



**Auditor of State
Betty Montgomery**

**ASHTABULA COUNTY
FINANCIAL CONDITION**

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ASHTABULA COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES						
<i>Passed Through Ohio Department of Jobs and Family Services; passed through the Ohio Department of Mental Retardation and Developmental Disabilities (MR/DD):</i>						
Medical Assistance Program - Title XIX Targeted Case Management	MC-03	93.778	\$ 878,806 210,617	- -	\$ 878,806 210,617	- -
Subtotal Medical Assistance Program -- Title XIX			1,089,423	-	1,089,423	-
State Children's Insurance Program	FY 04	93.767	13,333	-	13,333	-
Social Services Block Grant - Title XX	MR-04 (03-04) MR-04 (04-05)	93.667	91,578 41,773	- -	91,578 41,773	- -
Subtotal Social Services Block Grant - Title XX			133,351	-	133,351	-
Subtotal Ohio Department of MRDD			1,236,107	-	1,236,107	-
<i>Passed Through Ohio Department of Jobs and Family Services; passed through the Ohio Department of Mental Health.</i>						
Medicaid Cluster - Medical Assistance Program Title XIX	FY 04 FY 05	93.778	1,287,934 1,251,606	- -	1,287,934 1,251,606	- -
Subtotal Medical Assistance Program -- Title XIX			2,539,540	-	2,539,540	-
State Children's Insurance Program	FY 04 FY 05	93.767	113,198 165,783	- -	131,198 165,783	- -
			278,981	-	296,981	-
Social Services Block Grant - Title XX	FY 04 FY 05	93.667	46,338 46,338	- -	46,338 46,338	- -
Subtotal Social Services Block Grant - Title XX			92,676	-	92,676	-
Community Mental Health Block Grant	FY 04 FY 05	93.958	52,631 41,159	- -	52,631 41,159	- -
Subtotal Community Mental Health Grant			93,790	-	93,790	-
Promoting Safe and Stable Families - Fast 05	FY 05	93.556	13,993	-	4,354	-
Public Health and Social Services Emergency Fund Subtotal Ohio Department of Mental Health	n/a	93.003	7,519	-	7,519	-
			3,026,499	-	3,034,860	-
<i>Passed Through Ohio Department of Jobs and Family Services; passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>						
Medicaid Cluster - Medical Assistance Program Title XIX	FY 04 FY 05	93.778	57,094 75,422	- -	57,094 75,422	- -
Subtotal Medical Assistance Program - Title XIX			132,516	-	132,516	-
State Children's Insurance Program	FY 04 FY 05	93.767	6,689 8,558	- -	6,689 8,558	- -
Subtotal State Children's Insurance Program			15,247	-	15,247	-
Prevention and Treatment of Substance Abuse	FY 04 FY 05	93.959	349,438 352,459	- -	349,438 352,459	- -
Subtotal Prevention and Treatment Substance Abuse			701,897	-	701,897	-
Subtotal Ohio Department of Alcohol and Drug Addiction			849,660	-	849,660	-
<i>Passed Through the Ohio Department of Aging; passed through District XI Area Agency on Aging:</i>						
Aging Cluster Special Programs for the Aging - Title III - B	FY 02	93.044	46,289	-	46,289	-
Total U.S. Department of Health & Human Services			5,158,555	-	5,166,916	-

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

ASHTABULA COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>						
<i>Direct Funding:</i>						
Shelter Care Plus (SPC) Program	OH16C30-7014	14.238	90,000		-	
<i>Passed Through Ohio Department of Development - Office of Local Governmental Services:</i>						
Community Development Block Grant - Small Cities	B-F-01-004-1	14.228	-	-	2,762	-
	B-F-02-004-1		128,000	-	239,965	-
	B-F-03-004-1		156,000	-	113,721	-
CDBG - Community Housing Improvement	B-C-03-004-1		138,900	-	105,855	-
	B-C-01-004-1		-	-	45,153	-
Subtotal Community Development Block Grants			422,900	-	507,456	-
Economic Development Grant	B-E-01-004-1	14.228	-	-	5,442	-
Emergency Shelter Grants Program	B-L-00-004-1	14.228	-	-	1,000	-
	B-L-01-004-1		-	-	1,040	-
	B-L-02-004-1		-	-	3,000	-
	B-L-03-004-1		38,200	-	38,200	-
	B-L-04-004-1		10,325	-	10,325	-
			48,525	-	53,565	-
Community Housing Improvement Program	B-C-03-004-2	14.239	294,000	-	238,145	-
Total U.S. Department of Housing & Urban Development			806,900	-	804,608	-
<u>U.S. DEPARTMENT OF JUSTICE:</u>						
<i>Direct Program:</i>						
Community Gun Violence Prosecution Program	02-GPCX-0184	16.609	-	-	70,629	-
<i>Passed Through the Ohio Attorney General's Crime Victims Assistance Office:</i>						
Crime Victims Assistance Program	02-VAGENE-015	16.575	39,589	-	39,589	-
	03-VAGENE-015		13,197	-	13,197	-
Subtotal Crime Victims Assistance Program			52,786	-	52,786	-
<i>Passed Through the Governor's Office of Criminal Justice:</i>						
Violence Against Women Formula Grant	01-WF-VA5-8224	16.588	36,881	-	36,881	-
<i>Passed Through the Ohio Department of Youth Services:</i>						
Juvenile Accountability Incentive Block Grant	02-JB-013-A024	16.523	-		16,292	-
	03-JB-015-A024		14,174		-	-
Subtotal Department of Youth Services			14,174	-	16,292	-
Total U.S. Department of Justice			103,841	-	176,588	-
<u>U.S. DEPARTMENT OF AGRICULTURE</u>						
<i>Passed Through the Ohio Department of Education.</i>						
<i>Nutrition Cluster:</i>						
Food Distribution Program	-	10.550	-	\$9,530	-	\$9,530
National School Lunch Program	-	10.555	39,737	-	39,737	-
Total U.S. Department of Agriculture			39,737	9,530	39,737	9,530

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

ASHTABULA COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<u>U.S. DEPARTMENT OF LABOR:</u>						
<i>Passed Through the Ohio Department of Jobs and Family Services:</i>						
<i>Workforce Investment Act Cluster:</i>						
Workforce Investment Act -- Adult Programs		17.258	160,379	-	138,013	-
Workforce Investment Act -- Youth Activities		17.259	307,220	-	250,261	-
Workforce Investment Act -- Administration		17.259	94,855	-	49,803	-
Workforce Investment Act -- Dislocated Workers		17.260	172,436	-	116,464	-
<i>Passed Through the Workforce Investment Act - Area 19 Geauga, Astabula, Portage Inc. (GAPP, Inc.):</i>						
<i>Workforce Investment Act Cluster:</i>						
Workforce Investment Act -- Adult Programs		17.258	85,241	-	86,976	-
Workforce Investment Act -- Youth Activities		17.259	274,598	-	391,394	-
Workforce Investment Act -- Dislocated Workers		17.260	66,540	-	67,822	-
Total U.S. Department of Labor			1,161,269	-	1,100,733	-
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>						
<i>Ohio Department of Transportation - Urban Mass Transportation Administration - Public Transportation for Non-Urbanized Areas.</i>						
ODOT Section 18 Operating Grants	RPT4004022031	20.509	604,505	-	604,505	-
Subtotal Section 18 Grants						
<i>Highway Planning and Construction Cluster</i>						
Ohio Department of Transportation Section 205	23043	20.205	892,553	-	892,553	-
Ohio Department of Transportation Section 205	22693		1,703,067	-	1,703,067	-
Ohio Department of Transportation Section 205	23045		15,431	-	15,431	-
Ohio Department of Transportation Section 205	24038		252,567	-	252,567	-
Ohio Department of Transportation Section 205	76073		23,000	-	23,000	-
Subtotal Section 205 Grants			2,886,618	-	2,886,618	-
Total U. S. Department of Transportation			3,491,123	-	3,491,123	-

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

ASHTABULA COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal 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</i>						
Domestic Preparedness Equipment Support Program	LO81 K539 K474 K195	97.004	86,409 50,142 76,355 40,715	- - - -	86,409 50,142 76,355 40,715	- - - -
Subtotal Emergency Preparedness Grants			253,621	-	253,621	-
Terrorism Consequence Management Preparedness Emergency Management Performance Grant	K305	97.042	51,845	-	51,845	-
Subtotal Emergency Management Grants			51,845	-	51,845	-
Total U.S. Department of Homeland Security			305,466	-	305,466	-
<u>U.S. DEPARTMENT OF EDUCATION</u>						
<i>Passed Through the Ohio Department of Education:</i>						
Special Education Cluster:						
Special Education Grants to States Title Part-B IDEA	0692296B-SF-04P 0692296B-SF-05P	84.027	50,396 7,962	- -	61,659 -	- -
Subtotal Title IDEA B			58,358	-	61,659	-
Special Education - Early Childhood Grant Indicators of Success	069229-PG-S1-04P 069229-PG-S1-05P	84.173	13,167 2,007	- -	16,057 -	- -
Subtotal Special Education - Early Childhood Grant			15,174	-	16,057	-
Special Education Grants to States Title V Innovative Programs	069229-C2-S1-04 069229-C2-S1-05	84.298	1,664 361	- -	1,852 36	- -
Subtotal ESEA Title V			2,025	-	1,888	-
Total U.S. Department of Education			75,557	-	79,604	-
Totals			11,142,448	9,530	11,164,775	9,530

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

**ASHTABULA COUNTY
FINANCIAL CONDITION**

FISCAL YEAR ENDED DECEMBER 31, 2004

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – SUBRECIPIENTS

The County passes-through certain Federal assistance received from the U.S. Department of Health and Human Services, the U.S. Department of Housing and Urban Development, and the U.S. Department of Justice to other 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 fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2004 the County had no significant food commodities in inventory.

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

The County has established loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on real estate and equipment liens through the 503 Corporation (a 501c3). At December 31, 2004, the gross amounts of loans outstanding under this program were \$2,285,625.

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 \$199,786 as of December 31, 2004.

**ASHTABULA COUNTY
FINANCIAL CONDITION**

FISCAL YEAR ENDED DECEMBER 31, 2004

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE E - MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

NOTE F – 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.



