | \$ - |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 4,000 | \$ 14,000 | \$ 18,000 | \$ - |
| Inmate Agency | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$ 12,489 | \$ 4,542 | \$ - | \$ 17,031 |
| Liabilities | | | | |
| Undistributed Monies | \$ 12,489 | \$ 4,542 | \$ - | \$ 17,031 |

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2011

| | Balance 12/31/2010 | Additions | Reductions | Balance 12/31/2011 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Undivided General Tax | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 4,382,482 | \$ 87,095,085 | \$ 86,617,763 | \$ 4,859,804 |
| Receivables: | | | | |
| Taxes | 93,371,295 | 93,383,663 | 93,371,295 | 93,383,663 |
| Special Assessments | 5,254,572 | 6,353,160 | 5,254,572 | 6,353,160 |
| Intergovernmental Receivable | 7,715 | - | 7,715 | - |
| <i>Total Assets</i> | <u>\$ 103,016,064</u> | <u>\$ 186,831,908</u> | <u>\$ 185,251,345</u> | <u>\$ 104,596,627</u> |
| Liabilities | | | | |
| Accounts Payable | \$ - | \$ 1,935 | \$ - | \$ 1,935 |
| Intergovernmental Payable | 103,016,064 | 186,829,973 | 185,251,345 | 104,594,692 |
| <i>Total Liabilities</i> | <u>\$ 103,016,064</u> | <u>\$ 186,831,908</u> | <u>\$ 185,251,345</u> | <u>\$ 104,596,627</u> |
| Undivided Local Government | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ - | \$ 4,029,988 | \$ 4,029,988 | \$ - |
| Intergovernmental Receivable | 1,356,211 | 1,298,585 | 1,356,211 | 1,298,585 |
| <i>Total Assets</i> | <u>\$ 1,356,211</u> | <u>\$ 5,328,573</u> | <u>\$ 5,386,199</u> | <u>\$ 1,298,585</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 1,356,211 | \$ 1,298,585 | \$ 1,356,211 | \$ 1,298,585 |
| Undivided Personal Property Tax | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 3,526 | \$ 3,898 | \$ 3,605 | \$ 3,819 |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 3,526 | \$ 3,898 | \$ 3,605 | \$ 3,819 |
| Library and Local Government | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ - | \$ 3,017,973 | \$ 3,017,973 | \$ - |
| Intergovernmental Receivable | 1,560,377 | 1,528,182 | 1,560,377 | 1,528,182 |
| <i>Total Assets</i> | <u>\$ 1,560,377</u> | <u>\$ 4,546,155</u> | <u>\$ 4,578,350</u> | <u>\$ 1,528,182</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 1,560,377 | \$ 1,528,182 | \$ 1,560,377 | \$ 1,528,182 |
| Economic Development | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 86,417 | \$ 650,312 | \$ 700,688 | \$ 36,041 |
| Intergovernmental Receivable | 9,720 | - | 9,720 | - |
| <i>Total Assets</i> | <u>\$ 96,137</u> | <u>\$ 650,312</u> | <u>\$ 710,408</u> | <u>\$ 36,041</u> |
| Liabilities | | | | |
| Accounts Payable | \$ 58,317 | \$ - | \$ 58,317 | \$ - |
| Intergovernmental Payable | 37,820 | 650,312 | 652,091 | 36,041 |
| <i>Total Liabilities</i> | <u>\$ 96,137</u> | <u>\$ 650,312</u> | <u>\$ 710,408</u> | <u>\$ 36,041</u> |

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2011

| | Balance 12/31/2010 | Additions | Reductions | Balance 12/31/2011 |
|--|-----------------------|---------------------|---------------------|-----------------------|
| Ohio Elections Commission | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 80 | \$ 4,310 | \$ 3,650 | \$ 740 |
| Liabilities | | | | |
| Undistributed Monies | \$ 80 | \$ 4,310 | \$ 3,650 | \$ 740 |
| Auto License | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ - | \$ 993,571 | \$ 993,571 | \$ - |
| Accounts Receivable | - | 10,163 | - | 10,163 |
| Intergovernmental Receivable | 515,419 | 514,118 | 515,419 | 514,118 |
| <i>Total Assets</i> | <u>\$ 515,419</u> | <u>\$ 1,517,852</u> | <u>\$ 1,508,990</u> | <u>\$ 524,281</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 515,419 | \$ 1,517,852 | \$ 1,508,990 | \$ 524,281 |
| Cigarette Tax | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 798 | \$ 15,467 | \$ 15,849 | \$ 416 |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 798 | \$ 15,467 | \$ 15,849 | \$ 416 |
| Township Gas Tax | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ - | \$ 2,327,175 | \$ 2,327,175 | \$ - |
| Intergovernmental Receivable | 1,162,004 | 1,142,163 | 1,162,004 | 1,142,163 |
| <i>Total Assets</i> | <u>\$ 1,162,004</u> | <u>\$ 3,469,338</u> | <u>\$ 3,489,179</u> | <u>\$ 1,142,163</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 1,162,004 | \$ 1,142,163 | \$ 1,162,004 | \$ 1,142,163 |
| Trailer Tax | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 72,876 | \$ 518,534 | \$ 533,368 | \$ 58,042 |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 72,876 | \$ 518,534 | \$ 533,368 | \$ 58,042 |

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2011

| | Balance 12/31/2010 | Additions | Reductions | Balance 12/31/2011 |
|---|-----------------------|---------------------|---------------------|-----------------------|
| Unclaimed Forfeited Land | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 35,432 | \$ - | \$ - | \$ 35,432 |
| Liabilities | | | | |
| Undistributed Monies | \$ 35,432 | \$ - | \$ - | \$ 35,432 |
| General Personal Property Tax-Delinquent | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ - | \$ 3,780,158 | \$ 3,780,158 | \$ - |
| Liabilities | | | | |
| Undistributed Monies | \$ - | \$ 3,780,158 | \$ 3,780,158 | \$ - |
| Homestead and Rollback | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 119,441 | \$ 2,118,358 | \$ 2,237,799 | \$ - |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 119,441 | \$ 2,118,358 | \$ 2,237,799 | \$ - |
| Inheritance Tax | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 684,504 | \$ 1,232,356 | \$ 1,332,265 | \$ 584,595 |
| Intergovernmental Receivable | 41,253 | - | 41,253 | - |
| <i>Total Assets</i> | <u>\$ 725,757</u> | <u>\$ 1,232,356</u> | <u>\$ 1,373,518</u> | <u>\$ 584,595</u> |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 725,757 | \$ 1,232,356 | \$ 1,373,518 | \$ 584,595 |
| Prepayment | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 648,663 | \$ 169,004 | \$ - | \$ 817,667 |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 648,663 | \$ 169,004 | \$ - | \$ 817,667 |
| Public Utility Property Tax Rollback | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ - | \$ 379,715 | \$ 379,715 | \$ - |
| Liabilities | | | | |
| Undistributed Monies | \$ - | \$ 379,715 | \$ 379,715 | \$ - |

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2011

| | Balance 12/31/2010 | Additions | Reductions | Balance 12/31/2011 |
|--|-----------------------|-------------------|-------------------|-----------------------|
| Recorders Housing Trust | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 89,337 | \$ 363,587 | \$ 348,720 | \$ 104,204 |
| Accounts Receivable | - | 4,460 | - | 4,460 |
| Intergovernmental Receivable | 3,268 | - | 3,268 | - |
| <i>Total Assets</i> | <u>\$ 92,605</u> | <u>\$ 368,047</u> | <u>\$ 351,988</u> | <u>\$ 108,664</u> |
| Liabilities | | | | |
| Accounts Payable | \$ - | \$ 1,042 | \$ - | \$ 1,042 |
| Intergovernmental Payable | - | 103,191 | - | 103,191 |
| Undistributed Monies | 92,605 | 263,814 | 351,988 | 4,431 |
| <i>Total Liabilities</i> | <u>\$ 92,605</u> | <u>\$ 368,047</u> | <u>\$ 351,988</u> | <u>\$ 108,664</u> |
| Public Defenders Indigent | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 20,109 | \$ 29,682 | \$ 29,866 | \$ 19,925 |
| Accounts Receivable | 786 | 1,995 | 786 | 1,995 |
| <i>Total Assets</i> | <u>\$ 20,895</u> | <u>\$ 31,677</u> | <u>\$ 30,652</u> | <u>\$ 21,920</u> |
| Liabilities | | | | |
| Accounts Payable | \$ - | \$ 2,366 | \$ - | \$ 2,366 |
| Undistributed Monies | 20,895 | 29,311 | 30,652 | 19,554 |
| <i>Total Liabilities</i> | <u>\$ 20,895</u> | <u>\$ 31,677</u> | <u>\$ 30,652</u> | <u>\$ 21,920</u> |
| Payroll Clearing | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 681,521 | \$ 2,651 | \$ 634,969 | \$ 49,203 |
| Liabilities | | | | |
| Undistributed Monies | \$ 681,521 | \$ 2,651 | \$ 634,969 | \$ 49,203 |
| Court Agency | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$ 693,568 | \$ 59,753 | \$ - | \$ 753,321 |
| Interest Receivable | 140 | - | 140 | - |
| <i>Total Assets</i> | <u>\$ 693,708</u> | <u>\$ 59,753</u> | <u>\$ 140</u> | <u>\$ 753,321</u> |
| Liabilities | | | | |
| Undistributed Monies | \$ 693,708 | \$ 59,753 | \$ 140 | \$ 753,321 |
| County Agency | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$ 71,802 | \$ - | \$ 33,280 | \$ 38,522 |
| Liabilities | | | | |
| Undistributed Monies | \$ 71,802 | \$ - | \$ 33,280 | \$ 38,522 |

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2011

| | Balance 12/31/2010 | Additions | Reductions | Balance 12/31/2011 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Law Library | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 1,526 | \$ - | \$ - | \$ 1,526 |
| Liabilities | | | | |
| Intergovernmental Payable | \$ 1,526 | \$ - | \$ - | \$ 1,526 |
| Significant Areas | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 26,970 | \$ - | \$ - | \$ 26,970 |
| Liabilities | | | | |
| Undistributed Monies | \$ 26,970 | \$ - | \$ - | \$ 26,970 |
| Veterans Services Donations | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 261 | \$ 514 | \$ 775 | \$ - |
| Liabilities | | | | |
| Undistributed Monies | \$ 261 | \$ 514 | \$ 775 | \$ - |
| All Agency Funds | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$ 9,025,149 | \$ 108,997,527 | \$ 109,470,867 | \$ 8,551,809 |
| Cash and Cash Equivalents in Segregated Accounts | 777,859 | 68,298 | 37,283 | 808,874 |
| Receivables: | | | | |
| Taxes | 93,371,295 | 93,383,663 | 93,371,295 | 93,383,663 |
| Accounts | 786 | 16,618 | 786 | 16,618 |
| Special Assessments | 5,254,572 | 6,353,160 | 5,254,572 | 6,353,160 |
| Accrued Interest | 140 | - | 140 | - |
| Intergovernmental Receivable | 4,655,967 | 4,483,048 | 4,655,967 | 4,483,048 |
| <i>Total Assets</i> | <u>\$ 113,085,768</u> | <u>\$ 213,302,314</u> | <u>\$ 212,790,910</u> | <u>\$ 113,597,172</u> |
| Liabilities | | | | |
| Accounts Payable | \$ 121,877 | \$ 19,942 | \$ 121,877 | \$ 19,942 |
| Intergovernmental Payable | 109,275,216 | 197,191,585 | 195,687,130 | \$ 110,779,671 |
| Undistributed Monies | 3,688,675 | 6,715,651 | 7,606,767 | \$ 2,797,559 |
| <i>Total Liabilities</i> | <u>\$ 113,085,768</u> | <u>\$ 203,929,113</u> | <u>\$ 203,415,774</u> | <u>\$ 113,599,107</u> |

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

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

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|-------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Property Taxes | \$ 3,556,000 | \$ 3,568,000 | \$ 3,467,396 | \$ (100,604) |
| Permissive Sales Taxes | 8,460,000 | 8,460,000 | 8,840,724 | 380,724 |
| Charges for Services | 3,247,885 | 3,353,185 | 3,428,292 | 75,107 |
| Licenses and Permits | 10,925 | 10,200 | 20,275 | 10,075 |
| Fines and Forfeitures | 518,000 | 518,000 | 467,162 | (50,838) |
| Intergovernmental | 2,046,938 | 2,066,938 | 2,507,910 | 440,972 |
| Interest | 371,515 | 471,515 | 431,791 | (39,724) |
| Contributions and Donations | - | - | 41,420 | 41,420 |
| Other | 131,540 | 131,540 | 276,204 | 144,664 |
| Total Revenues | 18,342,803 | 18,579,378 | 19,481,174 | 901,796 |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Commissioners Office | | | | |
| Personal Services | 411,628 | 420,628 | 409,963 | 10,665 |
| Fringe Benefits | 119,463 | 118,463 | 107,133 | 11,330 |
| Materials and Supplies | 3,300 | 10,700 | 6,953 | 3,747 |
| Contractual Services | 4,100 | 54,700 | 52,473 | 2,227 |
| Other | 9,044 | 44 | 47,608 | (47,564) |
| Total Commissioners Office | 547,535 | 604,535 | 624,130 | (19,595) |
| Commissioners Data Services | | | | |
| Personal Services | 61,000 | 61,000 | 57,536 | 3,464 |
| Fringe Benefits | 23,466 | 23,734 | 21,757 | 1,977 |
| Materials and Supplies | 2,500 | 6,150 | 5,423 | 727 |
| Contractual Services | 118,650 | 114,850 | 114,378 | 472 |
| Total Commissioners Data Services | 205,616 | 205,734 | 199,094 | 6,640 |
| Auditor's Office | | | | |
| Personal Services | 225,023 | 219,023 | 217,834 | 1,189 |
| Fringe Benefits | 63,908 | 69,908 | 67,139 | 2,769 |
| Materials and Supplies | 5,000 | 4,900 | 4,668 | 232 |
| Contractual Services | - | 100 | 100 | - |
| Other | 1,000 | 1,000 | 916 | 84 |
| Total Auditor's Office | 294,931 | 294,931 | 290,657 | 4,274 |

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

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|---|
| | Original | Final | Actual | |
| County Treasurer's Office | | | | |
| Personal Services | 83,747 | 97,072 | 97,041 | 31 |
| Fringe Benefits | 32,772 | 29,700 | 27,233 | 2,467 |
| Materials and Supplies | 6,370 | 9,149 | 9,149 | - |
| Contractual Services | 179,593 | 164,012 | 101,314 | 62,698 |
| Other | - | 2,550 | 2,550 | - |
| Total County Treasurer's Office | 302,482 | 302,483 | 237,287 | 65,196 |
| Prosecuting Attorney | | | | |
| Personal Services | 855,075 | 937,886 | 937,886 | - |
| Fringe Benefits | 312,329 | 243,518 | 240,353 | 3,165 |
| Materials and Supplies | 5,000 | 1,500 | 1,500 | - |
| Other | 2,800 | 1,750 | 1,750 | - |
| Total Prosecuting Attorney | 1,175,204 | 1,184,654 | 1,181,489 | 3,165 |
| County Planning Commission | | | | |
| Personal Services | 102,336 | 125,641 | 99,703 | 25,938 |
| Fringe Benefits | 59,617 | 28,263 | 26,009 | 2,254 |
| Materials and Supplies | 1,975 | 1,975 | 1,619 | 356 |
| Contractual Services | 3,520 | 2,270 | 2,179 | 91 |
| Other | 930 | 929 | 895 | 34 |
| Total County Planning Commission | 168,378 | 159,078 | 130,405 | 28,673 |
| County Purchasing Department | | | | |
| Materials and Supplies | 505,600 | 580,600 | 524,164 | 56,436 |
| Total County Purchasing Department | 505,600 | 580,600 | 524,164 | 56,436 |
| Board of Elections | | | | |
| Personal Services | 322,246 | 330,834 | 324,071 | 6,763 |
| Fringe Benefits | 152,773 | 143,818 | 135,030 | 8,788 |
| Materials and Supplies | 82,000 | 91,785 | 91,785 | - |
| Contractual Services | 175,182 | 165,766 | 159,250 | 6,516 |
| Other | 3,200 | 3,200 | 2,622 | 578 |
| Total Board of Elections | 735,401 | 735,403 | 712,758 | 22,645 |
| Maintenance and Operations | | | | |
| Personal Services | 127,700 | 104,953 | 104,883 | 70 |
| Fringe Benefits | 36,711 | 36,458 | 35,781 | 677 |
| Materials and Supplies | 46,000 | 52,400 | 45,800 | 6,600 |
| Contractual Services | 690,000 | 715,900 | 615,864 | 100,036 |
| Total Maintenance and Operations | 900,411 | 909,711 | 802,328 | 107,383 |

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

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|------------------|---|
| | Original | Final | Actual | |
| County Recorder | | | | |
| Personal Services | 163,832 | 163,832 | 163,832 | - |
| Fringe Benefits | 88,378 | 88,479 | 86,860 | 1,619 |
| Materials and Supplies | 2,000 | 2,610 | 2,609 | 1 |
| Other | 5,889 | 5,890 | 5,755 | 135 |
| Total County Recorder | 260,099 | 260,811 | 259,056 | 1,755 |
| County General Taxes | | | | |
| Other | 2,790 | 2,790 | 2,790 | - |
| Total County General Taxes | 2,790 | 2,790 | 2,790 | - |
| Other Expenses | | | | |
| Contractual Services | 420,676 | 422,001 | 371,544 | 50,457 |
| Other | - | 1,475 | 1,475 | - |
| Total Other Expenses | 420,676 | 423,476 | 373,019 | 50,457 |
| Recorder's Micrographic | | | | |
| Materials and Supplies | 5,000 | - | - | - |
| Contractual Services | 52,000 | - | - | - |
| Total Recorder's Micrographic | 57,000 | - | - | - |
| County Wide Audit | | | | |
| Contractual Services | 134,520 | 166,520 | 162,309 | 4,211 |
| Total County Wide Audit | 134,520 | 166,520 | 162,309 | 4,211 |
| Group and Liability Insurance | | | | |
| Contractual Services | 26,000 | 26,000 | 5,825 | 20,175 |
| Other | 472,000 | 472,000 | 459,243 | 12,757 |
| Total Group and Liability Insurance | 498,000 | 498,000 | 465,068 | 32,932 |
| Total General Government- Legislative and Executive | 6,208,643 | 6,328,726 | 5,964,554 | 364,172 |
| General Government: | | | | |
| Judicial | | | | |
| Court of Appeals | | | | |
| Contractual Services | 38,503 | 38,503 | 38,503 | - |
| Total Court of Appeals | 38,503 | 38,503 | 38,503 | - |
| Common Pleas Court | | | | |
| Personal Services | 569,558 | 569,779 | 569,779 | - |
| Fringe Benefits | 248,474 | 259,475 | 251,155 | 8,320 |
| Materials and Supplies | 25,800 | 28,602 | 28,602 | - |
| Contractual Services | 79,648 | 50,734 | 50,734 | - |
| Other | 4,950 | 23,551 | 23,314 | 237 |
| Total Common Pleas Court | 928,430 | 932,141 | 923,584 | 8,557 |