Auditor of State Betty Montgomery

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, 2004, which collectively comprise the County's basic financial statements and have issued our report thereon dated October 19, 2005. 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 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* and accordingly this report does not extend to that 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 to determine our auditing procedures in order to express our opinion on the financial statements and not to opine on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with management's assertions in the financial statements. A reportable condition is described in the accompanying schedule of findings as item 2004-001.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. We consider reportable condition 2004-001 listed above to be a material weakness. In a separate letter to the County's management dated October 19, 2005, we reported other matters involving internal control over financial reporting which we did not deem reportable conditions.

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 two instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2004-001 and 2004-002. In a separate letter to the County's management dated October 19, 2005, we reported other matters related to noncompliance we deemed immaterial.

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

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

Betty Montgomery
Auditor of State

October 19, 2005



Auditor of State Betty Montgomery

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

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

To the Board of County Commissioners:

Compliance

We have audited the compliance of Ashtabula County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement that apply to each of its major federal programs for the year ended December 31, 2004. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Ashtabula County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2004. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that OMB Circular A-133 requires us to report, which is described in the accompanying schedule of findings as item 2004-003. In a separate letter to the County's management dated October 19, 2005, we reported other matters related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered 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 expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted matters involving the internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated October 19, 2005.

Schedule of Federal Awards Expenditures

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of Ashtabula County as of and for the year ended December 31, 2004, and have issued our report thereon dated October 19, 2005, which indicated that we did not audit the financial statements of Ash Craft Industries Inc., and our opinion, as it relates to the amounts included for Ash Craft Industries Inc., is based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of federal awards expenditures provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Betty Montgomery
Auditor of State

October 19, 2005

**ASHTABULA COUNTY
FINANCIAL CONDITION
DECEMBER 31, 2004**

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

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under ' .510?	Yes
(d)(1)(vii)	Major Programs (list):	Medical Assistance Program CFDA # 93.778 Prevention and Treatment of Substance Abuse CFDA #93.959 Transportation Section 18 CFDA #20.509 Community Development Block Grants CFDA 14.228
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$335,229 Type B: > All Others
(d)(1)(ix)	Low Risk Auditee?	Yes

**ASHTABULA COUNTY
FINANCIAL CONDITION
DECEMBER 31, 2004**

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

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

Finding Number	2004-001
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Noncompliance Citation

Material Weakness

Separate accounting system for the Geneva Lodge & Convention Center

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

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

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

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

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

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

**ASHTABULA COUNTY
FINANCIAL CONDITION
DECEMBER 31, 2004**

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

Finding Number	2004-001
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Noncompliance Citation
Material Weakness

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

Therefore, the County Auditor is without the discretion to refuse to issue warrants merely because the Auditor does not like a particular project or because the Auditor disagrees with the County Commissioners. Once a contract has been lawfully entered, is within available appropriations, and the proper paperwork has been given to the County Auditor, the Auditor has a clear legal duty to issue a warrant or face the possibility of a mandamus action in court.

The County Commissioners have the power to establish funds of the County under the guidance of the Ohio Revised Code. However, the Commissioners on January 30, 2003, initiated the draw down of funds for the Lodge from the bank that the loan originated and made various payments to vendors in this regard on February 14, 2003 for start up costs, without having said fund established on the County's records nor payments paid on warrants issued by the County Auditor. The Commissioners then, with legal guidance from the County Prosecutor submitted a letter dated February 23, 2003 to the County Auditor requesting the establishment of an Enterprise Fund for the Geneva Lodge & Convention Center Project (Fund 603). The County Auditor has not acted upon this request. In a letter to the County Prosecutor dated June 23, 2003 the County Auditor requested the Prosecutor bring a mandamus action compelling the County Commissioners to use the County Auditor as the fiscal agent for the Lodge project, but that request was denied. The County Auditor subsequently filed a suit for representation by outside legal counsel on this matter, but that case has since been dropped by the complainant after the Lodge construction was completed. On October 5, 2005, the County Prosecutor, filed a counterclaim requesting the court grant a peremptory or alternative writ of mandamus ordering the Auditor to establish a fund for the Lodge.

It is imperative that the necessary information of the Geneva Lodge & Convention Center be established by a fund maintained by the County Auditor and the revenues due the County of said project be held in depository institutions under management of the County Treasurer. The County should make a determination whether the gross financial information should be posted to the Fund for the operation of the Lodge, or the revenues, net of related expenses be posted to the Fund as provided by their management company DNC Parks & Resorts at Geneva State Park LLC. We recommend that the County take appropriate steps to ensure that proper County funds are established and utilized for the project.

**ASHTABULA COUNTY
FINANCIAL CONDITION
DECEMBER 31, 2004**

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

Finding Number	2004-002
-----------------------	-----------------

Finding for Recovery – Repaid under Audit

During our examination of Elected Officials salaries we discovered two calculation errors in the pay of the County Auditor. The first occurred in calendar year 2003 and the second occurred in calendar year 2004. Both appear to have been caused by timing differences resulting from using bi-weekly pay rates in a manner similar to that of hourly employees rather than the calendar year salary amount authorized by the Ohio Revised Code.

We determined that the Auditor was underpaid during 2003 by seven hundred sixty nine dollars (\$769). Further, we determined that the Auditor was overpaid in 2004 by two thousand two hundred ninety seven dollars (\$2,297). Taking both errors into consideration, the Auditor has been paid one thousand five hundred twenty eight dollars (\$1,528) more than authorized by Ohio Revised Code Sections 325.03, 325.18 and 5731.41.

A Finding for Recovery for public money illegally expended is issued against Sandra O'Brien, Ashtabula County Auditor and in favor of Ashtabula County, in the amount of one thousand five hundred twenty eight dollars (\$1,528) pursuant to Ohio Revised Code Sections 325.03, 325.18 and 5731.41.

When this issue was brought to the attention of the Auditor she agreed to correct the error and repaid the County the amount of one thousand five hundred twenty eight dollars (\$1,528) in full on May 26, 2005.

3. FINDINGS FOR FEDERAL AWARDS

1. Title of Finding

Finding Number	2004-003
CFDA Title and Number	Community Development Block Grant 14.228
Federal Award Number / Year	B-F-01-004-01 and B-F-02-004-1 / 2001-2002
Federal Agency	Department of Housing and Urban Development
Pass-Through Agency	Ohio Department of Development, Office of Housing and Community Partnerships

Noncompliance Citation

The Ohio Department of Development Office of Housing and Community Partnerships (OHCP) administrative guidelines require a maximum of fifteen percent (15%) of the total grant will be allowed for general administration and implementation costs. General administration costs include citizen participation, application preparation, grant agreement, **environmental review**, drawdown of funds and overall recordkeeping, reporting, audit(s) and closeout, program compliance and performance.

**ASHTABULA COUNTY
FINANCIAL CONDITION
DECEMBER 31, 2004**

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

Grant agreements B-F-01-004-01 and B-F-02-004-1 provided total budgets of \$321,000 and \$329,000 respectively. The administration portion, using the maximum allowable under the OHCP administrative guidelines above, for these grants would be limited to \$48,150 and \$49,350. The Ashtabula County Department of Community Services (ACDCS) charged environmental review costs to the individual projects. If the County correctly charged these costs as administrative, the total administrative costs for the grants would be \$51,383 and \$56,573. As a result, the ACDCS exceeded the administrative portion of the grants by \$3,233 and \$7,223.

We recommend that the Ashtabula County Department of Community Services charge Environmental Review costs to the Administrative line item. We also recommend the Ashtabula County Department of Community Services develop and implement policies and procedures to ensure the grant expenditures are properly charged and administrative portion of the grant does not exceed 15% of the total grant funds.

**ASHTABULA COUNTY
FINANCIAL CONDITION**

DECEMBER 31, 2004

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

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2004-003	Monitor environmental review cost to ensure they are charged to administrative line item codes for CDBG grants.	Steps have been taken for correction as soon as the County was informed.	Joseph Pedro

ASHTABULA COUNTY, OHIO

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

FOR THE YEAR ENDED DECEMBER 31, 2004



**SANDRA O'BRIEN
ASHTABULA COUNTY AUDITOR**

Prepared by The Ashtabula County Auditor's Office

Ashtabula County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2004

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COUNTY OF ASHTABULA

Sandra O'Brien, Auditor

25 West Jefferson Street, Jefferson, Ohio 44047

(440) 576-3783

FAX: (440) 576-3797

October 19, 2005

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

Citizens of Ashtabula County:

I am honored to present the fourteenth Comprehensive Annual Financial Report (CAFR) for Ashtabula County. This report provides financial statements and other financial and statistical data necessary for full and complete disclosure of the financial position and operations of our County for the year ended December 31, 2004. The responsibility for the report's completeness and fairness of presentation rests with the County, specifically the County Auditor's office.

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

1. The Introductory Section contains a table of contents, letter of transmittal, a list of elected officials of the County, an organizational chart of the County and a copy of the Certificate of Achievement for Excellence in Financial Reporting awarded to Ashtabula County for its 2003 CAFR.
2. The Financial Section, which begins with the Independent Auditor's Report, includes the Management's Discussion and Analysis, basic financial statements and notes that provide an overview of the County's financial position and operating results, and the combining statements for nonmajor funds and other schedules that provide detailed information relative to the basic financial statements.
3. The Statistical Section presents various tables reflecting social and economic information, financial trends and the fiscal capacity of the County.

The Reporting Entity

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

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

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

The County Risk Sharing Authority, Inc., (CORSA) is a shared risk pool and the Ashtabula County Airport Authority and the Ashtabula County District Library are related organizations whose relationships to the County are described in Notes 11 and 20 to the basic financial statements. The County also participates in the Northeast Ohio Community Alternative Program Facility and the Children's Cluster Committee described in Note 21 to the Basic Financial Statements. A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

The County and the Form of Government

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The County Auditor is elected to a four-year term and has the task of assessing real property for taxing purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between reappraisals. The Auditor is also the fiscal officer of the County, and no County contract or obligation may be made without the Auditor’s certification that funds are available for payment. The Auditor

is responsible for the County payroll and has other statutory accounting responsibilities. In addition to assessing real property taxes, the Auditor is responsible for the distribution of tax receipts through a "Settlement" process to all cities, villages, townships, and other governmental subdivisions within the County.