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

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|------------------|----------------|----------------|---|
| | Original | Final | Actual | |
| Common Pleas Jury Commission | | | | |
| Personal Services | 23,822 | 23,822 | 20,126 | 3,696 |
| Fringe Benefits | 4,159 | 4,159 | 3,306 | 853 |
| Materials and Supplies | 500 | 500 | 479 | 21 |
| Contractual Services | 8,816 | 8,816 | 8,781 | 35 |
| Total Common Pleas Jury Commission | 37,297 | 37,297 | 32,692 | 4,605 |
| Juvenile Court | | | | |
| Personal Services | 230,589 | 230,589 | 227,798 | 2,791 |
| Fringe Benefits | 100,476 | 98,176 | 87,288 | 10,888 |
| Materials and Supplies | 5,000 | 5,000 | 4,203 | 797 |
| Contractual Services | 53,000 | 55,900 | 53,107 | 2,793 |
| Other | 600 | - | - | - |
| Total Juvenile Court | 389,665 | 389,665 | 372,396 | 17,269 |
| Probate Court | | | | |
| Personal Services | 205,672 | 207,172 | 207,007 | 165 |
| Fringe Benefits | 92,712 | 91,212 | 82,423 | 8,789 |
| Materials and Supplies | 3,500 | 3,500 | 3,474 | 26 |
| Contractual Services | 9,500 | 9,500 | 7,933 | 1,567 |
| Other | 300 | 300 | - | 300 |
| Total Probate Court | 311,684 | 311,684 | 300,837 | 10,847 |
| Clerk of Courts | | | | |
| Personal Services | 344,320 | 344,321 | 344,313 | 8 |
| Fringe Benefits | 143,137 | 142,637 | 136,619 | 6,018 |
| Materials and Supplies | 15,000 | 25,956 | 25,956 | - |
| Contractual Services | 2,000 | 4,803 | 4,606 | 197 |
| Total Clerk of Courts | 504,457 | 517,717 | 511,494 | 6,223 |
| Eastern County Court | | | | |
| Personal Services | 134,934 | 138,434 | 137,934 | 500 |
| Fringe Benefits | 73,899 | 70,869 | 62,099 | 8,770 |
| Materials and Supplies | 3,261 | 3,261 | 3,243 | 18 |
| Contractual Services | 2,250 | 1,780 | 778 | 1,002 |
| Other | 3,175 | 3,174 | 498 | 2,676 |
| Total Eastern County Court | 217,519 | 217,518 | 204,552 | 12,966 |
| Western County Court | | | | |
| Personal Services | 179,970 | 183,394 | 182,786 | 608 |
| Fringe Benefits | 85,807 | 87,807 | 81,571 | 6,236 |
| Materials and Supplies | 6,000 | 6,000 | 5,097 | 903 |
| Contractual Services | 12,000 | 5,880 | 4,050 | 1,830 |
| Other | 1,100 | 1,796 | 1,544 | 252 |
| Total Western County Court | 284,877 | 284,877 | 275,048 | 9,829 |

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

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|-------------------------------------|------------------|------------------|------------------|---|
| | Original | Final | Actual | |
| Ashtabula Municipal Court | | | | |
| Personal Services | 110,550 | 133,034 | 103,506 | 29,528 |
| Fringe Benefits | 79,857 | 59,107 | 39,548 | 19,559 |
| Other | 4,000 | 3,157 | 1,379 | 1,778 |
| Total Ashtabula Municipal Court | <u>194,407</u> | <u>195,298</u> | <u>144,433</u> | <u>50,865</u> |
| Conneaut Municipal Court | | | | |
| Personal Services | 69,699 | 70,167 | 69,041 | 1,126 |
| Fringe Benefits | 30,811 | 30,924 | 27,983 | 2,941 |
| Other | 300 | 316 | 316 | - |
| Total Conneaut Municipal Court | <u>100,810</u> | <u>101,407</u> | <u>97,340</u> | <u>4,067</u> |
| Attorney Fees Public Defender | | | | |
| Materials and Supplies | 36,000 | 36,000 | 31,636 | 4,364 |
| Contractual Services | 824,000 | 844,000 | 843,735 | 265 |
| Total Attorney Fees Public Defender | <u>860,000</u> | <u>880,000</u> | <u>875,371</u> | <u>4,629</u> |
| Total General Government - Judicial | <u>3,867,649</u> | <u>3,906,107</u> | <u>3,776,250</u> | <u>129,857</u> |
| Public Safety: | | | | |
| Adult Probation | | | | |
| Personal Services | 34,736 | 29,236 | 17,927 | 11,309 |
| Fringe Benefits | 19,436 | 19,060 | 6,175 | 12,885 |
| Materials and Supplies | 900 | 900 | 312 | 588 |
| Contractual Services | - | 2,166 | 2,166 | - |
| Total Adult Probation | <u>55,072</u> | <u>51,362</u> | <u>26,580</u> | <u>24,782</u> |
| Juvenile Probation | | | | |
| Personal Services | 289,890 | 289,890 | 270,451 | 19,439 |
| Fringe Benefits | 128,673 | 128,074 | 76,240 | 51,834 |
| Materials and Supplies | 3,000 | 3,600 | 3,292 | 308 |
| Total Juvenile Probation | <u>421,563</u> | <u>421,564</u> | <u>349,983</u> | <u>71,581</u> |
| Coroner | | | | |
| Personal Services | 137,209 | 137,209 | 130,706 | 6,503 |
| Fringe Benefits | 141,953 | 40,691 | 29,633 | 11,058 |
| Materials and Supplies | 5,000 | 11,000 | 9,020 | 1,980 |
| Contractual Services | 8,300 | 103,800 | 94,483 | 9,317 |
| Other | 2,500 | 2,500 | 2,387 | 113 |
| Total Coroner | <u>294,962</u> | <u>295,200</u> | <u>266,229</u> | <u>28,971</u> |

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

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|------------------|---|
| | Original | Final | Actual | |
| Sheriff Department | | | | |
| Personal Services | 3,292,610 | 3,315,610 | 3,182,845 | 132,765 |
| Fringe Benefits | 1,265,673 | 1,111,226 | 1,062,699 | 48,527 |
| Materials and Supplies | 414,600 | 589,727 | 587,860 | 1,867 |
| Contractual Services | 155,500 | 115,200 | 111,740 | 3,460 |
| Other | 46,266 | 44,766 | 43,302 | 1,464 |
| Total Sheriff Department | 5,174,649 | 5,176,529 | 4,988,446 | 188,083 |
| Building Regulations Department | | | | |
| Personal Services | 203,798 | 216,798 | 212,308 | 4,490 |
| Fringe Benefits | 77,690 | 82,373 | 76,859 | 5,514 |
| Materials and Supplies | 6,500 | 6,500 | 6,212 | 288 |
| Contractual Services | 30,183 | 35,500 | 33,150 | 2,350 |
| Other | 5,000 | 5,000 | 1,210 | 3,790 |
| Total Building Regulations Department | 323,171 | 346,171 | 329,739 | 16,432 |
| Detention Center | | | | |
| Personal Services | 424,000 | 395,025 | 350,722 | 44,303 |
| Fringe Benefits | 164,200 | 147,200 | 126,437 | 20,763 |
| Materials and Supplies | 63,000 | 58,000 | 53,831 | 4,169 |
| Contractual Services | 106,000 | 155,100 | 132,515 | 22,585 |
| Other | 15,500 | 14,400 | 14,400 | - |
| Total Detention Center | 772,700 | 769,725 | 677,905 | 91,820 |
| Total Public Safety | 7,042,117 | 7,060,551 | 6,638,882 | 421,669 |
| Public Works: | | | | |
| Commissioners Risk Management | | | | |
| Personal Services | 41,584 | 42,584 | 39,584 | 3,000 |
| Fringe Benefits | 15,733 | 15,883 | 14,810 | 1,073 |
| Materials and Supplies | 800 | 2,000 | 1,920 | 80 |
| Contractual Services | 29,800 | 31,499 | 23,308 | 8,191 |
| Other | 6,699 | 2,650 | 1,524 | 1,126 |
| Total Commissioners Risk Management | 94,616 | 94,616 | 81,146 | 13,470 |
| Total Public Works | 94,616 | 94,616 | 81,146 | 13,470 |
| Health: | | | | |
| Tuberculosis Clinic and Care | | | | |
| Contractual Services | 12,000 | 14,500 | 14,500 | - |
| Total Tuberculosis Clinic and Care | 12,000 | 14,500 | 14,500 | - |
| Registration Vital Statistics | | | | |
| Other | 2,200 | 2,200 | 1,377 | 823 |
| Total Registration Vital Statistics | 2,200 | 2,200 | 1,377 | 823 |
| Other Health Department | | | | |
| Contractual Services | 191,804 | 192,460 | 192,460 | - |
| Total Other Health Department | 191,804 | 192,460 | 192,460 | - |
| Total Health | 206,004 | 209,160 | 208,337 | 823 |

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

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|------------------|------------|------------|---|
| | Original | Final | Actual | |
| Human Services: | | | | |
| Veterans Service Commission | | | | |
| Personal Services | 308,500 | 308,500 | 238,949 | 69,551 |
| Fringe Benefits | 105,500 | 123,790 | 78,329 | 45,461 |
| Materials and Supplies | 45,202 | 55,545 | 27,130 | 28,415 |
| Contractual Services | 180,000 | 207,091 | 143,714 | 63,377 |
| Other | 251,700 | 251,700 | 127,436 | 124,264 |
| Total Veterans Service Commission | 890,902 | 946,626 | 615,558 | 331,068 |
| Veterans Service | | | | |
| Contractual Services | 6,000 | 11,000 | 11,000 | - |
| Materials and Supplies | 6,039 | 6,039 | 4,689 | 1,350 |
| Other | 9,000 | 9,000 | 8,552 | 448 |
| Total Veterans Service | 21,039 | 26,039 | 24,241 | 1,798 |
| County Humane Society | | | | |
| Contractual Services | 3,000 | 3,000 | 3,000 | - |
| Total County Humane Society | 3,000 | 3,000 | 3,000 | - |
| County Allocation | | | | |
| Contractual Services | 494,846 | 494,846 | 481,177 | 13,669 |
| Total County Allocation | 494,846 | 494,846 | 481,177 | 13,669 |
| Total Human Services | 1,409,787 | 1,470,511 | 1,123,976 | 346,535 |
| Conservation and Recreation | | | | |
| Agriculture Department | | | | |
| Contractual Services | 218,688 | 237,291 | 235,974 | 1,317 |
| Total Agriculture Department | 218,688 | 237,291 | 235,974 | 1,317 |
| Total Conservation and Recreation | 218,688 | 237,291 | 235,974 | 1,317 |
| Debt Service | | | | |
| Principal Retirement | 3,200 | 3,200 | 3,199 | 1 |
| Interest and Fiscal Charges | 6,100 | 6,100 | 6,093 | 7 |
| Total Debt Service | 9,300 | 9,300 | 9,292 | 8 |
| <i>Total Expenditures</i> | 19,056,804 | 19,316,262 | 18,038,411 | 1,277,851 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (714,001) | (736,884) | 1,442,763 | 2,179,647 |

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> | |
| Other Financing Sources (Uses) | | | | |
| Advances In | - | - | 383,692 | 383,692 |
| Advances Out | - | (445,000) | (445,000) | - |
| Transfer In | - | 118,313 | 132,226 | 13,913 |
| Transfer Out | (437,000) | (846,761) | (846,054) | 707 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(437,000)</u> | <u>(1,173,448)</u> | <u>(775,136)</u> | <u>398,312</u> |
| <i>Net Change in Fund Balance</i> | (1,151,001) | (1,910,332) | 667,627 | 2,577,959 |
| <i>Fund Balance Beginning of Year</i> | 3,404,388 | 3,404,388 | 3,404,388 | - |
| Prior Year Encumbrances Appropriated | 198,299 | 198,299 | 198,299 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 2,451,686</u> | <u>\$ 1,692,355</u> | <u>\$ 4,270,314</u> | <u>\$ 2,577,959</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, 2011

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ 5,000 | \$ 5,000 | \$ 18,871 | \$ 13,871 |
| Fines and Forfeitures | 75,000 | 75,000 | 55,518 | (19,482) |
| Intergovernmental | 6,280,000 | 6,280,000 | 6,134,143 | (145,857) |
| Interest | 10,000 | 10,000 | 6,503 | (3,497) |
| <i>Total Revenues</i> | <u>6,370,000</u> | <u>6,370,000</u> | <u>6,215,035</u> | <u>(154,965)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Works: | | | | |
| Roads | | | | |
| Personal Services | 1,225,000 | 1,205,000 | 1,125,483 | 79,517 |
| Fringe Benefits | 509,500 | 509,500 | 437,000 | 72,500 |
| Materials and Supplies | 1,870,000 | 2,135,000 | 2,072,411 | 62,589 |
| Contractual Services | 901,500 | 944,691 | 793,790 | 150,901 |
| Total Roads | <u>4,506,000</u> | <u>4,794,191</u> | <u>4,428,684</u> | <u>365,507</u> |
| Bridges and Culverts | | | | |
| Personal Services | 425,000 | 445,000 | 431,836 | 13,164 |
| Fringe Benefits | 171,450 | 199,650 | 192,427 | 7,223 |
| Materials and Supplies | 360,000 | 360,000 | 258,339 | 101,661 |
| Contractual Services | 401,200 | 351,200 | 322,829 | 28,371 |
| Total Bridges and Culverts | <u>1,357,650</u> | <u>1,355,850</u> | <u>1,205,431</u> | <u>150,419</u> |
| Engineer | | | | |
| Personal Services | 751,194 | 751,194 | 691,395 | 59,799 |
| Fringe Benefits | 298,700 | 270,500 | 227,246 | 43,254 |
| Total Engineer | <u>1,049,894</u> | <u>1,021,694</u> | <u>918,641</u> | <u>103,053</u> |
| Total Public Works | <u>6,913,544</u> | <u>7,171,735</u> | <u>6,552,756</u> | <u>618,979</u> |
| Debt Service | | | | |
| Principal Retirement | - | 72,340 | 72,340 | - |
| Interest and Fiscal Charges | - | 4,469 | 4,469 | - |
| Total Debt Service | <u>-</u> | <u>76,809</u> | <u>76,809</u> | <u>-</u> |
| <i>Total Expenditures</i> | <u>6,913,544</u> | <u>7,248,544</u> | <u>6,629,565</u> | <u>618,979</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>\$ (543,544)</u> | <u>\$ (878,544)</u> | <u>\$ (414,530)</u> | <u>\$ 464,014</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, 2011*

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Other Financing Sources (Uses) | | | | |
| Transfer Out | \$ (10,000) | \$ (10,000) | \$ - | \$ 10,000 |
| <i>Net Change in Fund Balance</i> | (553,544) | (888,544) | (414,530) | 474,014 |
| <i>Fund Balance Beginning of Year</i> | 3,615,170 | 3,615,170 | 3,615,170 | - |
| Prior Year Encumbrances Appropriated | 84,398 | 84,398 | 84,398 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 3,146,024</u> | <u>\$ 2,811,024</u> | <u>\$ 3,285,038</u> | <u>\$ 474,014</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, 2011

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---|-------------------------|---------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues | | | | |
| Property Taxes | \$ 1,162,000 | \$ 1,162,000 | \$ 1,199,481 | \$ 37,481 |
| Charges for Services | 312,102 | 312,102 | 216,493 | (95,609) |
| Intergovernmental | 11,427,111 | 11,427,111 | 7,952,019 | (3,475,092) |
| Other | 310,000 | 310,000 | 152,714 | (157,286) |
| <i>Total Revenues</i> | <u>13,211,213</u> | <u>13,211,213</u> | <u>9,520,707</u> | <u>(3,690,506)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Personal Services | 4,515,364 | 4,515,364 | 4,002,858 | 512,506 |
| Fringe Benefits | 1,835,347 | 1,835,347 | 1,552,178 | 283,169 |
| Materials and Supplies | 290,905 | 290,905 | 205,986 | 84,919 |
| Contractual Services | 6,498,408 | 6,498,408 | 5,748,994 | 749,414 |
| Other | 390,000 | 390,000 | 130,904 | 259,096 |
| <i>Total Expenditures</i> | <u>13,530,024</u> | <u>13,530,024</u> | <u>11,640,920</u> | <u>1,889,104</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(318,811)</u> | <u>(318,811)</u> | <u>(2,120,213)</u> | <u>(1,801,402)</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 800,000 | 800,000 | 743,064 | (56,936) |
| Transfers Out | (8,000) | (8,000) | - | 8,000 |
| <i>Total Other Financing Sources</i> | <u>792,000</u> | <u>792,000</u> | <u>743,064</u> | <u>(48,936)</u> |
| <i>Net Change in Fund Balance</i> | 473,189 | 473,189 | (1,377,149) | (1,850,338) |
| <i>Fund Balance Beginning of Year</i> | 944,092 | 944,092 | 944,092 | - |
| Prior Year Encumbrances Appropriated | 837,575 | 837,575 | 837,575 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 2,254,856</u> | <u>\$ 2,254,856</u> | <u>\$ 404,518</u> | <u>\$ (1,850,338)</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, 2011*

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---------------------------------------|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues | | | | |
| Property Taxes | \$ 2,605,500 | \$ 2,660,000 | \$ 2,647,997 | \$ (12,003) |
| Charges for Services | 195,000 | 195,000 | 76,177 | (118,823) |
| Intergovernmental | 4,621,148 | 4,566,648 | 4,433,770 | (132,878) |
| <i>Total Revenues</i> | <u>7,421,648</u> | <u>7,421,648</u> | <u>7,157,944</u> | <u>(263,704)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Personal Services | 2,791,467 | 2,767,867 | 2,730,492 | 37,375 |
| Fringe Benefits | 1,097,730 | 1,221,764 | 1,470,961 | (249,197) |
| Materials and Supplies | 219,186 | 309,086 | 291,628 | 17,458 |
| Contractual Services | 3,187,481 | 3,665,564 | 3,490,452 | 175,112 |
| Other | 90,135 | 143,223 | 125,512 | 17,711 |
| <i>Total Expenditures</i> | <u>7,385,999</u> | <u>8,107,504</u> | <u>8,109,045</u> | <u>(1,541)</u> |
| <i>Net Change in Fund Balance</i> | 35,649 | (685,856) | (951,101) | (265,245) |
| <i>Fund Balance Beginning of Year</i> | 3,234,571 | 3,234,571 | 3,234,571 | - |
| Prior Year Encumbrances Appropriated | <u>176,353</u> | <u>176,353</u> | <u>176,353</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 3,446,573</u> | <u>\$ 2,725,068</u> | <u>\$ 2,459,823</u> | <u>\$ (265,245)</u> |

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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Property and Other Local Taxes | \$ 5,660,000 | \$ 5,800,000 | \$ 5,861,905 | \$ 61,905 |
| Charges for Services | 670,000 | 670,000 | 520,516 | (149,484) |
| Intergovernmental | 4,235,000 | 4,095,000 | 3,969,300 | (125,700) |
| <i>Total Revenues</i> | <u>10,565,000</u> | <u>10,565,000</u> | <u>10,351,721</u> | <u>(213,279)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health: | | | | |
| Personal Services | 7,056,000 | 7,056,000 | 6,304,704 | 751,296 |
| Fringe Benefits | 3,346,000 | 3,346,000 | 2,936,262 | 409,738 |
| Materials and Supplies | 675,000 | 675,000 | 586,758 | 88,242 |
| Contractual Services | 1,195,000 | 1,195,000 | 1,021,116 | 173,884 |
| <i>Total Expenditures</i> | <u>12,272,000</u> | <u>12,272,000</u> | <u>10,848,840</u> | <u>1,423,160</u> |
| <i>Net Change in Fund Balance</i> | (1,707,000) | (1,707,000) | (497,119) | 1,209,881 |
| <i>Fund Balance Beginning of Year</i> | 9,513,543 | 9,513,543 | 9,513,543 | - |
| Prior Year Encumbrances Appropriated | <u>129,098</u> | <u>129,098</u> | <u>129,098</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 7,935,641</u> | <u>\$ 7,935,641</u> | <u>\$ 9,145,522</u> | <u>\$ 1,209,881</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ 1,840,680 | \$ 1,840,680 | \$ 2,461,782 | \$ 621,102 |
| Intergovernmental | 7,613,758 | 7,613,758 | 7,180,640 | (433,118) |
| Interest | - | - | 2 | 2 |
| Other | 1,504,324 | 1,504,324 | 743,975 | (760,349) |
| <i>Total Revenues</i> | <u>10,958,762</u> | <u>10,958,762</u> | <u>10,386,399</u> | <u>(572,363)</u> |
| Human Services: | | | | |
| Personal Services | 4,827,841 | 4,827,841 | 4,563,992 | 263,849 |
| Fringe Benefits | 2,115,409 | 2,115,409 | 1,998,566 | 116,843 |
| Materials and Supplies | 1,310,000 | 1,310,000 | 1,257,629 | 52,371 |
| Contractual Services | 2,364,736 | 2,364,736 | 2,299,697 | 65,039 |
| Other | 83,237 | 83,237 | 74,347 | 8,890 |
| Total Human Services | <u>10,701,223</u> | <u>10,701,223</u> | <u>10,194,231</u> | <u>506,992</u> |
| Debt Service | | | | |
| Principal Retirement | 29,260 | 29,260 | 29,260 | - |
| Interest and Fiscal Charges | 4,004 | 4,004 | 4,004 | - |
| Total Debt Service | <u>33,264</u> | <u>33,264</u> | <u>33,264</u> | <u>-</u> |
| <i>Total Expenditures</i> | <u>10,734,487</u> | <u>10,734,487</u> | <u>10,227,495</u> | <u>506,992</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 224,275 | 224,275 | 158,904 | (65,371) |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | (222,393) | (222,393) | (222,393) | - |
| <i>Net Change in Fund Balance</i> | 1,882 | 1,882 | (63,489) | (65,371) |
| <i>Fund Balance Beginning of Year</i> | 416,103 | 416,103 | 416,103 | - |
| Prior Year Encumbrances Appropriated | 44,367 | 44,367 | 44,367 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 462,352</u> | <u>\$ 462,352</u> | <u>\$ 396,981</u> | <u>\$ (65,371)</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Property Taxes | \$ 471,000 | \$ 520,435 | \$ 476,126 | \$ (44,309) |
| Fines and Forfeitures | 16,000 | 16,000 | 17,021 | 1,021 |
| Intergovernmental | <u>13,515,693</u> | <u>13,466,258</u> | <u>12,927,829</u> | <u>(538,429)</u> |
| <i>Total Revenues</i> | <u>14,002,693</u> | <u>14,002,693</u> | <u>13,420,976</u> | <u>(581,717)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health | | | | |
| Personal Services | 365,000 | 365,000 | 351,467 | 13,533 |
| Fringe Benefits | 962,782 | 962,782 | 91,252 | 871,530 |
| Materials and Supplies | 6,000 | 6,000 | 3,638 | 2,362 |
| Contractual Services | 12,654,911 | 13,270,100 | 12,366,657 | 903,443 |
| Other | <u>14,000</u> | <u>14,000</u> | <u>10,392</u> | <u>3,608</u> |
| <i>Total Expenditures</i> | <u>14,002,693</u> | <u>14,617,882</u> | <u>12,823,406</u> | <u>1,794,476</u> |
| <i>Net Change in Fund Balance</i> | - | (615,189) | 597,570 | 1,212,759 |
| <i>Fund Balance Beginning of Year</i> | 2,236,208 | 2,236,208 | 2,236,208 | - |
| Prior Year Encumbrances Appropriated | <u>10,943</u> | <u>10,943</u> | <u>10,943</u> | - |
| <i>Fund Balance End of Year</i> | <u>\$ 2,247,151</u> | <u>\$ 1,631,962</u> | <u>\$ 2,844,721</u> | <u>\$ 1,212,759</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|------------------------|------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ 2,100 | \$ 2,100 | \$ 1,351 | \$ (749) |
| Expenditures | | | | |
| Current: | | | | |
| Public Works: | | | | |
| Contractual Services | <u>2,500</u> | <u>2,500</u> | <u>869</u> | <u>1,631</u> |
| <i>Net Change in Fund Balance</i> | (400) | (400) | 482 | 882 |
| <i>Fund Balance Beginning of Year</i> | <u>4,453</u> | <u>4,453</u> | <u>4,453</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 4,053</u></u> | <u><u>\$ 4,053</u></u> | <u><u>\$ 4,935</u></u> | <u><u>\$ 882</u></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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ 104,000 | \$ 104,000 | \$ 98,134 | \$ (5,866) |
| Fines and Forfeitures | 2,400 | 2,400 | 2,610 | 210 |
| Contributions and Donations | 80 | 120 | 120 | - |
| <i>Total Revenues</i> | <u>106,480</u> | <u>106,520</u> | <u>100,864</u> | <u>(5,656)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health | | | | |
| Commissioner's Office | | | | |
| Personal Services | 29,953 | 29,953 | 29,126 | 827 |
| Fringe Benefits | 15,980 | 15,989 | 6,998 | 8,991 |
| Materials and Supplies | 3,500 | 3,628 | 2,791 | 837 |
| Contractual Services | 72,000 | 71,600 | 70,214 | 1,386 |
| Other | 5,250 | 5,482 | 5,142 | 340 |
| Total Commissioner's Office | <u>126,683</u> | <u>126,652</u> | <u>114,271</u> | <u>12,381</u> |
| Auditor's Office | | | | |
| Personal Services | 13,086 | 13,086 | 12,151 | 935 |
| Fringe Benefits | 6,215 | 6,246 | 4,723 | 1,523 |
| Materials and Supplies | 11,500 | 11,500 | 12,500 | (1,000) |
| Contractual Services | 100 | 100 | - | 100 |
| Other | 100 | 356 | 356 | - |
| Total Auditor's Office | <u>31,001</u> | <u>31,288</u> | <u>29,730</u> | <u>1,558</u> |
| <i>Total Expenditures</i> | <u>157,684</u> | <u>157,940</u> | <u>144,001</u> | <u>13,939</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (51,204) | (51,420) | (43,137) | 8,283 |
| Other Financing Sources (Uses) | | | | |
| Transfer In | 70,000 | 70,000 | 70,000 | - |
| <i>Net Change in Fund Balance</i> | 18,796 | 18,580 | 26,863 | 8,283 |
| <i>Fund Balance Beginning of Year</i> | 138,469 | 138,469 | 138,469 | - |
| Prior Year Encumbrances Appropriated | 5,078 | 5,078 | 5,078 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 162,343</u> | <u>\$ 162,127</u> | <u>\$ 170,410</u> | <u>\$ 8,283</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ 20,000 | \$ 20,000 | \$ 10,097 | \$ (9,903) |
| Intergovernmental | - | - | 11,155 | 11,155 |
| <i>Total Revenues</i> | 20,000 | 20,000 | 21,252 | 1,252 |
| Expenditures | | | | |
| Current: | | | | |
| Health | | | | |
| Contractual Services | 23,000 | 23,000 | 23,000 | - |
| <i>Net Change in Fund Balance</i> | (3,000) | (3,000) | (1,748) | 1,252 |
| <i>Fund Balance Beginning of Year</i> | 24,489 | 24,489 | 24,489 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 21,489</u> | <u>\$ 21,489</u> | <u>\$ 22,741</u> | <u>\$ 1,252</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|----------------------|------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ 500 | \$ 500 | \$ 594 | \$ 94 |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Materials and Supplies | <u>500</u> | <u>500</u> | <u>-</u> | <u>500</u> |
| <i>Net Change in Fund Balance</i> | - | - | 594 | 594 |
| <i>Fund Balance Beginning of Year</i> | <u>720</u> | <u>720</u> | <u>720</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 720</u></u> | <u><u>\$ 720</u></u> | <u><u>\$ 1,314</u></u> | <u><u>\$ 594</u></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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|------------------------|------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | <u>\$ 10,000</u> | <u>\$ 10,000</u> | <u>\$ 11,300</u> | <u>\$ 1,300</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Materials and Supplies | 200 | 200 | - | 200 |
| Contractual Services | 9,000 | 18,000 | 16,000 | 2,000 |
| Other | 800 | 800 | - | 800 |
| | <u>10,000</u> | <u>19,000</u> | <u>16,000</u> | <u>3,000</u> |
| <i>Total Expenditures</i> | <u>10,000</u> | <u>19,000</u> | <u>16,000</u> | <u>3,000</u> |
| <i>Net Change in Fund Balance</i> | - | (9,000) | (4,700) | 4,300 |
| <i>Fund Balance Beginning of Year</i> | <u>10,279</u> | <u>10,279</u> | <u>10,279</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 10,279</u></u> | <u><u>\$ 1,279</u></u> | <u><u>\$ 5,579</u></u> | <u><u>\$ 4,300</u></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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ 581,000 | \$ 581,000 | \$ 588,184 | \$ 7,184 |
| Intergovernmental | 1,850,000 | 1,850,000 | 1,705,483 | (144,517) |
| Other | 80,000 | 80,000 | 146 | (79,854) |
| <i>Total Revenues</i> | <u>2,511,000</u> | <u>2,511,000</u> | <u>2,293,813</u> | <u>(217,187)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services: | | | | |
| Personal Services | 1,206,423 | 1,206,423 | 1,117,713 | 88,710 |
| Fringe Benefits | 465,032 | 475,159 | 441,794 | 33,365 |
| Materials and Supplies | 24,000 | 24,000 | 18,836 | 5,164 |
| Contractual Services | 315,179 | 315,179 | 342,784 | (27,605) |
| Other | 17,014 | 17,014 | 10,612 | 6,402 |
| <i>Total Expenditures</i> | <u>2,027,648</u> | <u>2,037,775</u> | <u>1,931,739</u> | <u>106,036</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>483,352</u> | <u>473,225</u> | <u>362,074</u> | <u>(111,151)</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 150,000 | 150,000 | 150,000 | - |
| Transfers Out | (700,000) | (700,000) | (416,280) | 283,720 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(550,000)</u> | <u>(550,000)</u> | <u>(266,280)</u> | <u>283,720</u> |
| <i>Net Change in Fund Balance</i> | (66,648) | (76,775) | 95,794 | 172,569 |
| <i>Fund Balance Beginning of Year</i> | 255,325 | 255,325 | 255,325 | - |
| Prior Year Encumbrances Appropriated | 122,716 | 122,716 | 122,716 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 311,393</u> | <u>\$ 301,266</u> | <u>\$ 473,835</u> | <u>\$ 172,569</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------------|--------------------------|----------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Property Taxes | \$ 86,000 | \$ 86,000 | \$ 150,742 | \$ 64,742 |
| Charges for Services | 1,061,665 | 1,061,665 | 1,159,765 | 98,100 |
| Intergovernmental | - | - | 50,619 | 50,619 |
| <i>Total Revenues</i> | <u>1,147,665</u> | <u>1,147,665</u> | <u>1,361,126</u> | <u>213,461</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Personal Services | 575,000 | 575,000 | 496,014 | 78,986 |
| Fringe Benefits | 240,500 | 240,500 | 219,590 | 20,910 |
| Materials and Supplies | 46,000 | 47,000 | 39,233 | 7,767 |
| Contractual Services | 485,500 | 600,741 | 511,105 | 89,636 |
| Other | 26,000 | 26,000 | 15,591 | 10,409 |
| <i>Total Expenditures</i> | <u>1,373,000</u> | <u>1,489,241</u> | <u>1,281,533</u> | <u>207,708</u> |
| <i>Net Change in Fund Balance</i> | (225,335) | (341,576) | 79,593 | 421,169 |
| <i>Fund Balance Beginning of Year</i> | 1,180,947 | 1,180,947 | 1,180,947 | - |
| Prior Year Encumbrances Appropriated | <u>42,078</u> | <u>42,078</u> | <u>42,078</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 997,690</u></u> | <u><u>\$ 881,449</u></u> | <u><u>\$ 1,302,618</u></u> | <u><u>\$ 421,169</u></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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------------|--------------------------|--------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ 456,000 | \$ 456,000 | \$ 423,853 | \$ (32,147) |
| Intergovernmental | 3,000 | 3,000 | - | (3,000) |
| Other | 142,000 | 142,000 | 25,755 | (116,245) |
| <i>Total Revenues</i> | <u>601,000</u> | <u>601,000</u> | <u>449,608</u> | <u>(151,392)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health | | | | |
| Personal Services | 60,000 | 55,400 | 41,374 | 14,026 |
| Fringe Benefits | 16,470 | 23,070 | 17,786 | 5,284 |
| Materials and Supplies | 9,000 | 5,459 | 3,877 | 1,582 |
| Contractual Services | 455,500 | 477,900 | 432,775 | 45,125 |
| Other | 16,895 | 12,495 | 11,814 | 681 |
| <i>Total Expenditures</i> | <u>557,865</u> | <u>574,324</u> | <u>507,626</u> | <u>66,698</u> |
| <i>Net Change in Fund Balance</i> | 43,135 | 26,676 | (58,018) | (84,694) |
| <i>Fund Balance Beginning of Year</i> | 259,427 | 259,427 | 259,427 | - |
| Prior Year Encumbrances Appropriated | <u>22,157</u> | <u>22,157</u> | <u>22,157</u> | - |
| <i>Fund Balance End of Year</i> | <u><u>\$ 324,719</u></u> | <u><u>\$ 308,260</u></u> | <u><u>\$ 223,566</u></u> | <u><u>\$ (84,694)</u></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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Fines and Forfeitures | \$ 26,000 | \$ 26,000 | \$ 11,429 | \$ (14,571) |
| Intergovernmental | - | - | 12,111 | 12,111 |
| <i>Total Revenues</i> | <u>26,000</u> | <u>26,000</u> | <u>23,540</u> | <u>(2,460)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Eastern County Court Contractual Services | 30,000 | 30,000 | 3,712 | 26,288 |
| Western County Court Contractual Services | <u>20,000</u> | <u>38,456</u> | <u>34,242</u> | <u>4,214</u> |
| <i>Total Expenditures</i> | <u>50,000</u> | <u>68,456</u> | <u>37,954</u> | <u>30,502</u> |
| <i>Net Change in Fund Balance</i> | (24,000) | (42,456) | (14,414) | 28,042 |
| <i>Fund Balance Beginning of Year</i> | <u>138,236</u> | <u>138,236</u> | <u>138,236</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 114,236</u> | <u>\$ 95,780</u> | <u>\$ 123,822</u> | <u>\$ 28,042</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Fines and Forfeitures | \$ 22,000 | \$ 22,000 | \$ 23,591 | \$ 1,591 |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Fringe Benefits | 2,500 | 7,500 | 3,372 | 4,128 |
| Materials and Supplies | 7,000 | 4,600 | 3,871 | 729 |
| Contractual Services | 8,500 | 12,000 | 11,060 | 940 |
| Other | 2,000 | 2,900 | 1,855 | 1,045 |
| <i>Total Expenditures</i> | <u>20,000</u> | <u>27,000</u> | <u>20,158</u> | <u>6,842</u> |
| <i>Net Change in Fund Balance</i> | 2,000 | (5,000) | 3,433 | 8,433 |
| <i>Fund Balance Beginning of Year</i> | <u>38,259</u> | <u>38,259</u> | <u>38,259</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 40,259</u> | <u>\$ 33,259</u> | <u>\$ 41,692</u> | <u>\$ 8,433</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Fines and Forfeitures | \$ 24,000 | \$ 24,000 | \$ 32,041 | \$ 8,041 |
| Intergovernmental | - | - | 1,311 | 1,311 |
| <i>Total Revenues</i> | <u>24,000</u> | <u>24,000</u> | <u>33,352</u> | <u>9,352</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Fringe Benefits | 2,500 | 12,500 | 6,665 | 5,835 |
| Materials and Supplies | 3,000 | 6,000 | 3,877 | 2,123 |
| Contractual Services | 20,000 | 14,000 | 10,763 | 3,237 |
| Other | 2,000 | 3,000 | 2,136 | 864 |
| <i>Total Expenditures</i> | <u>27,500</u> | <u>35,500</u> | <u>23,441</u> | <u>12,059</u> |
| <i>Net Change in Fund Balance</i> | (3,500) | (11,500) | 9,911 | 21,411 |
| <i>Fund Balance Beginning of Year</i> | <u>51,066</u> | <u>51,066</u> | <u>51,066</u> | - |
| <i>Fund Balance End of Year</i> | <u>\$ 47,566</u> | <u>\$ 39,566</u> | <u>\$ 60,977</u> | <u>\$ 21,411</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-------------------------|-------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Fines and Forfeitures | \$ - | \$ - | \$ 1,472 | \$ 1,472 |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | - | - | - | - |
| <i>Net Change in Fund Balance</i> | - | - | 1,472 | 1,472 |
| <i>Fund Balance Beginning of Year</i> | <u>53,210</u> | <u>53,210</u> | <u>53,210</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 53,210</u></u> | <u><u>\$ 53,210</u></u> | <u><u>\$ 54,682</u></u> | <u><u>\$ 1,472</u></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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|--------------------------|-------------------------|--------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ 309,519 | \$ 309,519 | \$ 327,019 | \$ 17,500 |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Personal Services | 125,281 | 203,056 | 185,586 | 17,470 |
| Fringe Benefits | 26,481 | 93,256 | 76,831 | 16,425 |
| Materials and Supplies | 749 | 32,137 | 30,577 | 1,560 |
| Contractual Services | 34,166 | 63,775 | 34,754 | 29,021 |
| Other | 23,826 | 56,293 | 45,432 | 10,861 |
| <i>Total Expenditures</i> | <u>210,503</u> | <u>448,517</u> | <u>373,180</u> | <u>75,337</u> |
| <i>Net Change in Fund Balance</i> | 99,016 | (138,998) | (46,161) | 92,837 |
| <i>Fund Balance at Beginning of Year</i> | 148,626 | 148,626 | 148,626 | - |
| Prior Year Encumbrances Appropriated | <u>9,542</u> | <u>9,542</u> | <u>9,542</u> | <u>-</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$ 257,184</u></u> | <u><u>\$ 19,170</u></u> | <u><u>\$ 112,007</u></u> | <u><u>\$ 92,837</u></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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ 153,783 | \$ 155,815 | \$ 152,185 | \$ (3,630) |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Personal Services | - | 280,925 | 206,381 | 74,544 |
| Fringe Benefits | - | 120,589 | 78,403 | 42,186 |
| Materials and Supplies | - | 55,044 | 22,418 | 32,626 |
| Contractual Services | - | - | 8,840 | (8,840) |
| Other | - | 8,000 | 7,737 | 263 |
| <i>Total Expenditures</i> | - | 464,558 | 323,779 | 140,779 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 153,783 | (308,743) | (171,594) | 137,149 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | - | - | 2,975 | 2,975 |
| <i>Net Change in Fund Balance</i> | 153,783 | (308,743) | (168,619) | 140,124 |
| <i>Fund Balance Beginning of Year</i> | 274,504 | 274,504 | 274,504 | - |
| Prior Year Encumbrances Appropriated | 26,542 | 26,542 | 26,542 | - |
| <i>Fund Balance (Deficit) End of Year</i> | <u>\$ 454,829</u> | <u>\$ (7,697)</u> | <u>\$ 132,427</u> | <u>\$ 140,124</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|--------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ - | \$ - | \$ 7,622 | \$ 7,622 |
| Expenditures | | | | |
| Current: | | | | |
| Public Works: | | | | |
| Contractual Services | - | 50,000 | 20,000 | 30,000 |
| <i>Net Change in Fund Balance</i> | - | (50,000) | (12,378) | 37,622 |
| <i>Fund Balance Beginning of Year</i> | 26,702 | 26,702 | 26,702 | - |
| <i>Fund Balance (Deficit) End of Year</i> | <u>\$ 26,702</u> | <u>\$ (23,298)</u> | <u>\$ 14,324</u> | <u>\$ 37,622</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ - | \$ 130,000 | \$ 138,674 | \$ 8,674 |
| Expenditures | | | | |
| Current: | | | | |
| Personal Services | - | 28,080 | 9,640 | 18,440 |
| Fringe Benefits | - | 9,450 | 3,015 | 6,435 |
| Materials and Supplies | - | 5,000 | 1,675 | 3,325 |
| Contractual Services | - | 69,470 | 65,577 | 3,893 |
| <i>Total Expenditures</i> | - | 112,000 | 79,907 | 32,093 |
| <i>Net Change in Fund Balance</i> | - | 18,000 | 58,767 | 40,767 |
| <i>Fund Balance Beginning of Year</i> | 72,430 | 72,430 | 72,430 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 72,430</u> | <u>\$ 90,430</u> | <u>\$ 131,197</u> | <u>\$ 40,767</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|------------------------|------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | \$ - | \$ - | \$ - | \$ - |
| Expenditures | - | - | - | - |
| <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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Property Taxes | \$ 127,850 | \$ 127,850 | \$ 90 | \$ (127,760) |
| Charges for Services | - | - | 144,882 | 144,882 |
| <i>Total Revenues</i> | <u>127,850</u> | <u>127,850</u> | <u>144,972</u> | <u>17,122</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Personal Services | 74,436 | 81,077 | 81,077 | - |
| Fringe Benefits | 23,657 | 35,014 | 34,884 | 130 |
| Materials and Supplies | 2,000 | 999 | 999 | - |
| Contractual Services | 7,000 | 8,843 | 8,843 | - |
| <i>Total Expenditures</i> | <u>107,093</u> | <u>125,933</u> | <u>125,803</u> | <u>130</u> |
| <i>Net Change in Fund Balance</i> | 20,757 | 1,917 | 19,169 | 17,252 |
| <i>Fund Balance Beginning of Year</i> | <u>58,638</u> | <u>58,638</u> | <u>58,638</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 79,395</u> | <u>\$ 60,555</u> | <u>\$ 77,807</u> | <u>\$ 17,252</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-------------------------|-------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Interest | \$ 900 | \$ 900 | \$ 679 | \$ (221) |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Personal Services | 10,421 | 5,861 | 5,599 | 262 |
| Fringe Benefits | 1,817 | 1,022 | 864 | 158 |
| Other | 7,112 | 4,000 | 3,964 | 36 |
| <i>Total Expenditures</i> | <u>19,350</u> | <u>10,883</u> | <u>10,427</u> | <u>456</u> |
| <i>Net Change in Fund Balance</i> | (18,450) | (9,983) | (9,748) | 235 |
| <i>Fund Balance Beginning of Year</i> | <u>43,970</u> | <u>43,970</u> | <u>43,970</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 25,520</u></u> | <u><u>\$ 33,987</u></u> | <u><u>\$ 34,222</u></u> | <u><u>\$ 235</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-Treasurer Fund
For the Year Ended December 31, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Property Taxes | \$ 127,850 | \$ 127,850 | \$ 90 | \$ (127,760) |
| Charges for Services | - | 13,125 | 161,864 | 148,739 |
| <i>Total Revenues</i> | <u>127,850</u> | <u>140,975</u> | <u>161,954</u> | <u>20,979</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Personal Services | 105,000 | 113,003 | 107,859 | 5,144 |
| Fringe Benefits | 47,622 | 48,440 | 44,726 | 3,714 |
| Materials and Supplies | 8,450 | 6,395 | 3,825 | 2,570 |
| Contractual Services | 8,000 | 5,250 | 3,130 | 2,120 |
| Other | - | 5,120 | 4,132 | 988 |
| <i>Total Expenditures</i> | <u>169,072</u> | <u>178,208</u> | <u>163,672</u> | <u>14,536</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (41,222) | (37,233) | (1,718) | 35,515 |
| Other Financing Sources | | | | |
| Transfers Out | (2,450) | - | - | - |
| <i>Net Change in Fund Balance</i> | (43,672) | (37,233) | (1,718) | 35,515 |
| <i>Fund Balance Beginning of Year</i> | 134,096 | 134,096 | 134,096 | - |
| Prior Year Encumbrances Appropriated | 202 | 202 | 202 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 90,626</u> | <u>\$ 97,065</u> | <u>\$ 132,580</u> | <u>\$ 35,515</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|--------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ - | \$ - | \$ 1,509 | \$ 1,509 |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Materials and Supplies | - | 7,535 | 1,180 | 6,355 |
| Contractual Services | - | 300 | 172 | 128 |
| <i>Total Expenditures</i> | - | 7,835 | 1,352 | 6,483 |
| <i>Net Change in Fund Balance</i> | - | (7,835) | 157 | 7,992 |
| <i>Fund Balance Beginning of Year</i> | 7,836 | 7,836 | 7,836 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 7,836</u> | <u>\$ 1</u> | <u>\$ 7,993</u> | <u>\$ 7,992</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------------|--------------------------|--------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ 95,000 | \$ 95,000 | \$ 83,373 | \$ (11,627) |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Personal Services | 56,348 | 58,867 | 58,867 | - |
| Fringe Benefits | 41,832 | 45,537 | 45,537 | - |
| Materials and Supplies | 1,500 | 706 | 931 | (225) |
| Contractual Services | 3,000 | 2,097 | 2,097 | - |
| Other | 1,500 | 865 | 865 | - |
| <i>Total Expenditures</i> | <u>104,180</u> | <u>108,072</u> | <u>108,297</u> | <u>(225)</u> |
| <i>Net Change in Fund Balance</i> | (9,180) | (13,072) | (24,924) | (11,852) |
| <i>Fund Balance Beginning of Year</i> | 171,882 | 171,882 | 171,882 | - |
| Prior Year Encumbrances Appropriated | <u>228</u> | <u>228</u> | <u>228</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 162,930</u></u> | <u><u>\$ 159,038</u></u> | <u><u>\$ 147,186</u></u> | <u><u>\$ (11,852)</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-----------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ - | \$ 310,000 | \$ 301,440 | \$ (8,560) |
| Expenditures | | | | |
| Current: | | | | |
| Health: | | | | |
| Contractual Services | - | 310,000 | 301,430 | 8,570 |
| <i>Net Change in Fund Balance</i> | - | - | 10 | 10 |
| <i>Fund Balance Beginning of Year</i> | 1,014 | 1,014 | 1,014 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 1,014</u> | <u>\$ 1,014</u> | <u>\$ 1,024</u> | <u>\$ 10</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|---------------------------|--------------------|------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ - | \$ 11,203 | \$ 3,668 | \$ (7,535) |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Other | <u>20,000</u> | <u>20,000</u> | <u>3,668</u> | <u>16,332</u> |
| <i>Net Change in Fund Balance</i> | (20,000) | (8,797) | - | 8,797 |
| <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><u>\$ (11,203)</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 8,797</u></u> | <u><u>\$ 8,797</u></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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------------|--------------------------|--------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ 145,000 | \$ 145,000 | \$ 147,458 | \$ 2,458 |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Eastern County Court | | | | |
| Personal Services | 140,091 | 175,612 | 86,312 | 89,300 |
| Fringe Benefits | 65,865 | 77,089 | 35,031 | 42,058 |
| Materials and Supplies | 70,000 | 70,000 | 2,073 | 67,927 |
| Contractual Services | 130,000 | 129,200 | 74,225 | 54,975 |
| Total Eastern County Court | <u>405,956</u> | <u>451,901</u> | <u>197,641</u> | <u>254,260</u> |
| Western County Court | | | | |
| Personal Services | 33,421 | - | - | - |
| Fringe Benefits | 5,832 | - | - | - |
| Total Western County Court | <u>39,253</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Total Expenditures</i> | <u>445,209</u> | <u>451,901</u> | <u>197,641</u> | <u>254,260</u> |
| <i>Net Change in Fund Balance</i> | (300,209) | (306,901) | (50,183) | 256,718 |
| <i>Fund Balance Beginning of Year</i> | 373,508 | 373,508 | 373,508 | - |
| Prior Year Encumbrances Appropriated | <u>67,878</u> | <u>67,878</u> | <u>67,878</u> | - |
| <i>Fund Balance End of Year</i> | <u><u>\$ 141,177</u></u> | <u><u>\$ 134,485</u></u> | <u><u>\$ 391,203</u></u> | <u><u>\$ 256,718</u></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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ 234,196 | \$ 238,101 | \$ 271,903 | \$ 33,802 |
| Intergovernmental | 91,900 | 91,900 | 127,499 | 35,599 |
| Other | 25,000 | 25,000 | - | (25,000) |
| <i>Total Revenues</i> | <u>351,096</u> | <u>355,001</u> | <u>399,402</u> | <u>44,401</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Personal Services | 145,000 | 145,000 | 129,950 | 15,050 |
| Fringe Benefits | 55,500 | 63,500 | 47,390 | 16,110 |
| Materials and Supplies | 91,500 | 119,400 | 106,314 | 13,086 |
| Contractual Services | 70,000 | 107,558 | 81,306 | 26,252 |
| Other | 6,000 | 1,000 | 335 | 665 |
| <i>Total Expenditures</i> | <u>368,000</u> | <u>436,458</u> | <u>365,295</u> | <u>71,163</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (16,904) | (81,457) | 34,107 | 115,564 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 5,000 | 5,000 | - | (5,000) |
| <i>Net Change in Fund Balance</i> | (11,904) | (76,457) | 34,107 | 110,564 |
| <i>Fund Balance Beginning of Year</i> | 323,793 | 323,793 | 323,793 | - |
| Prior Year Encumbrances Appropriated | 256 | 256 | 256 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 312,145</u> | <u>\$ 247,592</u> | <u>\$ 358,156</u> | <u>\$ 110,564</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-------------------------|-------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ - | \$ - | \$ 26,295 | \$ 26,295 |
| Intergovernmental | 26,000 | 26,000 | 8,000 | (18,000) |
| <i>Total Revenues</i> | <u>26,000</u> | <u>26,000</u> | <u>34,295</u> | <u>8,295</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Fringe Benefits | 2,000 | 10,760 | 4,511 | 6,249 |
| Materials and Supplies | 10,000 | 3,000 | 1,790 | 1,210 |
| Contractual Services | 14,000 | 24,740 | 22,134 | 2,606 |
| <i>Total Expenditures</i> | <u>26,000</u> | <u>38,500</u> | <u>28,435</u> | <u>10,065</u> |
| <i>Net Change in Fund Balance</i> | - | (12,500) | 5,860 | 18,360 |
| <i>Fund Balance Beginning of Year</i> | <u>57,063</u> | <u>57,063</u> | <u>57,063</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 57,063</u></u> | <u><u>\$ 44,563</u></u> | <u><u>\$ 62,923</u></u> | <u><u>\$ 18,360</u></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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-----------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Personal Services | - | 5,944 | 3,219 | 2,725 |
| Fringe Benefits | - | 1,634 | 641 | 993 |
| <i>Total Expenditures</i> | <u>-</u> | <u>7,578</u> | <u>3,860</u> | <u>3,718</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | - | (7,578) | (3,860) | 3,718 |
| Other Financing Sources (Uses) | | | | |
| Advances Out | - | (5,000) | (5,000) | - |
| <i>Net Change in Fund Balance</i> | - | (12,578) | (8,860) | 3,718 |
| <i>Fund Balance Beginning of Year</i> | <u>17,834</u> | <u>17,834</u> | <u>17,834</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 17,834</u> | <u>\$ 5,256</u> | <u>\$ 8,974</u> | <u>\$ 3,718</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------------|--------------------------|--------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Property Taxes | \$ 196,000 | \$ 196,000 | \$ 199,155 | \$ 3,155 |
| Charges for Services | 279,065 | 279,065 | 267,616 | (11,449) |
| Intergovernmental | - | - | 129,000 | 129,000 |
| <i>Total Revenues</i> | <u>475,065</u> | <u>475,065</u> | <u>595,771</u> | <u>120,706</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Personal Services | 28,500 | 28,500 | 20,118 | 8,382 |
| Fringe Benefits | 28,050 | 28,050 | 12,020 | 16,030 |
| Materials and Supplies | 25,000 | 25,000 | 9,268 | 15,732 |
| Contractual Services | 228,400 | 228,400 | 167,102 | 61,298 |
| Other | 5,500 | 5,500 | 5,007 | 493 |
| <i>Total Expenditures</i> | <u>315,450</u> | <u>315,450</u> | <u>213,515</u> | <u>101,935</u> |
| <i>Net Change in Fund Balance</i> | 159,615 | 159,615 | 382,256 | 222,641 |
| <i>Fund Balance Beginning of Year</i> | 457,885 | 457,885 | 457,885 | - |
| Prior Year Encumbrances Appropriated | <u>118,523</u> | <u>118,523</u> | <u>118,523</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 736,023</u></u> | <u><u>\$ 736,023</u></u> | <u><u>\$ 958,664</u></u> | <u><u>\$ 222,641</u></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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|----------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ - | \$ 189,153 | \$ 110,467 | \$ (78,686) |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Personal Services | 35,873 | 16,059 | 16,059 | - |
| Fringe Benefits | 7,212 | 3,725 | 3,725 | - |
| Materials and Supplies | 77,100 | 138,229 | 77,671 | 60,558 |
| Contractual Services | 19,373 | 26,455 | 13,955 | 12,500 |
| Other | 32,490 | 4,685 | 557 | 4,128 |
| <i>Total Expenditures</i> | <u>172,048</u> | <u>189,153</u> | <u>111,967</u> | <u>77,186</u> |
| <i>Net Change in Fund Balance</i> | (172,048) | - | (1,500) | (1,500) |
| <i>Fund Balance Beginning of Year</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Fund Balance (Deficit) End of Year</i> | <u>\$ (172,048)</u> | <u>\$ -</u> | <u>\$ (1,500)</u> | <u>\$ (1,500)</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-----------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ - | \$ 39,555 | \$ - | \$ (39,555) |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Personal Services | - | 64,555 | 15,000 | 49,555 |
| Fringe Benefits | - | 168 | 168 | - |
| <i>Total Expenditures</i> | - | 64,723 | 15,168 | 49,555 |
| <i>Net Change in Fund Balance</i> | - | (25,168) | (15,168) | 10,000 |
| <i>Fund Balance Beginning of Year</i> | 30,495 | 30,495 | 30,495 | - |
| Prior Year Encumbrances Appropriated | 1,830 | 1,830 | 1,830 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 32,325</u> | <u>\$ 7,157</u> | <u>\$ 17,157</u> | <u>\$ 10,000</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ 34,000 | \$ 53,400 | \$ - | \$ (53,400) |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Personal Services | - | 9,157 | 9,157 | - |
| Fringe Benefits | 34,000 | 35,784 | 1,784 | 34,000 |
| <i>Total Expenditures</i> | <u>34,000</u> | <u>44,941</u> | <u>10,941</u> | <u>34,000</u> |
| <i>Net Change in Fund Balance</i> | - | 8,459 | (10,941) | (19,400) |
| <i>Fund Balance Beginning of Year</i> | <u>57,184</u> | <u>57,184</u> | <u>57,184</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 57,184</u> | <u>\$ 65,643</u> | <u>\$ 46,243</u> | <u>\$ (19,400)</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | \$ - | \$ - | \$ - | \$ - |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Fringe Benefits | - | 31 | 31 | - |
| <i>Net Change in Fund Balance</i> | - | (31) | (31) | - |
| <i>Fund Balance Beginning of Year</i> | 39,532 | 39,532 | 39,532 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 39,532</u> | <u>\$ 39,501</u> | <u>\$ 39,501</u> | <u>\$ -</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------------|-------------------------|-------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | <u>\$ 150,000</u> | <u>\$ 174,762</u> | <u>\$ 175,605</u> | <u>\$ 843</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Personal Services | - | 115,089 | 115,089 | - |
| Fringe Benefits | <u>-</u> | <u>28,250</u> | <u>26,573</u> | <u>1,677</u> |
| <i>Total Expenditures</i> | <u>-</u> | <u>143,339</u> | <u>141,662</u> | <u>1,677</u> |
| <i>Net Change in Fund Balance</i> | 150,000 | 31,423 | 33,943 | 2,520 |
| <i>Fund Balance Beginning of Year</i> | <u>7,151</u> | <u>7,151</u> | <u>7,151</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 157,151</u></u> | <u><u>\$ 38,574</u></u> | <u><u>\$ 41,094</u></u> | <u><u>\$ 2,520</u></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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|--------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ 500,000 | \$ 500,000 | \$ 326,784 | \$ (173,216) |
| Expenditures | - | - | - | - |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 500,000 | 500,000 | 326,784 | (173,216) |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | <u>(500,000)</u> | <u>(500,000)</u> | <u>(326,784)</u> | <u>173,216</u> |
| <i>Net Change in Fund Balance</i> | - | - | - | - |
| <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></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
Drug Task Force Fund
For the Year Ended December 31, 2011*