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

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

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

Administration of the Justice System

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

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

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

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

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

Economic Condition and Outlook

The year 2004 brought growth to Ashtabula County. Ground was broken for the new Sidley Industrial Park located in Austinburg Township, which encompasses nearly 200 acres north and east of the Clay Street/Route 45 intersection. The Industrial Park's anchor building is a Super Valu Distribution Center. The distribution center will service regional Save A Lot grocery stores.

Bennett Machine and Stamping, a die and metal stamping business, completed construction on a new 67,000 square foot facility in Geneva's Eagle Industrial Park.

Ther-a-Pedic of the Great Lakes, a handcrafted mattress company moved to the village of Orwell. Construction was completed on a \$1.20 million, 48,600 square foot building last spring in the Orwell Industrial Park. Ther-a-Pedic of the Great Lakes was in Cleveland for about 50 years.

Kraftmaid is investing \$2 million in machinery and equipment and an additional \$250,000 toward additions and improvements to the Orwell Village plant. Kraftmaid manufactures 14,000 built to order cabinets or 1,200 kitchens every day, and serves dealers and distributors throughout the U.S., Canada, Mexico, Japan and other countries. The Orwell facility opened in 1995 and had to lay off employees last year.

Gabriel Performance Products expanded its operations by investing \$5.6 million in new equipment and machinery at its 40-acre plant site on State Road in Ashtabula Township. The company manufactures a variety of proprietary custom products as well as over 8 million pounds of specialty chemical products each year.

Changes in the village of Jefferson include creating light industrial zoning and annexing 86 acres owned by the Nassief family. The Bird Feeder opened in the home which formerly was the office of H&R Block. Absolute Touch Inc. doubled their massage and office space. Morningstar Insurance and Financial Services opened for business in mid-April.

Kinder Morgan Inc. formerly the Pinney Dock and Transport Company, in Ashtabula Township received U.S. Department of Commerce Federal Trade Zone designation. This will benefit Millennium Chemicals, which is encompassed within the Federal Trade Zone, by exempting the company from paying taxes on its inventory.

Composite One moved to their warehouse facility in Kister Court. Composite One created from Lake Erie Fiberglass and GLS Corporation is a distributor of raw materials for the fiberglass reinforced plastics industry.

Lowe's Home Improvement opened in its 150,000 square feet superstore stocking 40,000 different items to help customers build, improve and beautify their homes.

Sleep Inn built a new facility in Saybrook Township.

The economic slowdown caused reductions in the workforce for General Aluminum in Conneaut and Premix in North Kingsville.

Future Outlook and Major Initiatives

Dominion Energy, based in Richmond, Va., expressed a desire to construct a 1,200-megawatt, coal-fired generation station on 636 acres of lakefront land near the Pennsylvania line. Dominion has secured options on 636 acres near the Pittsburgh and Conneaut Dock Co. Two parcels, both north of Route 20, comprise the site. If the project gets a green light, the plant would not be operational until 2008, at the earliest.

Nordic Biofuels and Nordic Energy announced plans to construct and operate an ethanol plant along with an 830-megawatt coal fired power plant in Ashtabula Township. Ethanol, derived primarily from corn, is a high-octane fuel additive used to enhance gasoline performance. The coal-fired power plant will generate electricity to be made available to markets throughout United States.

Financial Information

Basis of Accounting

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

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

Internal Controls

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

Budgetary Control

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

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

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

Financial Condition

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

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

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

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

As part of this new reporting model, management is responsible for preparing Management's Discussion and Analysis of the County. This discussion follows the Independent Accountants' Report, providing an assessment of the County's finances for 2004. Because that discussion focuses on major funds, other nonmajor funds are discussed briefly in this letter.

Financial Highlights – Fiduciary Fund

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

At December 31, 2004, assets held in the trust funds totaled \$991,443 while assets in agency funds totaled \$105,070,070. The County uses some of its agency funds to receive and distribute taxes and state levied revenues for all local governments within the County. Also included in the agency funds are the Ashtabula County Board of Health, Families and Children First Council, Ashtabula County Metropolitan Parks, and the Ashtabula County Soil and Water District.

Cash Management

The County pools all idle cash to achieve maximum investment efficiency and to enhance accountability. The County Treasurer, as custodian of all County monies, is responsible for all investments. Investment policy is established by the Investment Advisory Board which is comprised of the County Treasurer, the Chairman of the County Commissioners, and one other Commissioner chosen by the Chairman. Ohio law requires the Board meet every six months. The County Treasurer deposits money in the bank each day in interest bearing checking accounts. Cash surplus is calculated daily; excesses are invested in order to achieve the highest yields in the safest instruments possible. During the year ended December 31, 2004, the County's cash resources were divided among the following types of deposits and investments: short term certificates of deposit, savings accounts, STAR Ohio, the State Treasurer's Investment Pool and overnight repurchase agreements (repos). Interest earned by the primary government in 2004 was approximately \$567,623.

Risk Management

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

Independent Audit

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2004, by our independent auditor, Betty Montgomery, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996.

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

Certificate of Achievement

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

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

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

Acknowledgments

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

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

Sincerely,

A handwritten signature in cursive script that reads "Sandra O'Brien".

Sandra O'Brien
Ashtabula County Auditor

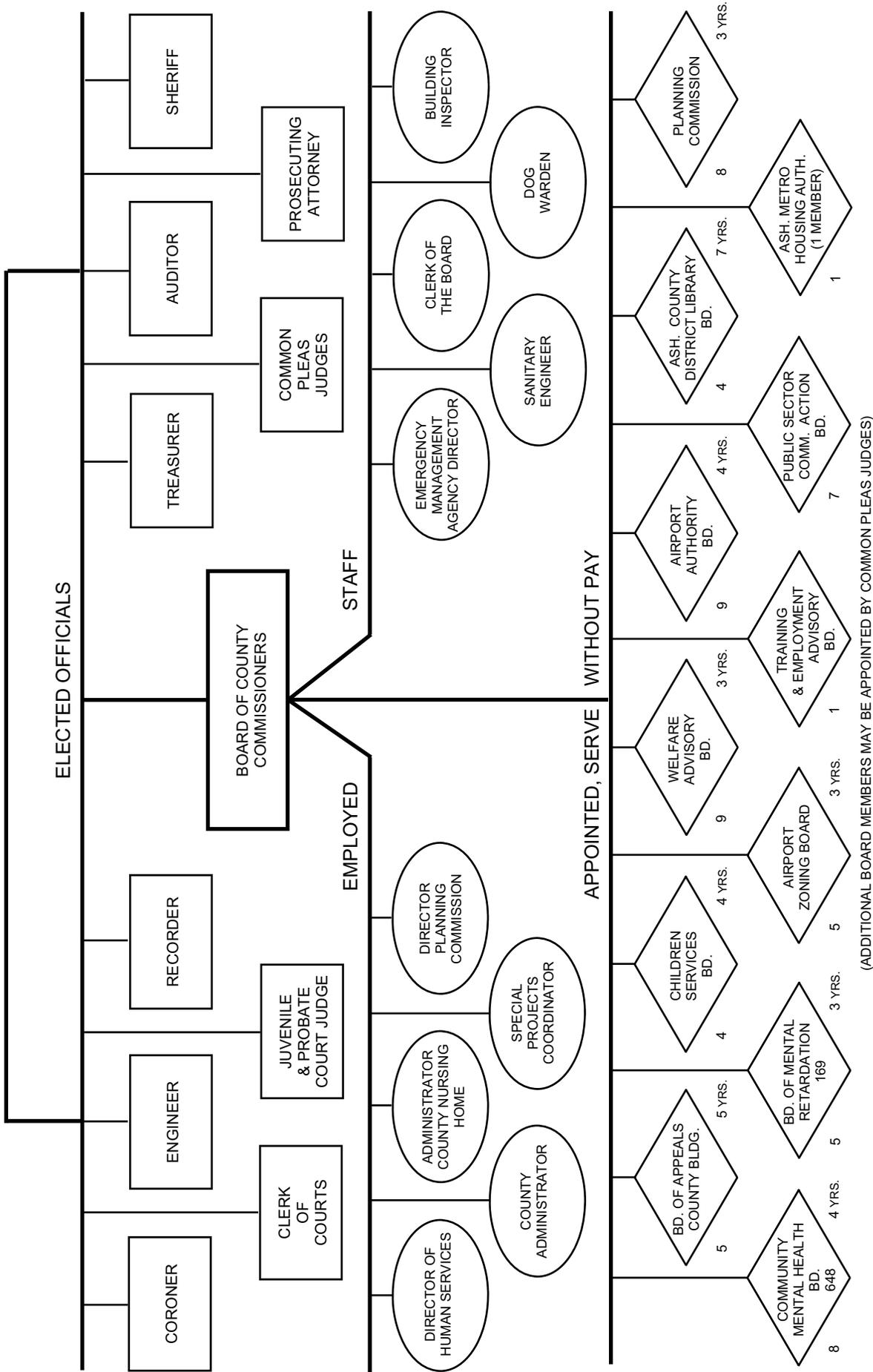
Ashtabula County Elected Officials

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

CHART OF ASHTABULA COUNTY GOVERNMENT

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

VOTERS OF ASHTABULA COUNTY



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Ashtabula County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2003

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



Nancy L. Zielle

President

Jeffrey R. Emer

Executive Director

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

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

To the Board of County Commissioners

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio (the County), as of and for the year ended December 31, 2004 which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Ash Craft Industries, Inc. which represents 18% of the assets and 38% of the revenues of the discretely presented component units. Other auditors audited those financial statements. They have furnished their report thereon to us, and we base our opinion, insofar as it relates to the amounts included for Ash Craft Industries, Inc. on the report of the other auditors.

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

In our opinion, based on our audit and the report of 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, 2004 and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gas Tax, Public Assistance, Board of Mental Retardation and Developmental Disabilities, and Nursing Home funds thereof 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 October 19, 2005, 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.

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www.auditor.state.oh.us

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

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We and the other auditors subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit and the report of other auditors, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We and the other auditors did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

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

Betty Montgomery
Auditor of State

October 19, 2005

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
(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, 2004. The intent of this discussion and analysis is to look at the County's performance as a whole.