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|-------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues | | | | |
| Charges for Services | \$ - | \$ - | \$ 195 | \$ 195 |
| Intergovernmental | 71,949 | 71,949 | 76,922 | 4,973 |
| <i>Total Revenues</i> | <u>71,949</u> | <u>71,949</u> | <u>77,117</u> | <u>5,168</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Personal Services | - | 63,155 | 58,120 | 5,035 |
| Fringe Benefits | - | 25,141 | 23,984 | 1,157 |
| Materials and Supplies | - | 5,000 | - | 5,000 |
| <i>Total Expenditures</i> | <u>-</u> | <u>93,296</u> | <u>82,104</u> | <u>11,192</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 71,949 | (21,347) | (4,987) | 16,360 |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | - | (7,692) | (7,692) | - |
| Transfers In | - | - | 7,692 | 7,692 |
| <i>Total Other Financing Sources</i> | <u>-</u> | <u>(7,692)</u> | <u>-</u> | <u>7,692</u> |
| <i>Net Change in Fund Balance</i> | 71,949 | (29,039) | (4,987) | 24,052 |
| <i>Fund Balance Beginning of Year</i> | <u>28,015</u> | <u>28,015</u> | <u>28,015</u> | <u>-</u> |
| <i>Fund Balance (Deficit) End of Year</i> | <u>\$ 99,964</u> | <u>\$ (1,024)</u> | <u>\$ 23,028</u> | <u>\$ 24,052</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-----------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ 72,148 | \$ 55,148 | \$ 50,014 | \$ (5,134) |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Personal Services | 46,428 | 46,592 | 46,592 | - |
| Fringe Benefits | 23,358 | 33,487 | 33,487 | - |
| Materials and Supplies | 2,000 | 1,998 | 1,998 | - |
| <i>Total Expenditures</i> | <u>71,786</u> | <u>82,077</u> | <u>82,077</u> | <u>-</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 362 | (26,929) | (32,063) | (5,134) |
| Other Financing Sources (Uses) | | | | |
| Transfers In | - | 17,000 | 34,800 | 17,800 |
| <i>Net Change in Fund Balance</i> | 362 | (9,929) | 2,737 | 12,666 |
| <i>Fund Balance Beginning of Year</i> | <u>15,354</u> | <u>15,354</u> | <u>15,354</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 15,716</u> | <u>\$ 5,425</u> | <u>\$ 18,091</u> | <u>\$ 12,666</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-----------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ 1,320 | \$ 5,195 | \$ 4,090 | \$ (1,105) |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Materials and Supplies | - | 45 | 45 | - |
| Other | - | 3,355 | 3,355 | - |
| <i>Total Expenditures</i> | - | 3,400 | 3,400 | - |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 1,320 | 1,795 | 690 | (1,105) |
| Other Financing Sources (Uses) | | | | |
| Transfers In | - | 1,320 | 1,320 | - |
| <i>Net Change in Fund Balance</i> | 1,320 | 3,115 | 2,010 | (1,105) |
| <i>Fund Balance Beginning of Year</i> | - | - | - | - |
| <i>Fund Balance End of Year</i> | <u>\$ 1,320</u> | <u>\$ 3,115</u> | <u>\$ 2,010</u> | <u>\$ (1,105)</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-------------------------|-------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | <u>\$ 71,050</u> | <u>\$ 71,050</u> | <u>\$ 114,586</u> | <u>\$ 43,536</u> |
| Expenditures | | | | |
| Current: | | | | |
| Public Safety: | | | | |
| Materials and Supplies | 25,500 | 25,500 | 30,105 | (4,605) |
| Contractual Services | <u>45,550</u> | <u>45,550</u> | <u>38,020</u> | <u>7,530</u> |
| <i>Total Expenditures</i> | <u>71,050</u> | <u>71,050</u> | <u>68,125</u> | <u>2,925</u> |
| <i>Net Change in Fund Balance</i> | - | - | 46,461 | 46,461 |
| <i>Fund Balance Beginning of Year</i> | 29,947 | 29,947 | 29,947 | - |
| Prior Year Encumbrances Appropriated | <u>8,453</u> | <u>8,453</u> | <u>8,453</u> | - |
| <i>Fund Balance End of Year</i> | <u><u>\$ 38,400</u></u> | <u><u>\$ 38,400</u></u> | <u><u>\$ 84,861</u></u> | <u><u>\$ 46,461</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ 475,000 | \$ 475,000 | \$ 513,481 | \$ 38,481 |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Personal Services | 204,956 | 204,956 | 204,028 | 928 |
| Fringe Benefits | 79,214 | 78,790 | 72,906 | 5,884 |
| Materials and Supplies | 7,500 | 7,924 | 7,924 | - |
| Contractual Services | 1,170 | 1,170 | 845 | 325 |
| Other | 880 | 2,630 | 2,630 | - |
| <i>Total Expenditures</i> | <u>293,720</u> | <u>295,470</u> | <u>288,333</u> | <u>7,137</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 181,280 | 179,530 | 225,148 | 45,618 |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | - | (131,260) | (131,260) | - |
| <i>Net Change in Fund Balance</i> | 181,280 | 48,270 | 93,888 | 45,618 |
| <i>Fund Balance Beginning of Year</i> | 344,647 | 344,647 | 344,647 | - |
| Prior Year Encumbrances Appropriated | <u>675</u> | <u>675</u> | <u>675</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 526,602</u> | <u>\$ 393,592</u> | <u>\$ 439,210</u> | <u>\$ 45,618</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|--------------------------|--------------------------|--------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ 552,000 | \$ 552,000 | \$ 604,211 | \$ 52,211 |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Personal Services | 388,669 | 389,299 | 349,214 | 40,085 |
| Fringe Benefits | 73,403 | 103,182 | 70,425 | 32,757 |
| Materials and Supplies | 7,200 | 4,700 | 3,476 | 1,224 |
| Contractual Services | 35,000 | 35,000 | - | 35,000 |
| <i>Total Expenditures</i> | <u>504,272</u> | <u>532,181</u> | <u>423,115</u> | <u>109,066</u> |
| <i>Net Change in Fund Balance</i> | 47,728 | 19,819 | 181,096 | 161,277 |
| <i>Fund Balance Beginning of Year</i> | 601,360 | 601,360 | 601,360 | - |
| Prior Year Encumbrances Appropriated | <u>361</u> | <u>361</u> | <u>361</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 649,449</u></u> | <u><u>\$ 621,540</u></u> | <u><u>\$ 782,817</u></u> | <u><u>\$ 161,277</u></u> |

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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-----------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Fines and Forfeitures | \$ - | \$ - | \$ 9,242 | \$ 9,242 |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Contractual Services | <u>10,000</u> | <u>10,000</u> | <u>3,390</u> | <u>6,610</u> |
| <i>Net Change in Fund Balance</i> | (10,000) | (10,000) | 5,852 | 15,852 |
| <i>Fund Balance Beginning of Year</i> | 11,477 | 11,477 | 11,477 | - |
| Prior Year Encumbrances Appropriated | <u>2,750</u> | <u>2,750</u> | <u>2,750</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 4,227</u> | <u>\$ 4,227</u> | <u>\$ 20,079</u> | <u>\$ 15,852</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-----------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Fines and Forfeitures | \$ - | \$ - | \$ 13,266 | \$ 13,266 |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Contractual Services | - | 14,718 | 14,718 | - |
| <i>Net Change in Fund Balance</i> | - | (14,718) | (1,452) | 13,266 |
| <i>Fund Balance Beginning of Year</i> | 22,118 | 22,118 | 22,118 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 22,118</u> | <u>\$ 7,400</u> | <u>\$ 20,666</u> | <u>\$ 13,266</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|--------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Other | \$ - | \$ - | \$ 90,000 | \$ 90,000 |
| Expenditures | | | | |
| Current: | | | | |
| General Government | | | | |
| Legislative and Executive | | | | |
| Contractual Services | - | 150,000 | 150,000 | - |
| <i>Excess of Revenues Over (Under) Expenditures</i> | - | (150,000) | (60,000) | 90,000 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | - | - | 68,267 | 68,267 |
| <i>Net Change in Fund Balance</i> | - | (150,000) | 8,267 | 158,267 |
| <i>Fund Balance Beginning of Year</i> | 132,010 | 132,010 | 132,010 | - |
| <i>Fund Balance (Deficit) End of Year</i> | <u>\$ 132,010</u> | <u>\$ (17,990)</u> | <u>\$ 140,277</u> | <u>\$ 158,267</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, 2011

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ 640,845 | \$ 744,800 | \$ 891,041 | \$ 146,241 |
| Other | 450,000 | 466,533 | 321,661 | (144,872) |
| <i>Total Revenues</i> | <u>1,090,845</u> | <u>1,211,333</u> | <u>1,212,702</u> | <u>1,369</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Personal Services | 94,000 | 94,000 | 90,501 | 3,499 |
| Fringe Benefits | 43,480 | 43,480 | 37,527 | 5,953 |
| Materials and Supplies | 1,120,520 | 1,120,520 | 1,067,127 | 53,393 |
| Contractual Services | 1,165 | 1,365 | 688 | |
| Other | - | 1,173 | 1,173 | - |
| <i>Total Expenditures</i> | <u>1,259,165</u> | <u>1,260,538</u> | <u>1,197,016</u> | <u>62,845</u> |
| <i>Net Change in Fund Balance</i> | (168,320) | (49,205) | 15,686 | 64,891 |
| <i>Fund Balance Beginning of Year</i> | 136,193 | 136,193 | 136,193 | - |
| Prior Year Encumbrances Appropriated | <u>49,754</u> | <u>49,754</u> | <u>49,754</u> | - |
| <i>Fund Balance End of Year</i> | <u>\$ 17,627</u> | <u>\$ 136,742</u> | <u>\$ 201,633</u> | <u>\$ 64,891</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|----------------------------|-------------------------|-------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ 900,000 | \$ 1,213,209 | \$ 418,645 | \$ (794,564) |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | | | | |
| Contractual Services | <u>1,426,000</u> | <u>1,261,654</u> | <u>422,693</u> | <u>838,961</u> |
| <i>Net Change in Fund Balance</i> | (526,000) | (48,445) | (4,048) | 44,397 |
| <i>Fund Balance Beginning of Year</i> | 59,913 | 59,913 | 59,913 | - |
| Prior Year Encumbrances Appropriated | <u>9,045</u> | <u>9,045</u> | <u>9,045</u> | <u>-</u> |
| <i>Fund Balance (Deficit) End of Year</i> | <u><u>\$ (457,042)</u></u> | <u><u>\$ 20,513</u></u> | <u><u>\$ 64,910</u></u> | <u><u>\$ 44,397</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ 163,420 | \$ 163,420 | \$ 193,650 | \$ 30,230 |
| Other | - | - | 2,830 | 2,830 |
| <i>Total Revenues</i> | <u>163,420</u> | <u>163,420</u> | <u>196,480</u> | <u>33,060</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Judicial | | | | |
| Personal Services | 50,690 | 50,435 | 45,932 | 4,503 |
| Fringe Benefits | 12,955 | 13,800 | 12,377 | 1,423 |
| Materials and Supplies | 91,820 | 93,155 | 82,380 | 10,775 |
| Contractual Services | 3,585 | 2,280 | 1,449 | 831 |
| Other | 2,000 | 4,663 | 4,451 | 212 |
| <i>Total Expenditures</i> | <u>161,050</u> | <u>164,333</u> | <u>146,589</u> | <u>17,744</u> |
| <i>Net Change in Fund Balance</i> | 2,370 | (913) | 49,891 | 50,804 |
| <i>Fund Balance Beginning of Year</i> | <u>33,891</u> | <u>33,891</u> | <u>33,891</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 36,261</u> | <u>\$ 32,978</u> | <u>\$ 83,782</u> | <u>\$ 50,804</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Property Taxes | \$ 860,000 | \$ 866,110 | \$ 874,008 | \$ 7,898 |
| Intergovernmental | 135,000 | 135,000 | 264,395 | 129,395 |
| Other | 55,110 | 49,000 | 53,567 | 4,567 |
| <i>Total Revenues</i> | <u>1,050,110</u> | <u>1,050,110</u> | <u>1,191,970</u> | <u>141,860</u> |
| Expenditures | | | | |
| Debt Service: | | | | |
| Principal Retirement | 738,339 | 751,967 | 739,020 | 12,947 |
| Interest and Fiscal Charges | 888,375 | 977,830 | 948,850 | 28,980 |
| <i>Total Expenditures</i> | <u>1,626,714</u> | <u>1,729,797</u> | <u>1,687,870</u> | <u>41,927</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(576,604)</u> | <u>(679,687)</u> | <u>(495,900)</u> | <u>183,787</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 482,354 | 482,354 | 405,393 | (76,961) |
| Transfers Out | - | (966) | (966) | - |
| <i>Total Other Financing Sources (Uses)</i> | <u>482,354</u> | <u>481,388</u> | <u>404,427</u> | <u>(76,961)</u> |
| <i>Net Change in Fund Balance</i> | (94,250) | (198,299) | (91,473) | 106,826 |
| <i>Fund Balance Beginning of Year</i> | <u>403,550</u> | <u>403,550</u> | <u>403,550</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 309,300</u> | <u>\$ 205,251</u> | <u>\$ 312,077</u> | <u>\$ 106,826</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, 2011*

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------|------------|------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Interest | \$ 500 | \$ 500 | \$ 580 | \$ 80 |
| Expenditures | | | | |
| Health | | | | |
| Contractual Services | - | - | - | - |
| <i>Net Change in Fund Balance</i> | 500 | 500 | 580 | 80 |
| <i>Fund Balance Beginning of Year</i> | 336,005 | 336,005 | 336,005 | - |
| <i>Fund Balance End of Year</i> | \$ 336,505 | \$ 336,505 | \$ 336,585 | \$ 80 |

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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Intergovernmental | \$ - | \$ - | \$ 150 | \$ 150 |
| Expenditures | | | | |
| Capital Outlay | - | 2,033,408 | 1,882,587 | 150,821 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | - | (2,033,408) | (1,882,437) | 150,971 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | - | - | 187,000 | 187,000 |
| <i>Net Change in Fund Balance</i> | 0 | (2,033,408) | (1,695,437) | 337,971 |
| <i>Fund Balance Beginning of Year</i> | 3,156,715 | 3,156,715 | 3,156,715 | 0 |
| Prior Year Encumbrances Appropriated | 36,711 | 36,711 | 36,711 | - |
| <i>Fund Balance End of Year</i> | <u>\$ 3,193,426</u> | <u>\$ 1,160,018</u> | <u>\$ 1,497,989</u> | <u>\$ 337,971</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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-------------------------|-------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ - | \$ - | \$ 33 | \$ 33 |
| Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Net Change in Fund Balance</i> | - | - | 33 | 33 |
| <i>Fund Balance Beginning of Year</i> | <u>18,287</u> | <u>18,287</u> | <u>18,287</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u><u>\$ 18,287</u></u> | <u><u>\$ 18,287</u></u> | <u><u>\$ 18,320</u></u> | <u><u>\$ 33</u></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, 2011*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues | | | | |
| Charges for Services | \$ 90,500 | \$ 90,500 | \$ 145,751 | \$ 55,251 |
| Expenditures | | | | |
| Current: | | | | |
| General Government | | | | |
| Judicial | | | | |
| Personal Services | 64,212 | 64,326 | 63,928 | 398 |
| Fringe Benefits | 29,456 | 39,456 | 29,453 | 10,003 |
| Contractual Services | 31,137 | 41,137 | 34,317 | 6,820 |
| Materials and Supplies | 11,203 | 16,606 | 10,000 | 6,606 |
| Other | 10,310 | 10,310 | 4,182 | 6,128 |
| <i>Total Expenditures</i> | <u>146,318</u> | <u>171,835</u> | <u>141,880</u> | <u>29,955</u> |
| <i>Net Change in Fund Balance</i> | (55,818) | (81,335) | 3,871 | 85,206 |
| <i>Fund Balance Beginning of Year</i> | 161,152 | 161,152 | 161,152 | 0 |
| Prior Year Encumbrances Appropriated | <u>21,980</u> | <u>21,980</u> | <u>21,980</u> | <u>0</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 127,314</u> | <u>\$ 101,797</u> | <u>\$ 187,003</u> | <u>\$ 85,206</u> |

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.

| <u>Contents</u> | <u>Page(s)</u> |
|--|-----------------------|
| Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time. | S3-S9 |
| Revenue Capacity 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. | S10-S19 |
| Debt Capacity 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. | S20-S25 |
| Economic and Demographic Information 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. | S26-S27 |
| Operating Information 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. | S28-S33 |

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 Nine Years
(accrual basis of accounting)

| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Governmental Activities: | | | | | | | | | |
| 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 | \$ 135,710,695 |
| Restricted for: | | | | | | | | | |
| Capital Projects | 727,994 | 815,004 | 923,666 | 943,053 | 844,498 | 790,308 | 666,692 | 3,694,675 | 2,390,290 |
| Debt Service | 1,038,125 | 349,341 | 626,640 | 755,084 | 397,070 | 407,429 | 687,368 | 505,297 | 253,459 |
| Roads and Bridges | - | 5,026,322 | 5,350,634 | 9,379,732 | 5,951,246 | 5,922,220 | 6,253,834 | 6,407,851 | 6,317,483 |
| 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 | 18,348,911 |
| Grant Programs | - | 843,393 | 3,313,251 | 2,705,315 | 1,149,051 | 851,049 | 830,363 | 1,399,989 | 1,200,598 |
| Community Development | - | - | 3,666,714 | 3,766,802 | 3,570,583 | 3,577,127 | 3,579,217 | 2,293,903 | 2,416,172 |
| Real Estate Assessment | - | - | 947,279 | 1,240,866 | 1,249,690 | 983,919 | 1,009,387 | 1,145,082 | 1,419,519 |
| 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 | 4,358,241 |
| 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 | 8,109,690 |
| Total Governmental Activities Net Assets | 298,454,627 | 155,601,992 | 165,017,306 | 172,879,231 | 175,312,976 | 174,990,333 | 174,811,976 | 176,709,181 | 180,525,058 |
| Business-type Activities: | | | | | | | | | |
| 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 | 3,404,685 |
| Restricted | - | - | - | 390,000 | 124,161 | 299,129 | 163,472 | 163,472 | 344,252 |
| 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 | 6,381,201 |
| Total Business-type Activities Net Assets | 11,725,466 | 12,077,153 | 10,012,413 | 9,426,433 | 9,297,705 | 8,084,938 | 7,069,053 | 9,197,341 | 10,130,138 |
| Primary Government: | | | | | | | | | |
| 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 | 139,115,380 |
| 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 | 37,048,925 |
| 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 | 14,490,891 |
| Total Primary Government Net Assets | \$ 310,180,093 | \$ 167,679,145 | \$ 175,029,719 | \$ 182,305,664 | \$ 184,610,681 | \$ 183,075,271 | \$ 181,881,029 | \$ 185,906,522 | \$ 190,655,196 |

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

| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Expenses | | | | | | | | | |
| 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 | \$ 9,414,588 |
| 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 | 4,713,319 |
| 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 | 8,303,651 |
| 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 | 7,212,773 |
| 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 | 25,481,843 |
| 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 | 31,080,444 |
| Conservation and Recreation | 366,868 | 378,151 | 363,224 | 341,995 | 385,792 | 333,080 | 271,677 | 94,589 | 235,974 |
| 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 | 327,197 |
| <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> | <u>86,769,789</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 | 1,575,739 |
| Water | - | 3,159,696 | 6,977,395 | 3,320,373 | 4,133,727 | 3,896,909 | 3,892,813 | 3,712,901 | 3,830,847 |
| 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 | 2,036,233 |
| <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> | <u>7,442,819</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> | <u>94,212,608</u> |
| Program Revenues | | | | | | | | | |
| 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 | 3,150,425 |
| 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 | 2,043,608 |
| 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 | 2,956,235 |
| Public Works | 181,611 | 3,787,245 | 67,499 | 104,012 | 116,778 | 116,642 | 371,877 | 404,246 | 92,803 |
| Health | 969,117 | 656,421 | 2,329,798 | 1,516,031 | 1,292,244 | 1,565,717 | 1,172,227 | 1,192,401 | 1,043,291 |
| 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 | 3,391,544 |
| 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 | 1,276,266 |
| Public Safety | 491,162 | 891,567 | 1,515,314 | 1,210,941 | 664,332 | 1,095,234 | 959,159 | 1,337,410 | 915,660 |
| Public Works | 56,786 | 1,565,586 | 6,383,432 | 12,100,179 | - | - | - | - | 1,351 |
| 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 | 18,851,089 |
| 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 | 22,382,359 |
| 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 | 1,719,767 |
| <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> | <u>\$ 57,824,398</u> |

(Continued)