Financial Highlights

Key financial highlights for 2004 are as follows:

- The assets of the County exceeded its liabilities at December 31, 2004 by \$167,679,145 (net assets). Of this amount \$6,869,693 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net assets are \$3,794,977. The County's total net assets decreased by \$3,339,594.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$27,182,150, a decrease of \$1,603,511 from the prior year. Of this amount, \$21,018,596 is available for spending (unreserved fund balance) on behalf of its citizens.
- At the end of the current year, fund balance for the General Fund was \$2,757,970, which represents a 44.9% decrease from the prior year and represents 13.3% of total General Fund expenditures.

Overview of the Financial Statements

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

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

County-Wide Financial Statements

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

Statement of Net Assets and the Statement of Activities

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

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

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Unaudited)

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

In the statement of net assets and the statement of activities, the County is divided into three kinds of activities:

- ***Governmental Activities*** – Most of the County's programs and services are reported here, including general government, public safety, public works, health, human services, and economic development. These services are funded primarily by taxes and intergovernmental revenues, including federal and state grants and other shared revenues.
- ***Business-Type Activities*** – These services are provided on a charge for goods or services basis to recover all or most of the cost of the services provided. The County's Water District, Sewer District and Geneva State Lodge are reported here.
- ***Component Units*** – The County's financial statements include financial data of the Ashtabula County Airport and Ash/Craft Industries, Inc. These component units are described in the notes to the financial statements. The component units are separate and may buy, sell, lease, and mortgage property in their own name and can sue or be sued in their own name.

Fund Financial Statements

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

Based on the restriction on the use of monies, the County has established many funds that account for the multitude of services provided to our residents. The County's major governmental funds are the General Fund, Public Assistance Fund, Motor Vehicle License and Gas Tax Fund, Nursing Home and the Board of MRDD. The County has chosen to present the Motor Vehicle License and Gas Tax Fund as a major fund even though it was not required to do so.

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

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
(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 County only has one type of proprietary fund: enterprise. The enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for the Sewer and Water District and the Geneva State Lodge operations.

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

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

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

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Unaudited)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2004 compared to 2003:

(Table 1)
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
Assets						
Current and Other Assets	\$ 51,821,361	\$ 56,924,566	\$ 3,918,248	\$ 6,596,461	\$ 55,739,609	\$ 63,521,027
Capital Assets, net	133,430,315	131,395,591	49,906,626	44,545,207	183,336,941	175,940,798
<i>Total Assets</i>	185,251,676	188,320,157	53,824,874	51,141,668	239,076,550	239,461,825
Liabilities						
Current and other liabilities	18,375,469	18,800,210	897,602	2,006,131	19,273,071	20,806,341
Long-Term Liabilities:						
Due within one year	1,291,426	1,579,981	487,863	541,753	1,779,289	2,121,734
Due in more than one year	9,982,789	10,926,985	40,362,256	34,588,026	50,345,045	45,515,011
<i>Total Liabilities</i>	29,649,684	31,307,176	41,747,721	37,135,910	71,397,405	68,443,086
Net Assets						
Invested in Capital						
Assets Net of Debt	124,829,827	121,692,116	9,002,437	9,458,519	133,832,264	131,150,635
Restricted:						
Capital Projects	815,004	727,994	0	0	815,004	727,994
Debt Service	349,341	1,038,125	0	0	349,341	1,038,125
Other purposes	25,812,843	28,313,036	0	0	25,812,843	28,313,036
Unrestricted	3,794,977	5,241,710	3,074,716	4,547,239	6,869,693	9,788,949
<i>Total Net Assets</i>	\$ 155,601,992	\$ 157,012,981	\$ 12,077,153	\$ 14,005,758	\$ 167,679,145	\$ 171,018,739

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 \$167,679,145 (\$155,601,992 in governmental activities and \$12,077,153 in business-type activities) as of December 31, 2004. By far, the largest portion of the County's net assets (80%) represents capital assets (e.g. land, buildings, improvements other than buildings, machinery and equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (4%) consists of unrestricted assets (\$6,869,693) which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (16%) represents resources that are subject to restrictions on how they can be used.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Unaudited)

Table 2 shows the changes in net assets for the fiscal year 2004 for both the governmental activities and the business-type activities. Since this is the second year the County has prepared financial statements following GASB Statement No. 34, revenue and expense comparisons can be made between the years 2003 and 2004.

(Table 2)
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
Revenues						
<i>Program Revenues:</i>						
Charges for Services	\$ 14,864,895	\$ 17,821,625	\$ 7,379,352	\$ 3,564,532	\$ 22,244,247	\$ 21,386,157
Operating Grants	41,299,829	43,292,148	0	0	41,299,829	43,292,148
Capital Grants	180,124	3,053,392	1,136,718	783,774	1,316,842	3,837,166
<i>General Revenues:</i>					0	0
Property and Local Taxes	23,953,309	19,522,602	0	0	23,953,309	19,522,602
Intergovernmental	2,870,928	2,963,934	0	0	2,870,928	2,963,934
Interest	754,680	643,909	19,343	14,740	774,023	658,649
Other	335,094	694,162	163,290	2,676,749	498,384	3,370,911
Total Revenues	84,258,859	87,991,772	8,698,703	7,039,795	\$ 92,957,562	\$ 95,031,567
Program Expenses:						
Governmental Activities:						
General Government:						
Legislative and Executive	8,319,211	8,606,358	0	0	8,319,211	8,606,358
Judicial	3,676,855	3,821,326	0	0	3,676,855	3,821,326
Public Safety	8,605,110	8,036,807	0	0	8,605,110	8,036,807
Public Works	6,267,051	7,654,851	0	0	6,267,051	7,654,851
Health	21,159,833	20,610,334	0	0	21,159,833	20,610,334
Human Services	33,191,439	34,463,519	0	0	33,191,439	34,463,519
Conservation and Recreation	378,151	366,868	0	0	378,151	366,868
Other	3,385,973	3,781,013	0	0	3,385,973	3,781,013
Debt Service:					0	0
Interest and Fiscal Charges	623,373	413,402	0	0	623,373	413,402
Sewer and Water District	0	0	5,400,477	5,347,632	5,400,477	5,347,632
Geneva State Lodge	0	0	5,289,683	1,794,570	5,289,683	1,794,570
Total Expenses	85,606,996	87,754,478	10,690,160	7,142,202	96,297,156	94,896,680
Increase (Decrease) in Net Assets before Transfers	(1,348,137)	237,294	(1,991,457)	(102,407)	(3,339,594)	134,887
Transfers	(62,852)	(15,000)	62,852	15,000	0	0
Change in Net Assets	\$ (1,410,989)	\$ 222,294	\$ (1,928,605)	\$ (87,407)	\$ (3,339,594)	\$ 134,887

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Unaudited)

Governmental Activities

Operating grants were the largest program revenue, accounting for \$41,299,829 or 49% of total governmental revenues. The major recipients of intergovernmental program revenues were Motor Vehicle and Gas Tax, Public Assistance, and Mental Retardation and Developmental Disabilities.

The County's direct charges to users of governmental services made up \$14,864,895 or 17.7% of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, road improvements for subdivisions and licenses and permits.

Property and local tax revenues account for \$23,953,309 of the \$84,258,859 total revenues for governmental activities, or 28.4% of total revenues.

The human services program accounted for \$33,191,439 of the \$85,606,996 total expenses for governmental activities, or 38.8% of total expenses. The next largest program was health, accounting for \$21,159,833 and representing 24.7% of total governmental expenses.

Charges for services and grants of \$56,344,848 (65.8% of the total costs of services) are received and used to fund the general government expenses of the County. The remaining \$29,262,148 in general government expenses is funded by property taxes, sales taxes, and intergovernmental revenues. A material portion of health expenses (37.6%), public works (11.1%), and human services expenses (58.9%) are funded by charges for services and operating grants.

Business-Type Activities

Net assets for business-type activities decreased by \$1,928,605 during 2004. Major revenue sources were charges for services of \$7,379,352.

Financial Analysis of County Funds

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

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

As of December 31, 2004, the County's governmental funds reported a combined ending fund balance of \$27,182,150, a decrease of \$1,603,511 in comparison with the prior year. Approximately 77% of this total (\$21,018,596) constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior year (\$3,578,604) or a variety of other restricted purposes (\$2,584,950).

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Unaudited)

The General Fund is the primary operating fund of the County. At the end of 2004, unreserved fund balance was \$2,188,604, while total fund balance was \$2,757,970. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 10.6% to total General Fund expenditures, while total fund balance represents 13.3% of that same amount.

The fund balance of the County's General Fund decreased by \$2,243,018 during 2004.

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

Unrestricted net assets of the Sewer District and Water District Fund at December 31, 2004 were \$2,791,500 and \$2,944,010, respectively. The Geneva State Lodge had unrestricted net assets of \$(2,660,794). Unrestricted net assets decreased by \$1,472,523 in business-type activities.

General Fund Budgetary Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. In 2004, the budget commission processed one adjustment to estimated revenues with a net decrease in certified revenues of \$1,042,520. Actual revenues received were \$1,722,940 higher than certification. Additionally, the commissioners approved resolutions adjusting appropriations which increased by \$8,107,157. Actual expenditures were \$2,937,989 less than appropriations. The original certificate of estimated resources was passed on August 18, 2003 based on the tax budget adopted by the commissioners on July 18, 2003 with a total certified amount of \$18,869,979, excluding carryover balance.

Capital Assets and Debt Administration

Capital Assets – The County's investment in capital assets for governmental and business-type activities as of December 31, 2004 was \$183,336,941 (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.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Unaudited)

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

	Governmental Activities		Business-Type Activities		Total	
	2004	Restated 2003	2004	Restated 2003	2004	2003
Land	\$ 885,817	\$ 824,743	\$ 218,083	\$ 75,883	\$ 1,103,900	\$ 900,626
Infrastructure	103,170,549	100,636,285	0	0	103,170,549	100,636,285
Construction in Progress	0	0	115,351	13,530,932	115,351	13,530,932
Buildings	23,739,556	24,129,680	19,136,920	2,635,997	42,876,476	26,765,677
Improvements Other Than Buildings	299,611	315,663	0	0	299,611	315,663
Equipment	2,218,727	2,259,421	1,978,625	149,832	4,197,352	2,409,253
Vehicles	3,116,055	3,229,799	69,320	62,178	3,185,375	3,291,977
Water and Sewer System	0	0	28,388,327	28,608,594	28,388,327	28,608,594
Totals	\$ 133,430,315	\$ 131,395,591	\$ 49,906,626	\$ 45,063,416	\$ 183,336,941	\$ 176,459,007

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 64.28. For 2004, the County Engineer's budgeted and actual expenditures for the preservation of existing roadways were \$6,701,478 and \$6,471,568, respectively.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer that County bridges be maintained at an average condition ranking of 6 or better. In accordance with statutory requirements, each bridge is inspected annually. The most recent assessment found that the average condition ranking of all County bridges was 6.64. For 2004, the County Engineer's budgeted and actual expenditures for the preservation of existing bridges were \$1,107,420 and \$1,037,008, 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.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
(Unaudited)

Long-Term Debt – At December 31, 2004, the County has outstanding debt which included general obligations bonds payable of \$8,259,306, OPWC loans payable of \$673,229, notes payable of \$3,000,000, revenue bonds payable of \$14,501,083 and OWDA loans payable of \$22,675,960.