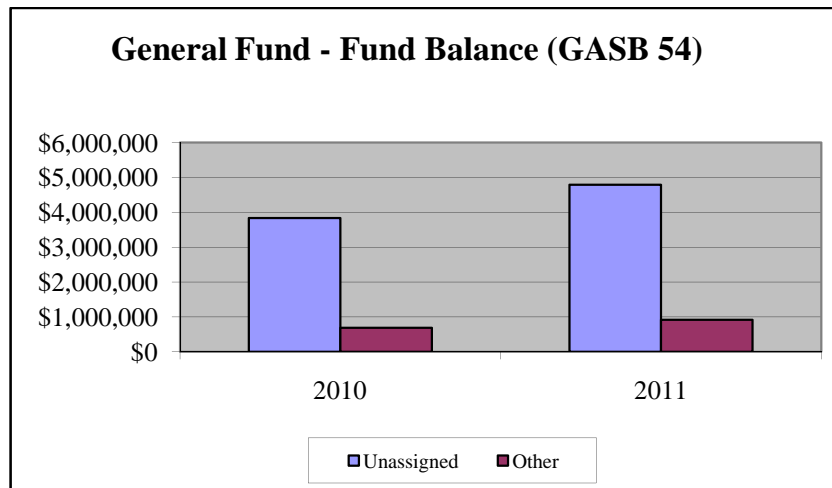
Ashtabula County, Ohio
Changes in Net Assets (Continued)
Last Nine Years
(accrual basis of accounting)

| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|---|--------------|----------------|--------------|--------------|--------------|----------------|----------------|--------------|--------------|
| Business-type Activities: | | | | | | | | | |
| 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 | \$ 1,916,841 |
| Water | - | 2,696,221 | 6,010,760 | 2,816,422 | 3,290,011 | 3,326,833 | 3,238,236 | 3,661,813 | 3,976,951 |
| Geneva State Park Lodge | - | 2,989,778 | 315,810 | - | 204,396 | - | - | - | - |
| Operating Grants and Contributions | - | - | - | 94,551 | 532,923 | - | 182,709 | 304,000 | 489,278 |
| Capital Grants and Contributions | 783,774 | 1,136,718 | 985,512 | 34,534 | 358,239 | 484,713 | 674,663 | 2,416,303 | 250,372 |
| <i>Total Business-type Activities</i> | | | | | | | | | |
| Program Revenues | 4,348,306 | 8,516,070 | 9,095,774 | 4,896,890 | 6,411,677 | 5,872,912 | 6,354,694 | 8,592,754 | 6,633,442 |
| <i>Total Primary Government</i> | | | | | | | | | |
| Program Revenues | 68,515,471 | 64,860,918 | 70,833,018 | 73,803,737 | 69,614,619 | 69,075,854 | 70,961,508 | 73,020,863 | 64,457,840 |
| Net (Expense)/Revenue | | | | | | | | | |
| 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) | (28,945,391) |
| 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) | (809,377) |
| <i>Total Primary Government</i> | | | | | | | | | |
| Net (Expense)/Revenue | (26,381,209) | (31,436,238) | (22,697,665) | (24,827,646) | (31,473,877) | (36,931,983) | (34,082,060) | (30,811,985) | (29,754,768) |
| General Revenues and Other Changes in Net Assets | | | | | | | | | |
| 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 | 3,518,914 |
| Health | - | - | 7,346,932 | 7,444,463 | 7,074,091 | 6,546,025 | 6,239,428 | 6,294,301 | 6,424,952 |
| Human Services | - | - | 3,580,283 | 3,486,309 | 3,442,667 | 3,928,144 | 3,773,521 | 3,810,344 | 3,908,280 |
| Capital Outlay | 17,272 | - | - | 16,467 | 17,429 | 15,485 | 15,773 | - | 150,742 |
| Debt Service | 1,206,240 | 842,264 | 849,196 | 893,703 | 885,612 | 840,807 | 861,166 | 869,730 | 888,230 |
| 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 | 8,956,657 |
| 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 | 8,026,979 |
| Investment Earnings | 643,909 | 754,680 | 1,618,407 | 2,832,709 | 3,068,700 | 1,610,343 | 567,042 | 449,604 | 516,914 |
| Miscellaneous | 694,162 | 335,094 | 478,012 | 848,078 | 264,815 | 447,923 | 674,110 | 609,404 | 1,620,434 |
| Transfers | (15,000) | (62,582) | (258,107) | (2,276,438) | (1,715,221) | (1,142,936) | (1,111,324) | (1,026,533) | (1,250,834) |
| <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 | 32,761,268 |
| Business-type Activities: | | | | | | | | | |
| Investment Earnings | 14,740 | 19,343 | 36,515 | 90,237 | 93,394 | 200,153 | 164,341 | 309,472 | 580 |
| Miscellaneous | 2,676,749 | 163,290 | - | 262,430 | 2,448 | 1,069 | 417 | 876,444 | 140,330 |
| Bed Tax | - | - | - | - | 322,574 | 485,709 | 317,754 | 288,450 | 350,430 |
| Transfers | 15,000 | 62,852 | 258,107 | 2,276,438 | 1,715,221 | 1,142,936 | 1,111,324 | 1,026,533 | 1,250,834 |
| <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 | 1,742,174 |
| <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 | 34,503,442 |
| Change in Net Assets | | | | | | | | | |
| Governmental Activities | 222,294 | (1,410,719) | 9,526,978 | 7,854,949 | 2,208,039 | (322,643) | (178,357) | 1,897,205 | 3,815,877 |
| Business-type Activities | (87,407) | (1,928,605) | (1,977,546) | (579,004) | (468,475) | (1,212,767) | (1,015,885) | 2,128,288 | 932,797 |
| <i>Total Primary Government</i> | | | | | | | | | |
| Change in Net Assets | \$ 134,887 | \$ (3,339,324) | \$ 7,549,432 | \$ 7,275,945 | \$ 1,739,564 | \$ (1,535,410) | \$ (1,194,242) | \$ 4,025,493 | \$ 4,748,674 |

Ashtabula County, Ohio
Fund Balances, Governmental Funds
Last Ten Years (1)
(modified accrual basis of accounting)

| | 2002 | 2003 | 2004 | 2005 |
|---|----------------------|----------------------|----------------------|----------------------|
| General Fund: | | | | |
| Nonspendable | n/a | n/a | n/a | n/a |
| Restricted | n/a | n/a | n/a | n/a |
| Committed | n/a | n/a | n/a | n/a |
| Assigned | n/a | n/a | n/a | n/a |
| Unassigned | n/a | n/a | n/a | n/a |
| Reserved | 725,826 | 538,039 | 569,366 | 188,450 |
| Unreserved | 3,858,897 | 3,940,564 | 2,188,604 | 4,197,519 |
| Total General Fund | 4,584,723 | 4,478,603 | 2,757,970 | 4,385,969 |
| All Other Governmental Funds | | | | |
| Nonspendable | n/a | n/a | n/a | n/a |
| Restricted | n/a | n/a | n/a | n/a |
| Committed | n/a | n/a | n/a | n/a |
| Assigned | n/a | n/a | n/a | n/a |
| Unassigned | n/a | n/a | n/a | n/a |
| Reserved | 6,677,060 | 6,438,679 | 5,594,188 | 6,029,276 |
| Unreserved, Undesignated, Reported in: | | | | |
| Special Revenue Funds | 14,704,596 | 16,365,196 | 17,942,536 | 22,628,082 |
| Debt Service Fund | 553,606 | 418,185 | 427,861 | 548,865 |
| Capital Projects Funds | 744,232 | 596,390 | 459,595 | 578,203 |
| Total All Other Governmental Funds | 22,679,494 | 23,818,450 | 24,424,180 | 29,784,426 |
| Total Governmental Funds | \$ 27,264,217 | \$ 28,297,053 | \$ 27,182,150 | \$ 34,170,395 |

(1) The County implemented GASB Statement No. 54 in 2011



| 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| n/a | n/a | n/a | n/a | \$ 438,440 | \$ 470,890 |
| n/a | n/a | n/a | n/a | - | - |
| n/a | n/a | n/a | n/a | 90,000 | - |
| n/a | n/a | n/a | n/a | 157,541 | 443,829 |
| n/a | n/a | n/a | n/a | 3,835,535 | 4,793,147 |
| 145,790 | 430,125 | 209,808 | 188,320 | n/a | n/a |
| 3,995,764 | 3,736,869 | 2,622,582 | 2,682,652 | n/a | n/a |
| <u>4,141,554</u> | <u>4,166,994</u> | <u>2,832,390</u> | <u>2,870,972</u> | <u>4,521,516</u> | <u>5,707,866</u> |
| n/a | n/a | n/a | n/a | \$ 2,229,504 | \$ 2,473,993 |
| n/a | n/a | n/a | n/a | 30,927,558 | 31,083,737 |
| n/a | n/a | n/a | n/a | 536,401 | 536,999 |
| n/a | n/a | n/a | n/a | - | - |
| n/a | n/a | n/a | n/a | - | - |
| 5,465,320 | 3,594,672 | 2,662,714 | 4,413,772 | n/a | n/a |
| 25,753,204 | 28,784,004 | 30,007,554 | 25,822,021 | n/a | n/a |
| 792,242 | 400,428 | 404,580 | 579,287 | n/a | n/a |
| 904,224 | 728,817 | 777,244 | 668,487 | n/a | n/a |
| <u>32,914,990</u> | <u>33,507,921</u> | <u>33,852,092</u> | <u>31,483,567</u> | <u>33,693,463</u> | <u>34,094,729</u> |
| <u>\$ 37,056,544</u> | <u>\$ 37,674,915</u> | <u>\$ 36,684,482</u> | <u>\$ 34,354,539</u> | <u>\$ 38,214,979</u> | <u>\$ 39,802,595</u> |

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

| | 2002 | 2003 | 2004 | 2005 |
|---|----------------------|--------------------|----------------------|--------------------|
| Revenues | | | | |
| Property Taxes | \$14,040,463 | \$19,520,546 | \$15,329,060 | \$16,687,808 |
| Permissive Sales Taxes | 8,727,481 | 7,810,093 | 8,459,659 | 8,682,584 |
| Charges for Services | 7,555,654 | 9,132,005 | 10,196,628 | 12,074,831 |
| Licenses and Permits | 115,400 | 31,542 | 51,690 | 44,195 |
| Fines and Forfeitures | 683,636 | 826,148 | 679,014 | 520,781 |
| Intergovernmental | 54,436,350 | 51,848,007 | 50,818,009 | 49,337,300 |
| Special Assessments | 303,582 | | 451,587 | 221,141 |
| Interest | 893,456 | 643,909 | 754,680 | 1,607,240 |
| Contributions and Donations | 0 | 0 | 0 | 18,697 |
| Other | 1,085,594 | 694,162 | 292,867 | 387,237 |
| <i>Total Revenues</i> | <u>87,841,616</u> | <u>90,506,412</u> | <u>87,033,194</u> | <u>89,581,814</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | \$ 10,501,834 | \$ 8,466,050 | \$ 8,115,869 | \$ 8,399,711 |
| Judicial | 3,562,052 | 3,829,221 | 3,638,944 | 3,189,437 |
| Public Safety | 8,149,091 | 8,133,221 | 8,684,245 | 8,469,894 |
| Public Works | 7,286,647 | 7,672,343 | 8,550,871 | 6,212,491 |
| Health | 21,239,556 | 20,586,446 | 21,087,482 | 19,051,529 |
| Human Services | 35,154,683 | 34,428,425 | 33,158,768 | 32,781,834 |
| Conservation and Recreation | 708,880 | 366,868 | 378,151 | 363,224 |
| Economic Development | - | - | - | - |
| Other | 598,412 | 3,781,013 | 3,385,973 | 2,341,114 |
| Capital Outlay | 3,611,384 | 516,028 | 116,021 | 316,311 |
| Debt Service: | | | | |
| Principal Retirement | 1,261,596 | 4,790,337 | 1,461,775 | 1,164,042 |
| Interest and Fiscal Charges | 531,466 | 413,402 | 444,594 | 380,979 |
| <i>Total Expenditures</i> | <u>92,605,601</u> | <u>92,983,354</u> | <u>89,022,693</u> | <u>82,670,566</u> |
| <i>Excess of Revenues Over</i> <i>(Under) Expenditures</i> | <u>(4,763,985)</u> | <u>(2,476,942)</u> | <u>(1,989,499)</u> | <u>6,911,248</u> |
| Other Financing Sources (Uses) | | | | |
| Inception of Capital Lease | - | - | - | - |
| Proceeds of Loans | 511,688 | 3,500,000 | 451,026 | 426,805 |
| Proceeds from Sale of Capital Assets | - | - | - | - |
| Transfers In | 2,505,912 | 2,446,027 | 1,612,361 | 1,741,233 |
| Transfers Out | (2,545,507) | (2,461,027) | (1,677,399) | (1,999,340) |
| <i>Total Other Financing Sources (Uses)</i> | <u>472,093</u> | <u>3,485,000</u> | <u>385,988</u> | <u>168,698</u> |
| <i>Net Change in Fund Balances</i> | <u>(\$4,291,892)</u> | <u>\$1,008,058</u> | <u>(\$1,603,511)</u> | <u>\$7,079,946</u> |
| Debt Service as a Percentage of Noncapital Expenditures | 2.0% | 5.6% | 2.1% | 1.9% |

| 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|--------------|--------------|---------------|---------------|---------------|---------------|
| \$16,802,397 | \$15,372,075 | \$ 14,993,453 | \$ 14,758,619 | \$ 14,600,532 | \$ 14,677,835 |
| 8,784,820 | 8,693,576 | 8,522,192 | 7,916,309 | 8,537,786 | 8,928,466 |
| 10,980,493 | 12,520,194 | 12,463,916 | 12,945,580 | 12,949,077 | 11,785,638 |
| 32,252 | 24,000 | 50,164 | 44,232 | 50,712 | 20,275 |
| 800,583 | 968,957 | 1,027,358 | 1,281,517 | 710,385 | 669,762 |
| 57,465,001 | 58,587,801 | 57,123,120 | 58,985,179 | 58,836,821 | 52,588,554 |
| 200,785 | 196,986 | 196,912 | 200,719 | 197,103 | 199,155 |
| 2,837,365 | 3,068,700 | 1,610,343 | 567,041 | 449,604 | 516,914 |
| 150,358 | 128,272 | 221,343 | 168,339 | 160,479 | 41,420 |
| 848,078 | 337,510 | 439,463 | 674,109 | 609,404 | 1,620,434 |
| 98,902,132 | 99,898,071 | 96,648,264 | 97,541,644 | 97,101,903 | 91,048,453 |
| \$ 8,757,210 | \$ 9,277,916 | \$ 9,452,363 | \$ 9,264,265 | \$ 10,716,405 | \$ 9,107,102 |
| 3,542,534 | 4,462,606 | 4,604,046 | 4,417,533 | 4,511,706 | 4,648,458 |
| 8,920,538 | 9,470,131 | 9,830,284 | 9,201,078 | 7,774,830 | 8,140,160 |
| 8,312,576 | 6,638,719 | 6,779,874 | 6,361,558 | 8,115,295 | 6,978,890 |
| 24,414,677 | 22,825,820 | 24,883,395 | 26,820,928 | 27,988,775 | 25,186,929 |
| 35,852,000 | 37,244,132 | 37,877,520 | 38,523,929 | 32,981,732 | 30,859,303 |
| 341,995 | 385,792 | 333,080 | 271,677 | 94,589 | 235,974 |
| - | - | - | - | - | - |
| 1,020,788 | 690,965 | - | - | - | - |
| 261,181 | 5,192,820 | 1,206,032 | 2,396,203 | 2,537,555 | 2,338,621 |
| 1,129,250 | 1,182,860 | 1,090,169 | 1,286,154 | 513,062 | 615,842 |
| 337,653 | 312,435 | 259,321 | 223,511 | 193,939 | 243,669 |
| 92,890,402 | 97,684,196 | 96,316,084 | 98,766,836 | 95,427,888 | 88,354,948 |
| 6,011,730 | 2,213,875 | 332,180 | (1,225,192) | 1,674,015 | 2,693,505 |
| - | 322,312 | 105,713 | 107,000 | 531,003 | 135,523 |
| 336,870 | 84,250 | - | 149,714 | 3,000,000 | - |
| - | 8,626 | 32,685 | 15,231 | 361,161 | 9,422 |
| 4,408,526 | 4,625,286 | 5,268,075 | 4,375,110 | 3,065,402 | 1,671,477 |
| (8,044,964) | (6,635,978) | (6,741,543) | (5,751,806) | (4,771,141) | (2,922,311) |
| (3,299,568) | (1,595,504) | (1,335,070) | (1,104,751) | 2,186,425 | (1,105,889) |
| \$2,712,162 | \$618,371 | (\$1,002,890) | (\$2,329,943) | \$3,860,440 | \$1,587,616 |
| 1.6% | 1.6% | 1.4% | 1.6% | 0.8% | 1.0% |

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

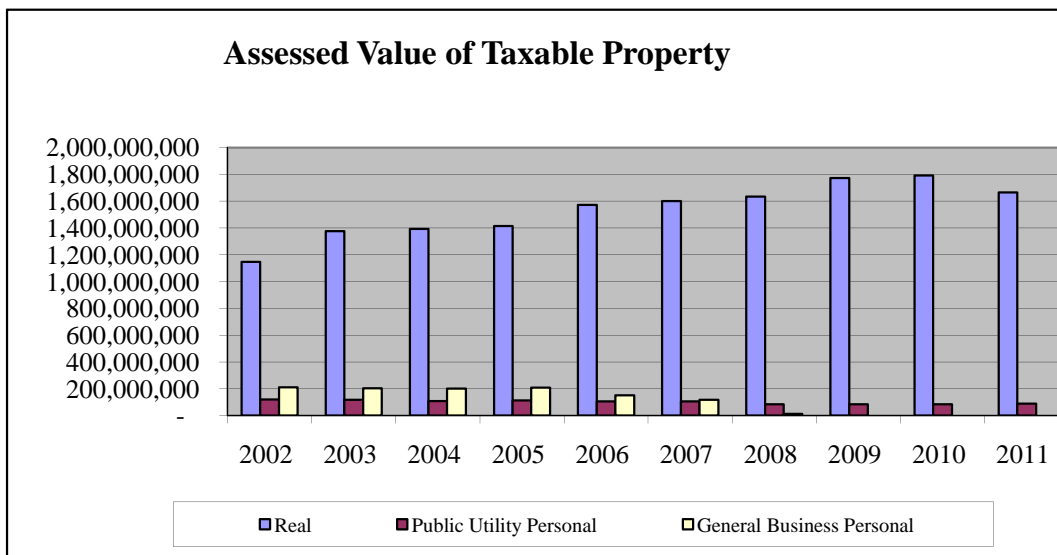
| Collection Year | Real Property | | | Tangible Personal Property | |
|--------------------|------------------------------|------------------------------|------------------------------|----------------------------|------------------------------|
| | Assessed Value | | Estimated Actual Value | Public Utility | |
| | Residential/ Agricultural | Commercial/ Industrial/PU | | Assessed Value | Estimated Actual Value |
| 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 |
| 2011 | 1,352,676,560 | 313,264,790 | 4,759,832,429 | 88,675,130 | 100,767,193 |

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 |
| 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 |
| - | - | 1,754,616,480 | 4,860,599,622 | 36.10% | 0 |