Table 4
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
General Obligation Bonds	\$ 8,259,306	\$ 9,199,584	\$ 0	\$ 0	\$ 8,259,306	\$ 9,199,584
Special Assessment Bonds	0	260,000	0	0	0	260,000
OPWC Loans	55,000	25,000	618,229	412,406	673,229	437,406
Notes Payable	0	0	3,000,000	11,186,677	3,000,000	11,186,677
Revenue Bonds	0	0	14,501,083	418,800	14,501,083	418,800
OWDA Loans	0	0	22,675,960	23,068,805	22,675,960	23,068,805
Totals	<u>\$ 8,314,306</u>	<u>\$ 9,484,584</u>	<u>\$ 40,795,272</u>	<u>\$ 35,086,688</u>	<u>\$ 49,109,578</u>	<u>\$ 44,571,272</u>

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

Economic Factors

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2004, the County received 2.52 mills of inside millage. 1.967 mills were allocated to the general fund; 0.543 mill was allocated to the debt service fund; and 0.01 mill was allocated to the permanent improvement fund. The revenue structure of the general fund is balanced so that the operations of the County are not overly dependent on any specific revenue source. This diversified revenue stream has provided an equitable means of generating revenue necessary for the operations of the offices administered by elected officials.

The average unemployment rate for the county during 2004 was 7.3 percent, which decreased from 7.6 percent a year ago. The State average was 6.1 percent and the Federal rate was 5.5 percent (*not seasonally adjusted*). Although unemployment in Ashtabula remains higher than the state and national averages, this 0.3 percent decrease along with stronger sales tax revenues are an encouraging sign that the economy is rebounding.

The County's portion of State based revenue may also be affected by the economic conditions. Specifically, the State legislature has frozen the amounts allocated to local governments for the local government fund and the local government revenue assistance fund for 2003 - 2006 and has reduced other state reimbursements to local governments.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
(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 Sandra O'Brien, Ashtabula County Auditor, 25 W Jefferson St, Jefferson, Ohio 44047 or by email at auditor@ashtabulacountyauditor.org.

Ashtabula County, Ohio
Statement of Net Assets
December 31, 2004

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Ash/Craft Industries	Ashtabula County Airport
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 18,935,011	\$ 3,382,682	\$ 22,317,693	\$ 314,688	\$ 281,169
Cash and Cash Equivalents:					
Restricted Cash	0	0	0	5,247	0
In Segregated Accounts	3,419,811	1,868,178	5,287,989	0	0
With Fiscal Agents	0	559,246	559,246	0	0
Deposits	0	0	0	1,000	0
Receivables:					
Taxes	16,321,971	0	16,321,971	0	0
Accounts	293,923	685,034	978,957	37,241	3,638
Lease	0	0	0	0	102,275
Special Assessments	247,725	773,533	1,021,258	0	0
Accrued Interest	51,959	0	51,959	0	0
Due from Component Unit	90,000	0	90,000	0	0
Due from Other Governments	5,825,208	83,470	5,908,678	0	380,978
Internal Balances	4,000,000	(4,000,000)	0	0	0
Materials and Supplies Inventory	109,325	0	109,325	0	18,805
Loans Receivable	2,385,625	0	2,385,625	0	0
Prepaid Items	140,803	0	140,803	8,294	0
Deferred Charges	0	566,105	566,105	0	0
Nondepreciable Capital Assets	104,056,366	333,434	104,389,800	0	1,072,773
Depreciable Capital Assets (Net)	29,373,949	49,573,192	78,947,141	47,149	265,626
<i>Total Assets</i>	<u>185,251,676</u>	<u>53,824,874</u>	<u>239,076,550</u>	<u>413,619</u>	<u>2,125,264</u>
Liabilities					
Accounts Payable	1,564,086	93,000	1,657,086	4,149	28,706
Contracts Payable	0	624,003	624,003	0	257,202
Accrued Wages and Benefits	636,181	10,798	646,979	4,459	1,078
Intergovernmental Payable	1,419,269	23,385	1,442,654	2,753	9,409
Accrued Interest Payable	178,779	146,416	325,195	0	0
Due to Primary Government	0	0	0	0	90,000
Deferred Revenue	14,022,000	0	14,022,000	0	278,777
Loans Payable	555,154	0	555,154	0	0
Long Term Liabilities:					
Due Within One Year	1,291,426	487,863	1,779,289	0	2,514
Due Within More Than One Year	9,982,789	40,362,256	50,345,045	0	2,985
<i>Total Liabilities</i>	<u>29,649,684</u>	<u>41,747,721</u>	<u>71,397,405</u>	<u>11,361</u>	<u>670,671</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	124,829,827	9,002,437	133,832,264	0	1,248,399
Restricted for:					
Capital Projects	815,004	0	815,004	0	0
Debt Service	349,341	0	349,341	0	0
Roads and Bridges	5,026,322	0	5,026,322	0	0
Health and Human Services	13,416,731	0	13,416,731	0	0
Grant Programs	843,393	0	843,393	0	0
Other Purposes	6,526,397	0	6,526,397	0	0
Unrestricted	3,794,977	3,074,716	6,869,693	402,258	206,194
<i>Total Net Assets</i>	<u>\$ 155,601,992</u>	<u>\$ 12,077,153</u>	<u>\$ 167,679,145</u>	<u>\$ 402,258</u>	<u>\$ 1,454,593</u>

See accompanying notes to the basic financial statements.

Ashtabula County, Ohio
Statement of Activities
For the Fiscal Year Ended December 31, 2004

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
Current:				
General Government:				
Legislative and Executive	\$ 8,319,211	\$ 4,358,721	\$ 577,553	\$ 3,454
Judicial	3,676,855	1,177,767	0	0
Public Safety	8,605,110	1,794,429	891,567	0
Public Works	6,267,051	3,787,245	1,565,586	176,670
Health	21,159,833	656,421	14,550,296	0
Human Services	33,191,439	3,090,312	23,714,827	0
Conservation and Recreation	378,151	0	0	0
Other	3,385,973	0	0	0
Debt service:				
Interest and Fiscal Charges	623,373	0	0	0
<i>Total Governmental Activities</i>	<u>85,606,996</u>	<u>14,864,895</u>	<u>41,299,829</u>	<u>180,124</u>
Business-Type Activities				
Sewer District	2,240,781	1,693,353	0	0
Water District	3,159,696	2,696,221	0	267,911
Geneva Park Lodge	5,289,683	2,989,778	0	868,807
<i>Total Business-Type Activities</i>	<u>10,690,160</u>	<u>7,379,352</u>	<u>0</u>	<u>1,136,718</u>
<i>Total - Primary Government</i>	<u>\$ 96,297,156</u>	<u>\$ 22,244,247</u>	<u>\$ 41,299,829</u>	<u>\$ 1,316,842</u>
Component Units				
Ash/Craft Industries	\$ 627,757	\$ 440,595	\$ 178,321	\$ 0
Airport	316,112	291,297	15,000	679,117
Totals - Component Units	<u>\$ 943,869</u>	<u>\$ 731,892</u>	<u>\$ 193,321</u>	<u>\$ 679,117</u>
General Revenues				
Property Taxes Levied for:				
General Purposes				
Debt Service				
Sales Taxes Levied for:				
General Purposes				
Grants and Entitlements not Restricted to Specific Programs				
Investment Earnings				
Miscellaneous				
Total General Revenues				
Net Transfers				
Change in Net Assets				
Net Assets Beginning of Year, Restated (See Note 3)				
Net Assets End of Year				

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Ash/Craft Industries	Ashtabula County Airport
\$ (3,379,484)	\$ 0	\$ (3,379,484)	\$ 0	\$ 0
(2,499,088)	0	(2,499,088)	0	0
(5,919,113)	0	(5,919,113)	0	0
(737,550)	0	(737,550)	0	0
(5,953,116)	0	(5,953,116)	0	0
(6,386,300)	0	(6,386,300)	0	0
(378,151)	0	(378,151)	0	0
(3,385,973)	0	(3,385,973)	0	0
(623,373)	0	(623,373)	0	0
(29,262,148)	0	(29,262,148)	0	0
0	(547,428)	(547,428)		
0	(195,564)	(195,564)		
0	(1,431,098)	(1,431,098)		
0	(2,174,090)	(2,174,090)		
(29,262,148)	(2,174,090)	(31,436,238)		
0	0	0	(8,841)	0
0	0	0	0	669,302
0	0	0	(8,841)	669,302
14,682,565	0	14,682,565	0	0
842,264	0	842,264	0	0
8,428,480	0	8,428,480	0	0
2,870,928	0	2,870,928	0	0
754,680	19,343	774,023	3,237	519
335,094	163,290	498,384	4,201	2,885
27,914,011	182,633	28,096,644	7,438	3,404
(62,852)	62,852	0	0	0
(1,410,989)	(1,928,605)	(3,339,594)	(1,403)	672,706
157,012,981	14,005,758	171,018,739	403,661	781,887
\$ 155,601,992	\$ 12,077,153	\$ 167,679,145	\$ 402,258	\$ 1,454,593

Ashtabula County, Ohio
Balance Sheet
Governmental Funds
December 31, 2004

	General	Motor Vehicle and Gas Tax	Public Assistance	Board of MRDD	Nursing Home
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 1,125,087	\$ 2,123,683	\$ 6,792,796	\$ 505,673
Cash and Cash Equivalents:					
In Segregated Accounts	4,941	0	0	1,256,882	0
Receivables:					
Taxes	4,420,638	0	1,388,187	6,829,070	0
Accounts	26,715	3,040	107,599	4,012	5,276
Special Assessments	0	0	0	0	0
Accrued Interest	46,211	0	0	0	0
Due from Component Unit	90,000	0	0	0	0
Due from Other Governments	992,751	3,850,320	0	648,784	0
Materials and Supplies Inventory	40,336	37,448	0	0	30,263
Loans Receivable	0	0	0	0	0
Interfund Receivable	2,353,128	403,208	0	0	0
Prepaid Items	134,964	2,145	0	0	0
<i>Total Assets</i>	<u>\$ 8,109,684</u>	<u>\$ 5,421,248</u>	<u>\$ 3,619,469</u>	<u>\$ 15,531,544</u>	<u>\$ 541,212</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 158,961	\$ 84,761	\$ 337,446	\$ 54,088	\$ 103,365
Accrued Wages and Benefits	198,359	37,600	78,508	100,233	116,220
Intergovernmental Payable	446,238	85,589	183,030	228,846	225,528
Deferred Revenue	4,548,156	3,278,174	1,388,187	6,932,945	0
Loans Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>5,351,714</u>	<u>3,486,124</u>	<u>1,987,171</u>	<u>7,316,112</u>	<u>445,113</u>
Fund Balances					
Fund Balance:					
Reserved for Encumbrances	439,030	294,631	810,661	178,338	451,609
Reserved for Inventory	40,336	37,448	0	0	30,263
Reserved for Component Unit Loan	90,000	0	0	0	0
Reserved for Loans	0	0	0	0	0
Undesignated, Unreserved Reported in:					
General Fund	2,188,604	0	0	0	0
Special Revenue Funds	0	1,603,045	821,637	8,037,094	(385,773)
Debt Service Fund	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
<i>Total Fund Balances</i>	<u>2,757,970</u>	<u>1,935,124</u>	<u>1,632,298</u>	<u>8,215,432</u>	<u>96,099</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 8,109,684</u>	<u>\$ 5,421,248</u>	<u>\$ 3,619,469</u>	<u>\$ 15,531,544</u>	<u>\$ 541,212</u>

See accompanying notes to the basic financial statements.

Ashtabula County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities*
 December 31, 2004

Other Governmental Funds	Total Governmental Funds
\$ 8,387,772	\$ 18,935,011
2,157,988	3,419,811
3,684,076	16,321,971
147,281	293,923
247,725	247,725
5,748	51,959
0	90,000
333,353	5,825,208
1,278	109,325
2,385,625	2,385,625
1,243,664	4,000,000
3,694	140,803
<u>\$ 18,598,204</u>	<u>\$ 51,821,361</u>
\$ 825,465	\$ 1,564,086
105,261	636,181
250,038	1,419,269
4,317,059	20,464,521
555,154	555,154
<u>6,052,977</u>	<u>24,639,211</u>
1,404,335	3,578,604
1,278	109,325
0	90,000
2,385,625	2,385,625
0	2,188,604
7,866,533	17,942,536
427,861	427,861
459,595	459,595
<u>12,545,227</u>	<u>27,182,150</u>
<u>\$ 18,598,204</u>	<u>\$ 51,821,361</u>

Total Governmental Fund Balances	\$ 27,182,150
<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	133,430,315
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Grants	4,487,579
Special Assessments	247,725
Charges for Services	92,198
Permissive Sales Taxes	698,295
Delinquent Property Taxes	<u>916,724</u>
Total	6,442,521
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(178,779)
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	(2,673,727)
Bonds	(8,314,306)
Capital Leases	<u>(286,182)</u>
Total	<u>(11,274,215)</u>
Net Assets of Governmental Activities	<u>\$ 155,601,992</u>

See accompanying notes to the basic financial statements.

Ashtabula County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended December 31, 2004

	General	Motor Vehicle and Gas Tax	Public Assistance	Board of MRDD	Nursing Home
Revenues					
Property and Other Local Taxes	\$ 3,736,745	\$ 0	\$ 1,348,267	\$ 6,646,961	\$ 0
Permissive Sales Taxes	8,459,659	0	0	0	0
Charges for Services	4,203,136	11,917	207,086	115,363	2,080,371
Licenses and Permits	38,532	0	0	0	0
Fines and Forfeitures	583,393	67,955	0	0	0
Intergovernmental	1,814,181	8,364,711	10,260,549	8,039,833	8,469,466
Special Assessments	0	0	0	0	0
Interest	545,942	23,513	0	15,190	31
Other	49,339	0	135,910	0	0
<i>Total Revenues</i>	<u>19,430,927</u>	<u>8,468,096</u>	<u>11,951,812</u>	<u>14,817,347</u>	<u>10,549,868</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	5,814,634	0	0	0	0
Judicial	3,445,923	0	0	0	0
Public Safety	6,669,457	0	0	0	0
Public Works	147,726	8,318,786	0	0	0
Health	175,267	0	0	12,444,232	0
Human Services	534,509	0	14,427,224	0	9,911,816
Conservation and Recreation	378,151	0	0	0	0
Other	3,385,973	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt service:					
Principal Retirement	164,612	96,491	0	0	394
Interest and Fiscal Charges	9,876	2,717	0	0	4
<i>Total Expenditures</i>	<u>20,726,128</u>	<u>8,417,994</u>	<u>14,427,224</u>	<u>12,444,232</u>	<u>9,912,214</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,295,201)</u>	<u>50,102</u>	<u>(2,475,412)</u>	<u>2,373,115</u>	<u>637,654</u>
Other Financing Sources (Uses)					
Inception of Capital Lease	206,788	102,000	0	0	0
Proceeds of Loans	0	50,000	0	0	0
Other Financing Sources	92,786	0	0	0	0
Other Financing Uses	0	0	0	0	0
Transfers In	15,000	0	500,000	0	75,791
Transfers Out	(1,262,391)	(41,100)	0	0	(218,079)
<i>Total Financing Sources (Uses)</i>	<u>(947,817)</u>	<u>110,900</u>	<u>500,000</u>	<u>0</u>	<u>(142,288)</u>
<i>Net Change in Fund Balance</i>	<u>(2,243,018)</u>	<u>161,002</u>	<u>(1,975,412)</u>	<u>2,373,115</u>	<u>495,366</u>
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	<u>4,996,812</u>	<u>1,805,947</u>	<u>3,607,710</u>	<u>5,842,317</u>	<u>(400,845)</u>
<i>Increase (Decrease) In Reserve for Inventory</i>	<u>4,176</u>	<u>(31,825)</u>	<u>0</u>	<u>0</u>	<u>1,578</u>
<i>Fund Balance End of Year</i>	<u>\$ 2,757,970</u>	<u>\$ 1,935,124</u>	<u>\$ 1,632,298</u>	<u>\$ 8,215,432</u>	<u>\$ 96,099</u>

See accompanying notes to the basic financial statements.

Ashtabula County, Ohio
*Reconciliation of the Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2004*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	\$ (1,603,511)
		<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
		Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.	
		Capital Asset Additions	\$ 3,230,241
		Current Year Depreciation	(1,082,107)
		Total	2,148,134
		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.	
			(113,410)
		Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	
		Grants	(2,788,616)
		Special Assessments	(258,182)
		Charges for Services	15,635
		Permissive Sales Taxes	(31,179)
		Delinquent Property Taxes	195,769
		Total	(2,866,573)
		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	129,764
		Bonds	1,220,278
		Capital Leases	241,497
		Change in Inventory	(29,601)
		Total	1,561,938
		In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	
			(178,779)
		Other financing sources are recorded as revenues in the funds, however, on the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net assets.	
		Loans Issued	(50,000)
		Inception of Capital Leases	(308,788)
		Total	(358,788)
		Change in Net Assets of Governmental Activities	<u>\$ (1,410,989)</u>
		See accompanying notes to the basic financial statements.	

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 General Fund
 For the Fiscal Year Ended December 31, 2004*

	<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	\$ 3,373,000	\$ 3,373,000	\$ 3,736,887	\$ 363,887
Permissive Sales Taxes	7,500,000	7,500,000	8,359,502	859,502
Charges for Services	3,543,248	3,571,728	3,862,925	291,197
Licenses and Permits	34,500	0	38,532	38,532
Fines and Forfeitures	454,814	462,840	591,285	128,445
Intergovernmental	3,369,000	2,337,698	2,393,679	55,981
Interest	361,552	363,328	518,138	154,810
Other	233,865	218,865	49,451	(169,414)
<i>Total Revenues</i>	<u>18,869,979</u>	<u>17,827,459</u>	<u>19,550,399</u>	<u>1,722,940</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,091,647	5,697,471	5,585,039	112,432
Judicial	3,087,218	3,584,263	3,545,035	39,228
Public Safety	6,149,824	6,914,882	6,891,876	23,006
Public Works	145,248	178,438	151,447	26,991
Health	108,227	185,648	183,641	2,007
Human Services	521,868	605,203	580,802	24,401
Conservation and Recreation	308,896	379,271	472,151	(92,880)
Other	448,673	6,249,094	3,446,290	2,802,804
Debt Service				
Principal Retirement	0	164,612	164,612	0
Interest and Fiscal Charges	0	9,876	9,876	0
<i>Total Expenditures</i>	<u>15,861,601</u>	<u>23,968,758</u>	<u>21,030,769</u>	<u>2,937,989</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,008,378</u>	<u>(6,141,299)</u>	<u>(1,480,370)</u>	<u>4,660,929</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	0	206,788	206,788	0
Other Financing Sources	0	15,000	92,786	77,786
Advances In	0	100,000	518,209	418,209
Operating Transfers In	43	43	15,000	14,957
Transfers Out	(371,200)	(1,286,012)	(1,286,012)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(371,157)</u>	<u>(964,181)</u>	<u>(453,229)</u>	<u>510,952</u>
<i>Net Change in Fund Balance</i>	2,637,221	(7,105,480)	(1,933,599)	5,171,881
<i>Fund Balance Beginning of Year</i>	3,192,290	3,192,290	3,192,290	0
Prior Year Encumbrances Appropriated	589,489	589,489	589,489	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 6,419,000</u>	<u>\$ (3,323,701)</u>	<u>\$ 1,848,180</u>	<u>\$ 5,171,881</u>

See accompanying notes to the basic financial statements.