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

| | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
|--|----------|----------|----------|----------|----------|----------|
| Unvoted Millage | | | | | | |
| 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 |
| Voted Millage - by levy | | | | | | |
| 1985 MHRS (648 Board) Operating - 5 years | | | | | | |
| Residential/Agricultural Real | 0.352885 | 0.299660 | 0.299841 | 0.299937 | 0.272208 | 0.272181 |
| Commercial/Industrial and Public Utility Real | 0.483348 | 0.413404 | 0.414300 | 0.415982 | 0.393076 | 0.393289 |
| 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 | 0.294071 | 0.249717 | 0.249868 | 0.249948 | 0.249948 | 0.226818 |
| Commercial/Industrial and Public Utility Real | 0.406635 | 0.347792 | 0.348546 | 0.349960 | 0.349960 | 0.330869 |
| 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 | 1.156985 | 0.982477 | 0.983072 | 0.983387 | 0.892471 | 0.892383 |
| Commercial/Industrial and Public Utility Real | 1.330000 | 1.137538 | 1.140004 | 1.144631 | 1.081603 | 1.082189 |
| 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 | 1.522349 | 1.292733 | 1.293516 | 1.293930 | 1.174304 | 1.174188 |
| Commercial/Industrial and Public Utility Real | 1.750000 | 1.496761 | 1.500005 | 1.506093 | 1.423163 | 1.423933 |
| 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 | 1.739828 | 1.477410 | 1.478304 | 1.478778 | 1.342062 | 1.341930 |
| Commercial/Industrial and Public Utility Real | 2.000000 | 1.710584 | 1.714292 | 1.721250 | 1.626472 | 1.627352 |
| 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 | 0.849170 | 0.849683 | 0.849955 | 0.771375 | 0.771299 |
| Commercial/Industrial and Public Utility Real | 1.000000 | 0.855292 | 0.857146 | 0.860625 | 0.813236 | 0.813676 |
| 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 | 1.206919 |
| Commercial/Industrial and Public Utility Real | | | 1.330000 | 1.330000 | 1.256764 | 1.257445 |
| General Business and Public Utility Personal | | | 1.33 | 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 | | | | | | |
| Total voted millage by type of property | | | | | | |
| Residential/Agricultural Real | 6.066118 | 5.151167 | 6.484284 | 6.485935 | 5.909405 | 5.885718 |
| Commercial/Industrial and Public Utility Real | 6.969983 | 5.961371 | 7.304293 | 7.328541 | 6.944274 | 6.928753 |
| General Business and Public Utility Personal | 7.18 | 7.18 | 8.51 | 8.51 | 8.51 | 8.51 |
| Total millage by type of property | | | | | | |
| Residential/Agricultural Real | 8.586118 | 7.671167 | 9.004284 | 9.005935 | 8.429405 | 8.405718 |
| Commercial/Industrial and Public Utility Real | 9.489983 | 8.481371 | 9.824293 | 9.848541 | 9.464274 | 9.448753 |
| General Business and Public Utility Personal | 9.70 | 9.70 | 11.03 | 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

| 2008 | 2009 | 2010 | 2011 |
|----------|----------|----------|----------|
| \$1.97 | \$1.97 | \$1.97 | \$1.97 |
| 0.01 | - | - | - |
| 0.54 | 0.54 | 0.54 | 0.54 |
| 0.253477 | 0.253733 | 0.254043 | 0.273381 |
| 0.365758 | 0.368142 | 0.373808 | 0.404546 |
| 0.60 | 0.60 | 0.60 | 0.60 |
| 0.211231 | 0.211444 | 0.211702 | 0.227818 |
| 0.307708 | 0.309713 | 0.314480 | 0.340339 |
| 0.50 | 0.50 | 0.50 | 0.50 |
| 0.831058 | 0.831899 | 0.832915 | 0.896318 |
| 1.006433 | 1.012991 | 1.028583 | 1.113162 |
| 1.33 | 1.33 | 1.33 | 1.33 |
| 1.249712 | 1.250976 | 1.252504 | 1.347848 |
| 1.513434 | 1.523296 | 1.546742 | 1.673928 |
| 2.00 | 2.00 | 2.00 | 2.00 |
| 0.718296 | 0.719022 | 0.719900 | 0.774701 |
| 0.756717 | 0.761648 | 0.773371 | 0.836964 |
| 1.00 | 1.00 | 1.00 | 1.00 |
| 1.123980 | 1.125116 | 1.126490 | 1.212241 |
| 1.169421 | 1.177042 | 1.195159 | 1.293435 |
| 1.33 | 1.33 | 1.33 | 1.33 |
| 1.629740 | 1.631386 | 1.633378 | 1.750000 |
| 1.626115 | 1.636712 | 1.661905 | 1.750000 |
| 1.75 | 1.75 | 1.75 | 1.75 |
| 6.017494 | 6.023576 | 6.030932 | 6.482307 |
| 6.745586 | 6.789544 | 6.894048 | 7.412374 |
| 8.51 | 8.51 | 8.51 | 8.51 |
| 8.537494 | 8.533576 | 8.540932 | 8.992307 |
| 9.265586 | 9.299544 | 9.404048 | 9.922374 |
| 11.03 | 11.02 | 11.02 | 11.02 |

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

| | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <i>In County School Districts:</i> | | | | | | | | | | |
| Ashtabula Area City Schools | \$51.55 | \$51.55 | \$52.00 | \$52.00 | \$52.50 | \$52.50 | \$52.50 | \$52.50 | \$52.00 | \$52.00 |
| Buckeye Local Schools | 43.61 | 43.61 | 43.61 | 45.31 | 45.31 | 45.31 | 45.31 | 45.31 | 45.31 | 45.31 |
| Conneaut Area City Schools | 45.83 | 45.83 | 45.83 | 45.83 | 37.63 | 37.63 | 37.63 | 37.63 | 37.63 | 37.63 |
| Geneva Area City Schools | 52.93 | 52.93 | 52.93 | 52.93 | 51.88 | 52.01 | 52.01 | 51.64 | 51.64 | 51.64 |
| Grand Valley Local Schools | 50.71 | 50.11 | 50.06 | 50.01 | 50.01 | 50.01 | 50.01 | 50.01 | 48.01 | 48.01 |
| Jefferson Area Local Schools | 47.97 | 47.97 | 47.97 | 54.73 | 54.73 | 54.73 | 54.73 | 54.73 | 54.73 | 54.73 |
| Pymatuning Valley Local Schools | 40.63 | 39.03 | 33.23 | 38.92 | 37.92 | 37.84 | 37.84 | 35.05 | 35.33 | 35.33 |
| <i>Out of County School Districts:</i> | | | | | | | | | | |
| Ledgemont Local Schools | 50.70 | 50.20 | 50.20 | 50.20 | 50.20 | 50.2 | 50.2 | 50.2 | 50.2 | 50.2 |
| <i>Joint Vocational School Districts:</i> | | | | | | | | | | |
| Join Vocational School District | 4.11 | 4.11 | 4.11 | 4.11 | 4.11 | 4.11 | 4.11 | 4.11 | 4.11 | 4.11 |
| <i>Cities:</i> | | | | | | | | | | |
| Ashtabula | 12.61 | 12.11 | 11.11 | 11.11 | 11.11 | 9.31 | 9.31 | 9.31 | 9.31 | 9.31 |
| Conneaut | 9.97 | 8.67 | 8.67 | 8.53 | 8.30 | 8.1 | 8.1 | 7.9 | 7.9 | 7.9 |
| Geneva | 8.70 | 8.70 | 8.70 | 8.70 | 8.70 | 8.7 | 8.7 | 8.7 | 8.7 | 8.7 |
| <i>Villages:</i> | | | | | | | | | | |
| Andover | 12.81 | 12.81 | 10.81 | 11.35 | 11.35 | 11.35 | 11.35 | 11.35 | 11.35 | 11.35 |
| Geneva-on-the-lake | 15.80 | 15.80 | 15.80 | 17.35 | 17.35 | 17.35 | 17.35 | 17.13 | 17.13 | 17.13 |
| Jefferson | 10.28 | 10.28 | 10.28 | 8.53 | 8.53 | 8.53 | 8.53 | 8.53 | 8.53 | 8.53 |
| North Kingsville | 6.18 | 6.18 | 6.18 | 6.18 | 5.60 | 5.60 | 5.60 | 5.18 | 5.18 | 5.18 |
| Roaming Shores | | | | | 7.70 | 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 |
| <i>Townships:</i> | | | | | | | | | | |
| 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 | 9.73 | 8.98 | 8.98 | 10.48 | 10.48 | 10.48 | 10.48 | 10.48 |
| Ashtabula | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 | 0.24 |
| Ashtabula (Excluding City) | 15.26 | 15.26 | 15.02 | 15.02 | 14.02 | 15.51 | 15.51 | 16.01 | 17.01 | 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 | 6.33 | 6.33 | 6.33 | 6.33 | 6.33 | 6.58 | 6.58 | 6.58 | 6.58 | 6.58 |
| Colebrook | 7.23 | 7.23 | 7.23 | 8.23 | 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 | 12.98 | 12.98 | 12.98 | 12.98 | 12.98 | 9.98 | 9.98 |
| Geneva | 0.30 | 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 | 8.10 | 8.10 | 8.10 | 7.90 | 7.90 | 7.48 | 7.48 | 7.48 | 7.48 | 7.48 |
| Hartsgrove | 9.38 | 9.38 | 9.38 | 9.38 | 9.38 | 10.38 | 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 | 13.18 | 13.18 | 13.18 | 13.18 | 13.18 |
| Lenox | 8.48 | 8.48 | 8.48 | 8.98 | 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

| | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|----------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Monroe | 14.18 | 14.18 | 14.18 | 14.18 | 14.18 | 14.18 | 14.18 | 11.68 | 13.68 | 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 | 1.92 | 1.92 | 1.92 | 1.92 | 1.42 | 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 | 11.68 | 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 | 6.08 | 6.08 | 6.08 | 6.08 | 6.08 |
| Rome | 3.48 | 3.48 | 3.48 | 3.48 | 3.48 | 3.48 | 3.48 | 3.48 | 3.48 | 3.48 |
| Rome (Excluding Vill) | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 |
| Saybrook | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 | 0.30 |
| Saybrook (Excluding City) | 13.11 | 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 | 7.98 | 7.98 | 7.98 | 7.98 | 7.98 |
| Wayne | 13.58 | 13.58 | 13.58 | 13.58 | 13.58 | 13.58 | 13.58 | 12.58 | 12.58 | 12.58 |
| Williamsfield | 12.94 | 12.94 | 12.94 | 12.94 | 12.94 | 13.44 | 13.44 | 13.44 | 13.44 | 13.44 |
| Windsor | 15.98 | 15.98 | 15.48 | 15.48 | 14.98 | 14.98 | 14.98 | 14.98 | 14.98 | 14.98 |
| Ambulance Districts | | | | | | | | | | |
| Jefferson Ambulance District | 4.80 | 4.80 | 4.80 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 |
| Northwest Ambulance District | 4.03 | 4.03 | 4.03 | 4.03 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |
| South Central Ambulance District | 3.19 | 3.19 | 2.67 | 2.67 | 2.50 | 2.50 | 2.50 | 2.25 | 2.25 | 2.25 |
| Parks | | | | | | | | | | |
| Ashtabula Township | 1.18 | 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 | 1.14 |
| Geneva Township | 0.42 | 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 | 0.62 |
| Cemeteries | | | | | | | | | | |
| Geneva Union | 0.64 | 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 | 0.75 |
| Libraries | | | | | | | | | | |
| Harbor Topky Library | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 4.00 | 4.00 | 4.00 |
| Kingsville Public Library | ---- | ---- | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreational Districts | | | | | | | | | | |
| 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> |
|------------------------|-------------------------|--------------------------------|---|---------------------------------------|------------------------------|---|
| 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 |
| 2011 | 0 | 0 | n/a | 7,425 | 7,425 | n/a |

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 |
|-----------------|------------------|-----------------------------|-------------------|----------------------------|-----------------------|--|----------------------------------|---|
| 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% |
| 2011 | 16,503,739 | 15,548,138 | 94.21% | 913,737 | 16,461,875 | 99.75% | 1,084,241 | 6.6% |

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

2011 and 2002 (1)

| Name of Taxpayer | 2011 | |
|---------------------------|------------------------|---|
| | Assessed Value | Percent of Real Property Assessed Value |
| Cabot Ashtabula 23 LLC | \$14,910,250 | 0.90% |
| Roni Lee LLC | 9,949,730 | 0.60 |
| Norfolk Southern Combined | 7,303,910 | 0.44 |
| ABC Chemicals Inc | 6,609,460 | 0.40 |
| Walmart Real Estate | 5,408,790 | 0.32 |
| First Energy Generation | 5,274,280 | 0.32 |
| Donald E. Andrus | 3,327,040 | 0.20 |
| Lowes Home Centers | 2,866,490 | 0.17 |
| E&L Investors | 2,770,960 | 0.17 |
| HD Development | 2,764,150 | 0.17 |
| Totals | <u>\$61,185,060</u> | <u>3.69%</u> |
| Total Assessed Valuation | <u>\$1,665,941,350</u> | |
| Name of Taxpayer | 2002 | |
| | Assessed Value | Percent of Real Property Assessed Value |
| Ashtabula Mall Co | \$13,757,970 | 1.20% |
| CEI | 7,234,730 | 0.63 |
| ABC Chemicals | 4,923,540 | 0.43 |
| E&L Investors | 2,111,280 | 0.18 |
| Walmart Stores Inc. | 2,036,580 | 0.18 |
| Premix Inc. | 1,714,450 | 0.15 |
| Molded Fiber Glass | 1,471,150 | 0.13 |
| Inn at the Lake LTD. | 1,432,210 | 0.12 |
| Pinney Dock | 1,389,680 | 0.12 |
| Cascade Ohio, Inc. | 1,386,560 | 0.12 |
| Totals | <u>\$37,458,150</u> | <u>3.26%</u> |
| Total Assessed Valuation | <u>\$1,146,568,290</u> | |

(1) The amounts presented represent the assessed values upon which 2011 and 2002 collections were based.

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

Ashtabula County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2011 and 2002 (1)

| Name of Taxpayer | 2011 | |
|---------------------------------|----------------------|--|
| | Assessed Value | Percent of Public Utility Assessed Value |
| Cleveland Electric | \$43,978,830 | 49.60% |
| First Energy Generation | 12,325,620 | 13.90 |
| Ohio Edison Co | 6,342,450 | 7.15 |
| American Transmission | 5,540,830 | 6.25 |
| East Ohio Gas | 4,833,070 | 5.45 |
| Aqua Ohio Inc | 1,994,160 | 2.25 |
| Orwell Natural Gas Co Inc | 463,740 | 0.52 |
| Eastern Natural Gas Co | 84,050 | 0.09 |
| Camplands Water LLC | 47,390 | 0.05 |
| Columbia Gas Trans Corp. | 16,770 | 0.02 |
| Total | \$75,626,910 | 85.28% |
| Total Assessed Valuation | \$88,675,130 | |
| Name of Taxpayer | 2002 | |
| | Assessed Value | Percent of Public Utility Assessed Value |
| Cleveland Electric | \$47,847,060 | 40.42% |
| Western Reserve Tele Co | 13,032,360 | 11.01 |
| Ohio American Water | 11,027,900 | 9.32 |
| Consumers Ohio Water | 8,849,980 | 7.48 |
| Ohio Edison Co. | 3,691,220 | 3.12 |
| Norfolk Southern Combined | 3,535,130 | 2.99 |
| East Ohio Gas Co/Dominion | 3,476,460 | 2.94 |
| CSX Transportation Inc | 3,459,290 | 2.92 |
| United Telephone Co | 3,002,760 | 2.54 |
| Conneaut Telephone Co | 2,233,710 | 1.89 |
| Total | \$100,155,870 | 84.63% |
| Total Assessed Valuation | \$118,377,840 | |

(1) The amounts presented represent the assessed values upon which 2011 and 2002 collections were based.

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

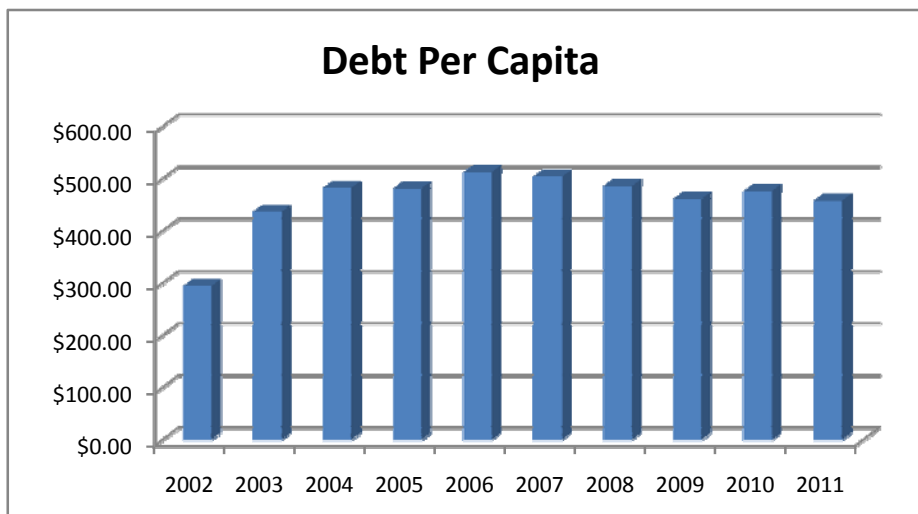
Ashtabula County, Ohio
*Ratios of Outstanding Debt to
 Total Personal Income and Debt per Capita
 Last Ten Years*

| Year | Governmental Activities | | | Business-Type Activities | | |
|------|--------------------------------|--------------------------------|--------------|--------------------------------|---------------|---------------|
| | General Obligation Bonds | Special Assessment Bonds | Other | General Obligation Notes | Revenue Bonds | OWDA Loans |
| 2002 | \$ 6,538,247 | \$ 515,000 | \$ 4,063,439 | \$ - | \$ 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 | - | 1,093,522 | 7,000,000 | 17,517,099 | 15,267,261 |
| 2011 | 6,059,400 | - | 909,467 | 6,709,659 | 17,007,269 | 14,585,046 |

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) |
|---------------|------------|--------------------------------|---|-------------------|
| \$ 421,319 | \$ - | \$ 30,237,331 | 1.26% | \$ 294.72 |
| 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 | - | 48,390,931 | 1.67% | 476.77 |
| 1,269,165 | - | 46,540,006 | 1.56% | 458.36 |



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 |
|------|----------------|---|-------------------------|---|------------------------------|
| 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 |
| 2011 | 101,536 | 4,860,599,622 | 12,769,059 | 0.263% | 125.76 |

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

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

| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 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 | \$1,754,616,480 |
| 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 | 42,365,412 |
| 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 | 6,059,400 |
| 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 | 17,007,269 |
| General Obligation Notes | - | - | - | - | - | 7,330,000 | 7,330,000 | 7,000,000 | 6,700,000 |
| 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 | 14,585,046 |
| OPWC Loans | 437,406 | 354,030 | 976,007 | 1,080,399 | 1,381,882 | 1,471,633 | 1,527,170 | 1,433,025 | 1,458,094 |
| 503 Corporation Loan | 580,027 | 555,154 | 529,851 | 504,301 | 478,404 | 452,341 | 452,235 | 426,106 | 399,519 |
| Notes | 11,186,677 | 3,000,000 | 3,000,000 | 236,711 | 272,229 | 195,117 | 114,075 | 81,878 | 78,679 |
| 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 | 46,288,007 |
| 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 | 17,007,269 |
| 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 | 14,585,046 |
| OPWC Loans | 437,406 | 354,030 | 976,007 | 940,399 | 1,381,882 | 1,471,633 | 1,527,170 | 1,433,025 | 1,458,094 |
| Special Assessment Bonds | 260,000 | - | - | - | - | - | - | - | - |
| Notes | 11,186,677 | 3,000,000 | 3,000,000 | - | 272,229 | 195,117 | 114,075 | 81,878 | 78,679 |
| Amount Available in Debt Service | 418,185 | 427,861 | 548,865 | 748,999 | 400,428 | 404,580 | 579,287 | 403,550 | 312,077 |
| 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 | 12,846,842 |
| 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 | \$ 29,518,570 |
| 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% | 69.68% |
| 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 | \$ 17,546,165 |
| 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 | 12,846,842 |
| 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 | \$ 4,699,323 |
| 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% | 26.78% |