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 Motor Vehicle and Gas Tax Fund
 For the Fiscal Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 7,500	\$ 7,500	\$ 11,917	\$ 4,417
Fines and Forfeitures	75,000	76,608	69,053	(7,555)
Intergovernmental	5,845,000	8,011,156	8,152,290	141,134
Interest	25,000	27,170	23,513	(3,657)
<i>Total Revenues</i>	<u>5,952,500</u>	<u>8,122,434</u>	<u>8,256,773</u>	<u>134,339</u>
Expenditures				
Current:				
Public Works	6,410,689	9,055,338	8,692,358	362,980
Debt Service				
Principal Retirement	0	96,491	96,491	0
Interest and Fiscal Charges	0	2,717	2,717	0
<i>Total Expenditures</i>	<u>6,410,689</u>	<u>9,154,546</u>	<u>8,791,566</u>	<u>362,980</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(458,189)</u>	<u>(1,032,112)</u>	<u>(534,793)</u>	<u>497,319</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	0	102,000	102,000	0
Proceeds of Notes	0	50,000	50,000	0
Transfers Out	(45,000)	(45,000)	(41,100)	3,900
<i>Total Other Financing Sources (Uses)</i>	<u>(45,000)</u>	<u>107,000</u>	<u>110,900</u>	<u>3,900</u>
<i>Net Change in Fund Balance</i>	(503,189)	(925,112)	(423,893)	501,219
<i>Fund Balance Beginning of Year</i>	1,411,575	1,411,575	1,411,575	0
Prior Year Encumbrances Appropriated	239,753	239,753	239,753	0
<i>Fund Balance End of Year</i>	<u>\$ 1,148,139</u>	<u>\$ 726,216</u>	<u>\$ 1,227,435</u>	<u>\$ 501,219</u>

See accompanying notes to the basic financial statements.

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 Public Assistance Fund
 For the Fiscal Year Ended December 31, 2004*

	<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	\$ 1,291,132	\$ 1,291,132	\$ 1,348,267	\$ 57,135
Charges for Services	228,051	228,051	107,119	(120,932)
Intergovernmental	16,381,474	16,381,722	11,350,974	(5,030,748)
Other	114,362	114,362	133,208	18,846
<i>Total Revenues</i>	<u>18,015,019</u>	<u>18,015,267</u>	<u>12,939,568</u>	<u>(5,075,699)</u>
Expenditures				
Current:				
Human Services	<u>18,414,829</u>	<u>19,864,678</u>	<u>15,884,437</u>	<u>3,980,241</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(399,810)</u>	<u>(1,849,411)</u>	<u>(2,944,869)</u>	<u>(1,095,458)</u>
Other Financing Sources (Uses)				
Operating Transfers In	400,000	400,000	500,000	100,000
Transfers Out	(38,550)	(100)	0	100
<i>Total Other Financing Sources (Uses)</i>	<u>361,450</u>	<u>399,900</u>	<u>500,000</u>	<u>100,100</u>
<i>Net Change in Fund Balance</i>	(38,360)	(1,449,511)	(2,444,869)	(995,358)
<i>Fund Balance Beginning of Year</i>	1,555,799	1,555,799	1,555,799	0
Prior Year Encumbrances Appropriated	<u>1,864,646</u>	<u>1,864,646</u>	<u>1,864,646</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,382,085</u>	<u>\$ 1,970,934</u>	<u>\$ 975,576</u>	<u>\$ (995,358)</u>

See accompanying notes to the basic financial statements.

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 Board of MRDD Fund
 For the Fiscal Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property and Other Local Taxes	\$ 6,781,000	\$ 6,781,000	\$ 6,646,961	\$ (134,039)
Charges for Services	100,000	100,000	117,435	17,435
Intergovernmental	3,432,000	3,432,000	3,765,046	333,046
<i>Total Revenues</i>	<u>10,313,000</u>	<u>10,313,000</u>	<u>10,529,442</u>	<u>216,442</u>
Expenditures				
Current:				
Health	10,159,000	10,215,474	9,372,913	842,561
<i>Net Change in Fund Balance</i>	154,000	97,526	1,156,529	1,059,003
<i>Fund Balance Beginning of Year</i>	5,173,955	5,173,955	5,173,955	0
Prior Year Encumbrances Appropriated	229,885	229,885	229,885	0
<i>Fund Balance End of Year</i>	<u>\$ 5,557,840</u>	<u>\$ 5,501,366</u>	<u>\$ 6,560,369</u>	<u>\$ 1,059,003</u>

See accompanying notes to the basic financial statements.

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 Nursing Home Fund
 For the Fiscal Year Ended December 31, 2004*

	<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	\$ 966,880	\$ 966,880	\$ 2,075,095	\$ 1,108,215
Intergovernmental	10,291,634	10,291,634	8,469,673	(1,821,961)
Interest	0	0	31	31
<i>Total Revenues</i>	<u>11,258,514</u>	<u>11,258,514</u>	<u>10,544,799</u>	<u>(713,715)</u>
Expenditures				
Current:				
Human Services	11,122,804	11,485,268	10,841,716	643,552
Debt Service				
Principal Retirement	0	394	394	0
Interest and Fiscal Charges	0	4	4	0
<i>Total Expenditures</i>	<u>11,122,804</u>	<u>11,485,666</u>	<u>10,842,114</u>	<u>643,552</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>135,710</u>	<u>(227,152)</u>	<u>(297,315)</u>	<u>(70,163)</u>
Other Financing Sources (Uses)				
Operating Transfers In	0	0	75,791	75,791
Transfers Out	(226,717)	(226,717)	(218,079)	8,638
<i>Total Other Financing Sources (Uses)</i>	<u>(226,717)</u>	<u>(226,717)</u>	<u>(142,288)</u>	<u>84,429</u>
<i>Net Change in Fund Balance</i>	(91,007)	(453,869)	(439,603)	14,266
<i>Fund Balance (Deficit) Beginning of Year</i>	(168,149)	(168,149)	(168,149)	0
Prior Year Encumbrances Appropriated	558,452	558,452	558,452	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 299,296</u>	<u>\$ (63,566)</u>	<u>\$ (49,300)</u>	<u>\$ 14,266</u>

See accompanying notes to the basic financial statements.

Ashtabula County, Ohio
Statement of Net Assets
Proprietary Funds
December 31, 2004

	Business-Type Activities			Total
	Sewer District	Water District	Geneva State Lodge	
Assets				
<i>Current Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$ 2,053,530	\$ 1,329,152	\$ 0	\$ 3,382,682
Cash and Cash Equivalents:				
In Segregated Accounts	0	1,207,929	660,249	1,868,178
With Fiscal Agents	0	0	559,246	559,246
Receivables:				
Accounts	321,736	363,298	0	685,034
Special Assessments	524,288	249,245	0	773,533
Due from Other Governments	0	10,958	72,512	83,470
Deferred Charges	0	0	566,105	566,105
<i>Total Current Assets</i>	<u>2,899,554</u>	<u>3,160,582</u>	<u>1,858,112</u>	<u>7,918,248</u>
<i>Noncurrent Assets</i>				
Nondepreciable Capital Assets	75,883	257,551	0	333,434
Depreciable Capital Assets (Net)	11,499,416	19,660,737	18,413,039	49,573,192
<i>Total Noncurrent Assets</i>	<u>11,575,299</u>	<u>19,918,288</u>	<u>18,413,039</u>	<u>49,906,626</u>
<i>Total Assets</i>	<u>14,474,853</u>	<u>23,078,870</u>	<u>20,271,151</u>	<u>57,824,874</u>
Liabilities				
<i>Current Liabilities</i>				
Accounts Payable	31,994	59,007	1,999	93,000
Contracts Payable	0	142,887	481,116	624,003
Accrued Wages and Benefits	8,163	2,635	0	10,798
Intergovernmental Payable	17,570	5,815	0	23,385
Accrued Interest Payable	1,708	0	144,708	146,416
Interfund Payable	0	0	4,000,000	4,000,000
Compensated Absences Payable	1,403	942	0	2,345
OWDA Loans Payable	196,139	244,573	0	440,712
OPWC Loans Payable	15,835	19,771	0	35,606
Revenue Bonds Payable	9,200	0	0	9,200
<i>Total Current Liabilities</i>	<u>282,012</u>	<u>475,630</u>	<u>4,627,823</u>	<u>5,385,465</u>
<i>Long-Term Liabilities</i>				
Compensated Absences Payable - net of current portion	47,216	5,286	0	52,502
Notes Payable - net of current portion	0	0	3,000,000	3,000,000
OWDA Loans Payable - net of current portion	3,422,906	18,812,342	0	22,235,248
OPWC Loans Payable - net of current portion	253,364	329,259	0	582,623
Revenue Bonds Payable - net of current portion	400,800	0	14,091,083	14,491,883
<i>Total Long-Term Liabilities</i>	<u>4,124,286</u>	<u>19,146,887</u>	<u>17,091,083</u>	<u>40,362,256</u>
<i>Total Liabilities</i>	<u>4,406,298</u>	<u>19,622,517</u>	<u>21,718,906</u>	<u>45,747,721</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	7,277,055	512,343	1,213,039	9,002,437
Unrestricted	2,791,500	2,944,010	(2,660,794)	3,074,716
<i>Total Net Assets</i>	<u>\$ 10,068,555</u>	<u>\$ 3,456,353</u>	<u>\$ (1,447,755)</u>	<u>\$ 12,077,153</u>

See accompanying notes to the basic financial statements.