(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, 2011

| Political Subdivision | Governmental Activities Debt Outstanding | Percentage Applicable To County | Amount Applicable To County |
|---|--|---------------------------------------|-----------------------------------|
| Direct - Ashtabula County | | | |
| General Obligation Bonds | \$ 6,059,400 | 100.00% | \$ 6,059,400 |
| OPWC Loans | 188,929 | 100.00% | 188,929 |
| Long-term Notes | 78,679 | 100.00% | 78,679 |
| Capital Leases | 289,079 | 100.00% | 289,079 |
| <i>Total Direct - Ashtabula County</i> | 6,616,087 | | 6,616,087 |
| Overlapping | | | |
| Cities Wholly Within the County | 4,721,296 | 100.00% | 4,721,296 |
| Villages Wholly Within the County | 3,823,970 | 100.00% | 3,823,970 |
| Townships Wholly Within the County | 1,739,901 | 100.00% | 1,739,901 |
| School Districts Wholly Within the County | 99,162,421 | 100.00% | 99,162,421 |
| <i>Total Overlapping</i> | 109,447,588 | | 109,447,588 |
| <i>Totals</i> | \$ 116,063,675 | | \$ 116,063,675 |

Source: Ashtabula County Auditor

Ashtabula County, Ohio
Pledged Revenue Coverage
Enterprise Funds
Last Nine 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 |
|--|--------------------------|---|--------------------------|---|--|--|-----------------------------------|------------|----------|
| <u>Sewer District Fund Debt Coverage</u> | | | | | | | | | |
| 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 |
| 2011 | 2,231,447 | 1,188,826 | 1,042,621 | 29,660 | 365,793 | 17,293 | - | 412,746 | 2.53 |
| <u>Water District Fund Debt Coverage</u> | | | | | | | | | |
| 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 |
| 2011 | 4,010,160 | 2,178,849 | 1,831,311 | 308,033 | 942,077 | 70,843 | - | 1,320,953 | 1.39 |
| <u>Geneva State Park Lodge Fund Debt Coverage</u> | | | | | | | | | |
| 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 |
| 2011 | 883,175 | 712,434 | 170,741 | 1,104,413 | - | - | - | 1,104,413 | 0.15 |

- \$25 -

(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

| Year | Population (1) | Personal Income (2) (in thousands) | Per Capita Personal Income | Unemployment Rate (3) |
|------|----------------|---------------------------------------|----------------------------------|--------------------------|
| 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 |
| 2011 | 101,536 | 2,987,875 | 29,427 | 10.6 |

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) | 2011 | | |
|--|--------------------------------------|-------------------------|------|--------------------------------|
| | | Number of Employees (1) | Rank | Percentage of Total Employment |
| Ashtabula County Medical Center | Hospital | 1,000 | 1 | 2.4% |
| Ashtabula County Government | Government | 993 | 2 | 2.3 |
| Ashtabula Area City Schools | School | 550 | 3 | 1.3 |
| KraftMaid Cabinetry | Manufacturing of Cabinetry | 530 | 4 | 1.2 |
| Millennium Inorganic Chemicals, a Cristal Global Company | Manufacturing of Titanium Products | 490 | 5 | 1.2 |
| Kennametal, Inc. | Manufacturing of Metal Cutting Tools | 377 | 6 | 0.9 |
| General Aluminum | Manufacturing of Aluminum Castings | 370 | 7 | 0.9 |
| Premix | Manufacturing of Reinforced Plastics | 335 | 8 | 0.8 |
| Conneaut Area City Schools | School | 317 | 9 | 0.7 |
| Molded Fiber Glass | Manufacturing of Composites | 300 | 10 | 0.7 |
| Total | | <u>5,262</u> | | <u>12.4</u> |
| Total Employment within the County (2) | | <u>42,500</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

| | 2001 | 2002 | 2003 | 2004 | 2005 |
|---------------------------------------|-----------------|-----------------|---------------|---------------|---------------|
| General Government | | | | | |
| Legislative and Executive | | | | | |
| Commissioners | 8.00 | 8.50 | 9.50 | 8.50 | 7.50 |
| Auditor | 18.00 | 18.00 | 17.00 | 17.00 | 16.00 |
| Treasurer | 9.50 | 8.50 | 8.50 | 8.00 | 7.00 |
| Prosecuting Attorney | 22.75 | 21.50 | 20.25 | 20.25 | 13.00 |
| Board of Elections | 10.50 | 10.50 | 11.50 | 10.50 | 11.00 |
| Recorder | 6.00 | 6.00 | 6.00 | 6.00 | 5.00 |
| Buildings and Grounds | 8.00 | 8.00 | 8.00 | 7.00 | 7.00 |
| Data Processing | 4.00 | 4.00 | 3.00 | 4.00 | 4.50 |
| Risk Management | - | - | - | - | 2.00 |
| Planning Commission | 6.00 | 6.00 | 3.00 | 3.00 | 3.00 |
| Judicial | | | | | |
| Common Pleas | | | | | |
| Eastern County Court | | | | | |
| Western County Court | | | | | |
| Probate Court | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Juvenile Court | 22.00 | 22.00 | 22.00 | 22.00 | 20.00 |
| Clerk of Courts | 16.00 | 15.00 | 16.00 | 15.00 | 14.00 |
| Youth Detention Center | 20.50 | 18.00 | 17.00 | 16.50 | 16.00 |
| Law Library | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Safety | | | | | |
| Sheriff | 80.00 | 75.00 | 85.00 | 85.50 | 85.50 |
| Probation | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Emergency Management Agency | 4.00 | 4.50 | 4.00 | 3.00 | 4.00 |
| Coroner | 4.50 | 3.50 | 3.50 | 3.50 | 3.50 |
| Public Works | | | | | |
| Engineer | 68.00 | 67.75 | 65.25 | 58.75 | 60.50 |
| Building Department | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Environmental Services | 13.00 | 13.25 | 13.50 | 14.75 | 12.00 |
| Recycling | 2.00 | 2.00 | 4.00 | 4.00 | 4.00 |
| Health | | | | | |
| MRDD | 162.00 | 170.00 | 171.00 | 162.00 | 166.00 |
| Alcohol, Drug Abuse and Mental Health | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Human Services | | | | | |
| Nursing Home | 242.50 | 249.50 | 220.00 | 200.50 | 171.50 |
| Jobs and Family Services | 146.50 | 141.50 | 141.25 | 140.75 | 140.00 |
| Children's Services | 84.00 | 83.00 | 86.50 | 67.00 | 71.50 |
| Child Support Enforcement Agency | 27.00 | 24.00 | 27.00 | 26.00 | 29.00 |
| Veteran Services | 6.50 | 8.00 | 7.50 | 6.50 | 6.50 |
| Total | <u>1,010.25</u> | <u>1,007.00</u> | <u>989.25</u> | <u>929.00</u> | <u>899.00</u> |

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

The count is performed on July 1 each year.

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

| 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|---------------|---------------|---------------|---------------|---------------|---------------|
| 8.00 | 13.00 | 12.00 | 10.00 | 10.00 | 10.00 |
| 16.00 | 15.50 | 18.50 | 20.00 | 17.00 | 18.50 |
| 7.50 | 7.50 | 7.50 | 5.50 | 4.00 | 5.50 |
| 20.25 | 22.25 | 23.50 | 23.50 | 22.00 | 22.00 |
| 10.50 | 8.50 | 8.50 | 10.00 | 4.00 | 6.00 |
| 5.00 | 5.00 | 5.00 | 5.00 | 4.00 | 5.00 |
| 6.00 | 6.00 | 6.00 | 4.00 | 4.00 | 4.50 |
| 4.50 | 5.00 | 4.00 | 4.00 | 4.00 | 2.00 |
| 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 3.00 | 3.00 | 3.00 | 2.00 | 2.00 | 3.00 |
| | | | 34.00 | 32.00 | 37.00 |
| | | | 6.00 | 4.00 | 4.00 |
| | | | 7.00 | 5.00 | 7.00 |
| 6.00 | 8.00 | 8.00 | 6.00 | 5.00 | 5.50 |
| 20.00 | 21.00 | 22.00 | 14.00 | 14.00 | 15.50 |
| 14.00 | 17.00 | 17.00 | 15.00 | 14.00 | 14.00 |
| 16.00 | 16.00 | 17.00 | 21.00 | 21.87 | 21.00 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 88.50 | 87.00 | 88.00 | 81.50 | 58.00 | 70.00 |
| 3.00 | 4.00 | 4.00 | 4.00 | 3.00 | 3.00 |
| 4.00 | 4.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| 4.00 | 4.50 | 4.50 | 4.00 | 2.00 | 3.50 |
| 60.75 | 64.50 | 63.50 | 55.00 | 46.00 | 50.00 |
| 6.00 | 6.00 | 6.00 | 4.00 | 4.00 | 5.00 |
| 13.50 | 13.00 | 13.00 | 18.00 | 20.00 | 21.00 |
| 3.50 | 3.00 | 3.00 | 3.00 | 3.00 | n/a |
| 150.00 | 166.00 | 168.00 | 165.00 | 143.00 | 166.00 |
| 4.00 | 7.00 | 7.50 | 7.00 | 7.00 | 7.00 |
| 179.50 | 193.00 | 205.00 | 181.00 | 176.00 | 137.00 |
| 139.00 | 137.50 | 135.00 | 122.00 | 113.00 | 105.00 |
| 78.00 | 79.00 | 79.50 | 72.00 | 64.00 | 70.00 |
| 30.00 | 29.00 | 29.00 | 27.00 | 26.00 | 24.00 |
| 7.50 | 7.50 | 7.50 | 6.00 | 4.00 | 6.00 |
| <u>911.00</u> | <u>955.75</u> | <u>971.50</u> | <u>942.50</u> | <u>841.87</u> | <u>854.00</u> |

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

| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|--|--------------|--------------|--------------|------------|------------|------------|
| General Government | | | | | | |
| Legislative and Executive | | | | | | |
| Commissioners | | | | | | |
| Number of resolutions | 746 | 662 | 629 | 644 | 526 | 508 |
| Auditor | | | | | | |
| Number of real estate transfers | 5,168 | 4,571 | 4,064 | 3,627 | 4,528 | 4,369 |
| Number of parcels | 81,270 | 81,634 | 81,737 | 81,751 | 81,792 | 78,177 |
| Number of checks issued | 56,602 | 52,463 | 37,856 | 37,694 | 32,144 | 32,517 |
| Number of direct deposits / EFTs | n/a | 4,589 | 16,661 | 21,944 | 24,172 | 23,690 |
| Treasurer | | | | | | |
| Number of parcels collected | 65,821 | 66,131 | 65,298 | 68,600 | 66,097 | 68,446 |
| Return on portfolio | \$ 2,636,023 | \$ 2,842,752 | \$ 1,399,780 | \$ 340,793 | \$ 182,853 | \$ 430,935 |
| Average Interest Rate | 4.74% | 4.75% | 2.05% | 0.73% | 0.40% | 0.74% |
| Board of Elections | | | | | | |
| Number of registered voters | 62,265 | 60,432 | 64,209 | 64,674 | 65,801 | 62,534 |
| Number of voters last general election | 35,197 | 19,416 | 45,817 | 28,153 | 30,902 | 30,931 |
| Percentage of register voters that voted | 57% | 32% | 71% | 44% | 47% | 49% |
| Recorder | | | | | | |
| Number of deeds recorded | 6,008 | 5,254 | 4,602 | 4,146 | 5,214 | 4,487 |
| Number of mortgages recorded | 13,828 | 11,079 | 8,747 | 7,377 | 9,354 | 6,796 |
| Number of leases recorded | 1,570 | 723 | 2,447 | 345 | 589 | 607 |
| Number of liens recorded | 667 | 728 | 653 | 525 | 681 | 638 |
| Miscellaneous documents recorded | 309 | 320 | 305 | 272 | 317 | 215 |
| Judicial | | | | | | |
| Common Pleas Courts | | | | | | |
| Number of civil cases filed | n/a | 1,554 | 1,633 | 1,386 | 1,352 | 1,179 |
| Number of criminal cases filed | n/a | 470 | 511 | 458 | 461 | 506 |
| Number of domestic cases filed | n/a | 521 | 489 | 517 | 533 | 486 |
| Eastern County Court | | | | | | |
| Number of civil cases filed | n/a | 734 | 755 | 709 | 684 | 702 |
| Number of criminal cases filed | n/a | 715 | 766 | 693 | 555 | 592 |
| Number of traffic cases | n/a | 3,429 | 3,497 | 2,602 | 2,274 | 2,238 |
| Western County Court | | | | | | |
| Number of civil cases filed | n/a | 888 | 1,012 | 840 | 840 | 803 |
| Number of criminal cases filed | n/a | 1,358 | 1,217 | 1,105 | 1,105 | 1,120 |
| Number of traffic cases | n/a | 3,672 | 3,370 | 2,906 | 2,906 | 2,071 |

(Continued)

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

| | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 |
|--|--------|--------|--------|--------|--------|--------|
| Public Works | | | | | | |
| Engineer | | | | | | |
| Miles of roads resurfaced | | | | | | |
| Hot Mix | 6.40 | 5.35 | 1.65 | 3.42 | 9.71 | 14.19 |
| Cold Mix | 14.89 | 14.25 | 11.80 | 12.60 | 13.40 | 13.61 |
| Chip and Seal | 41.97 | 35.84 | 31.08 | 28.18 | 25.55 | 23.55 |
| Number of bridges and culverts replaced/improved | 9 | 17 | 21 | 20 | 26 | 27 |
| Number of signs and markers erected | 1,338 | 1,453 | 788 | 1,097 | 959 | 967 |
| Health | | | | | | |
| MRDD | | | | | | |
| Number of students enrolled | | | | | | |
| Early intervention program | 55 | 66 | 64 | 89 | 90 | 103 |
| Preschool | 16 | 16 | 12 | 18 | 16 | 15 |
| School age | 74 | 73 | 72 | 69 | 73 | 71 |
| Dog and Kennel | | | | | | |
| Dog Licenses Issued | 11,426 | 11,336 | 11,392 | 11,293 | 10,859 | 10,542 |
| Number of Kennels | 71 | 68 | 63 | 63 | 87 | 83 |
| Public Safety | | | | | | |
| Sheriff | | | | | | |
| Jail Operation | | | | | | |
| Average daily jail census | n/a | 108 | 95 | 81 | 85 | 97 |
| Prisoners booked | n/a | 2,207 | 2,107 | 1,792 | 1,873 | 1,591 |
| Prisoners released | n/a | 2,218 | 2,142 | 198 | 1,891 | 1,556 |
| Enforcement | | | | | | |
| Number of incidents reported | n/a | 20,227 | 23,347 | 18,865 | 19,345 | 7,335 |
| Number of citations issued | n/a | 2,212 | 3,669 | 1,862 | 2,063 | 351 |
| Number of papers served | n/a | 6,110 | 2,245 | 4,702 | 4,532 | 556 |
| Coroner | | | | | | |
| Number of deaths reported | n/a | n/a | 703 | 704 | 677 | 764 |
| Number of deaths investigated | n/a | n/a | n/a | 268 | 303 | 310 |
| Number of autopsies performed | n/a | n/a | 57 | 57 | 54 | 39 |
| Building Department | | | | | | |
| Number of residential permits issued | 2,301 | 1,863 | 1,655 | 1,247 | 1,406 | 1,474 |
| Number of commercial permits issued | 606 | 660 | 596 | 651 | 663 | 656 |
| Number of inspections performed | 6,476 | 5,701 | 5,004 | 4,463 | 4,782 | 4,448 |

(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 Five Years (1)

| | 2007 | 2008 | 2009 | 2010 | 2011 |
|---------------------------------------|--------|--------|--------|--------|--------|
| General Government | | | | | |
| Legislative and Executive | | | | | |
| Commissioners | | | | | |
| Administrative office space (sq. ft.) | 14,074 | 14,074 | 14,074 | 14,074 | 14,074 |
| Auditor | | | | | |
| Administrative office space | 2,645 | 2,645 | 2,645 | 2,645 | 2,645 |
| Treasurer | | | | | |
| Administrative office space | 1,258 | 1,258 | 1,258 | 1,258 | 1,258 |
| Prosecuting Attorney | | | | | |
| Administrative office space | 4,639 | 4,639 | 4,639 | 4,639 | 4,639 |
| Board of Elections | | | | | |
| Administrative office space | 1,645 | 1,645 | 1,645 | 1,645 | 1,645 |
| Voting Machines | 140 | 140 | 140 | 140 | 140 |
| Recorder | | | | | |
| Administrative office space | 1,818 | 1,818 | 1,818 | 1,818 | 1,818 |
| Buildings and Grounds | | | | | |
| Administrative office space | 1,397 | 1,397 | 1,397 | 1,397 | 1,397 |
| Data Processing | | | | | |
| Administrative office space | 1,801 | 1,801 | 1,801 | 1,801 | 1,801 |
| Office Services | | | | | |
| Administrative office space | 1,973 | 1,973 | n/a | n/a | n/a |
| Judicial | | | | | |
| Common Pleas Court | | | | | |
| Number of court rooms | 3 | 3 | 3 | 3 | 3 |
| Probate Court | | | | | |
| Number of court rooms | 1 | 1 | 1 | 1 | 1 |
| Juvenile Court | | | | | |
| Number of court rooms | 1 | 1 | 1 | 1 | 1 |
| Clerk of Courts | | | | | |
| Administrative office space | 3,042 | 3,042 | 3,042 | 3,042 | 3,042 |
| Law Library | | | | | |
| Administrative office space | 1,294 | 1,294 | 1,294 | 1,294 | 1,294 |
| Public Safety | | | | | |
| Sheriff | | | | | |
| Jail capacity | 112 | 112 | 112 | 112 | 112 |
| Number of patrol vehicles | 51 | 56 | 56 | 44 | 44 |
| Probation | | | | | |
| Number of vehicles | 1 | 1 | 1 | 1 | 1 |

(Continued)

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

| | 2007 | 2008 | 2009 | 2010 | 2011 |
|---|--------|--------|--------|--------|--------|
| Emergency Management Agency | | | | | |
| Number of emergency response vehicles | 4 | 3 | 3 | 3 | 3 |
| Coroner | | | | | |
| Number of emergency response vehicles | 2 | 2 | 2 | 2 | 2 |
| Public Works | | | | | |
| Engineer | | | | | |
| Centerline miles of roads | 347.76 | 347.01 | 345.97 | 347.40 | 347.40 |
| Number of bridges | 415 | 415 | 415 | 415 | 415 |
| Number of culverts | 520 | 527 | 527 | 527 | 527 |
| Number of vehicles | 26 | 29 | 29 | 51 | 51 |
| Health | | | | | |
| MRDD | | | | | |
| Number of facilities | 1 | 1 | 1 | 1 | 1 |
| Number of buses | 21 | 22 | 22 | 23 | 23 |
| Mental Health | | | | | |
| Number of facilities | 0 | 0 | 0 | 0 | 0 |
| Human Services | | | | | |
| Jobs and Family Services | | | | | |
| Administrative office space | 25,870 | 25,870 | 25,870 | 25,870 | 25,870 |
| Number of vehicles | 13 | 14 | 14 | 14 | 14 |
| Children's Services | | | | | |
| Administrative office space | 23,814 | 23,814 | 23,814 | 23,814 | 23,814 |
| Number of vehicles | 10 | 10 | 10 | 9 | 9 |
| Veteran Services | | | | | |
| Number of vehicles | 3 | 3 | 3 | 1 | 1 |
| Community and Economic Development | | | | | |
| Number of related infrastructure projects | 5 | 7 | 11 | 7 | 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 04, 2012