Ashtabula County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Fiscal Year Ended December 31, 2004

	Business-Type Activities			Total
	Sewer District	Water District	Geneva State Lodge	
Operating Revenues				
Charges for Services	\$ 1,693,353	\$ 2,696,221	\$ 2,989,778	\$ 7,379,352
Other	0	0	163,290	163,290
<i>Total Operating Revenues</i>	<u>1,693,353</u>	<u>2,696,221</u>	<u>3,153,068</u>	<u>7,542,642</u>
Operating Expenses				
Personal Services	515,916	158,941	1,599,266	2,274,123
Contractual Services	596,313	1,670,697	1,685,398	3,952,408
Materials and Supplies	20,382	26,375	487,001	533,758
Depreciation	940,827	734,616	569,532	2,244,975
Other	0	0	18,852	18,852
<i>Total Operating Expenses</i>	<u>2,073,438</u>	<u>2,590,629</u>	<u>4,360,049</u>	<u>9,024,116</u>
Operating Loss	<u>(380,085)</u>	<u>105,592</u>	<u>(1,206,981)</u>	<u>(1,481,474)</u>
Non-Operating Revenues (Expenses)				
Operating Grants	0	267,911	867,512	1,135,423
Contributions and Donations	0	0	1,295	1,295
Interest Income	17,626	0	1,717	19,343
Interest and Fiscal Charges	<u>(167,343)</u>	<u>(569,067)</u>	<u>(929,634)</u>	<u>(1,666,044)</u>
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(149,717)</u>	<u>(301,156)</u>	<u>(59,110)</u>	<u>(509,983)</u>
<i>Income (Loss) Before Operating Transfers</i>	<u>(529,802)</u>	<u>(195,564)</u>	<u>(1,266,091)</u>	<u>(1,991,457)</u>
Transfers In	19,383	0	45,655	65,038
Transfers Out	<u>(2,186)</u>	<u>0</u>	<u>0</u>	<u>(2,186)</u>
<i>Change in Net Assets</i>	<u>(512,605)</u>	<u>(195,564)</u>	<u>(1,220,436)</u>	<u>(1,928,605)</u>
<i>Net Assets Beginning of Year, Restated (See Note 3)</i>	<u>10,581,160</u>	<u>3,651,917</u>	<u>(227,319)</u>	<u>14,005,758</u>
<i>Net Assets (Deficit) End of Year</i>	<u>\$ 10,068,555</u>	<u>\$ 3,456,353</u>	<u>\$ (1,447,755)</u>	<u>\$ 12,077,153</u>

See accompanying notes to the basic financial statements.

Ashtabula County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended December 31, 2004

	Business-Type Activities			Total
	Sewer District	Water District	Geneva State Lodge	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities				
Cash Received from Customers	\$ 1,730,980	\$ 2,617,292	\$ 2,989,778	\$ 7,338,050
Other Cash Receipts	0	0	163,290	163,290
Cash Paid for Goods and Services	(593,689)	(1,752,962)	(2,407,117)	(4,753,768)
Cash Paid to Employees	(521,297)	(151,113)	(1,599,266)	(2,271,676)
Other Cash Payments	0	0	(18,852)	(18,852)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>615,994</u>	<u>713,217</u>	<u>(872,167)</u>	<u>457,044</u>
Cash Flows From Non-Capital Financing Activities				
Operating Grants	0	646,687	235,000	881,687
Contributions and Donations	0	0	1,295	1,295
Advances In	0	0	4,000,000	4,000,000
Advances Out	0	0	(518,209)	(518,209)
Transfers In	6,461	0	0	6,461
<i>Net Cash Provided By (Used For) Non-Capital Activities</i>	<u>6,461</u>	<u>646,687</u>	<u>3,718,086</u>	<u>4,371,234</u>
Cash Flows From Capital and Related Financing Activities				
Proceeds from Notes	52,166	286,274	6,873,323	7,211,763
Proceeds from Bonds	0	0	14,200,000	14,200,000
Discount on Bond Issuance	0	0	(111,733)	(111,733)
Capital Grants	0	0	560,000	560,000
Payment for Capital Acquisitions	(145,821)	(1,091,229)	(6,750,914)	(7,987,964)
Principal Paid on Debt	(264,316)	(269,946)	(15,060,000)	(15,594,262)
Interest Paid on Debt	(165,635)	(569,067)	(765,454)	(1,500,156)
Debt Issuance Costs Paid	0	0	(582,761)	(582,761)
<i>Net Cash Used For Capital and Related Financing Activities</i>	<u>(523,606)</u>	<u>(1,643,968)</u>	<u>(1,637,539)</u>	<u>(3,805,113)</u>
Cash Flows From Investing Activities				
Interest on Investments	17,626	0	1,717	19,343
<i>Net Cash Provided By (Used For) Investing Activities</i>	<u>17,626</u>	<u>0</u>	<u>1,717</u>	<u>19,343</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	116,475	(284,064)	1,210,097	1,042,508
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>1,937,055</u>	<u>2,821,145</u>	<u>9,398</u>	<u>4,767,598</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u>\$ 2,053,530</u>	<u>\$ 2,537,081</u>	<u>\$ 1,219,495</u>	<u>\$ 5,810,106</u>

(Continued)

Ashtabula County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended December 31, 2004

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

Operating Income (Loss)	\$ (380,085)	\$ 105,592	\$ (1,206,981)	\$ (1,481,474)
Adjustments:				
Depreciation	940,827	734,616	569,532	2,244,975
(Increase) Decrease in Assets				
Accounts Receivable	(61,657)	(82,067)	0	(143,724)
Special Assessments Receivable	99,284	25,002	0	124,286
Increase (Decrease) in Liabilities				
Accounts Payable	23,006	(77,754)	(234,718)	(289,466)
Accrued Wages	(10,414)	(1,156)	0	(11,570)
Compensated Absences Payable	5,528	6,228	0	11,756
Intergovernmental Payable	(495)	2,756	0	2,261
<i>Total Adjustments</i>	<u>996,079</u>	<u>607,625</u>	<u>334,814</u>	<u>1,938,518</u>
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ 615,994</u>	<u>\$ 713,217</u>	<u>\$ (872,167)</u>	<u>\$ 457,044</u>

See accompanying notes to the basic financial statements.

Ashtabula County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2004

	Private Purpose Trusts	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$ 547,225	\$ 7,420,000
Cash and Cash Equivalents in Segregated Accounts	444,218	1,347,807
Receivables:		
Taxes	0	81,840,905
Accounts	0	4,341,054
Special Assessments	0	4,047,037
Due From Other Governments	0	6,073,267
<i>Total Assets</i>	<u>991,443</u>	<u>105,070,070</u>
Liabilities		
Accounts Payable	\$ 0	\$ 1,732
Due to Other Governments	0	96,881,074
Undistributed Monies	0	3,855,266
Deposits Held and Due to Others	0	4,331,998
<i>Total Liabilities</i>	<u>0</u>	<u>\$ 105,070,070</u>
Net Assets		
Restricted for Other Purposes	<u>\$ 991,443</u>	

See accompanying notes to the basic financial statements.

Ashtabula County, Ohio
Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
December 31, 2004

	Private Purpose Trusts
Additions	
Contributions	\$ 318,761
Interest	7,566
<i>Total Additions</i>	326,327
Deductions	
Other Operating Expenses	356,978
<i>Change in Net Assets</i>	(30,651)
<i>Net Assets Beginning of Year</i>	1,022,094
<i>Net Assets End of Year</i>	\$ 991,443

See accompanying notes to the basic financial statements.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

NOTE 1: DESCRIPTION OF ASHTABULA COUNTY AND REPORTING ENTITY

A. The County

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

B. Reporting Entity

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

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt, or the levying of taxes.

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

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

Ash/Craft Industries – Ash/Craft Industries (the Industry) is a legally separate, non-profit organization, (organized under Section 501 (C) (3) of the Internal Revenue Code) served by a self-appointing board of trustees. The Industry, under a contractual agreement with the Ashtabula County Board of Mental Retardation and Developmental Disabilities provides employment for mentally retarded and developmentally disabled citizens. The Ashtabula County Board of MRDD provides the Industry with expenses and personnel for operation of the Industry, including staff salaries and benefits and certain supplies and advertising. Based on the significant services and resources provided by the County to the Industry and the Industry’s sole purpose of providing assistance to the retarded and handicapped adults of Ashtabula County, the Industry is reflected as a component unit of Ashtabula County.

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

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

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

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

The County participates in the following shared risk pool, related organizations, and jointly governed organizations. These organizations are presented in Notes 11, 20 and 21 to the combined financial statements.

County Risk Sharing Authority, Inc. (CORSA)
Ashtabula County District Library
Ashtabula County Port Authority
Ashtabula County Convention Facilities Authority
Ashtabula County Metro Park
Northeast Ohio Community Alternative Program Facility
Children's Cluster Committee
Geauga, Ashtabula, and Portage Partnership Incorporated (GAPP)

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County of Ashtabula have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County has elected not to apply FASB pronouncements and Interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. The most significant of the County's accounting policies are described below.

A. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is also eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limitations. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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

B. Fund Accounting

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

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Enterprise Funds Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The 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 and water 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 Lodge Fund – The Geneva State Lodge fund accounts for the construction of the Geneva State Park Lodge and Conference Center, which was completed in 2004. This fund will also account for the operations of the Lodge.

Fiduciary Funds Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are private-purpose trust funds and agency funds. The private-purpose trust funds are for monies received in trust by: the board of mental retardation and developmental disabilities, County courts, County Commissioners and nursing home. The County's agency funds primarily account for property taxes, special assessments, and other "pass through" monies to be disbursed to local governments other than the County. The agency funds also account for insurance, unemployment compensation, and escheat assets.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include income taxes, property taxes, grants, entitlements, and donations. On an accrual basis, revenue from income taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. (See Note 8.) Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

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, 2004, but which were levied to finance fiscal year 2005 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

E. Pooled Cash and Cash Equivalents

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

During 2004, investments were limited to nonnegotiable certificates of deposit, repurchase agreements, Federal National Mortgage Association Notes, stock and STAROhio.

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2004.

Interest revenue credited to the general fund during 2004 amounted to \$545,942 which includes \$524,419 assigned from other County funds.

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

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

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2004, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

G. Materials and Supplies Inventory

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

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

H. Capital Assets

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2004

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the 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 infrastructure are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Infrastructure assets related to business-type activities pertain to the water and wastewater utility operations. Infrastructure assets related to governmental activities consist of County roads and bridges. Depreciation of capital assets is computed using the straight-line method over the following useful lives:

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

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

I. Interfund Balances

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

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

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Compensated Absences

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

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

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

K. Accrued Liabilities and Long-Term Obligations

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

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

L. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

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

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Fund Balance Reserves

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

N. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water and sewer services. Operating expenses are necessary costs incurred to provide the goods or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating.

O. Interfund Activity

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

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

P. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2004.

Q. Estimates

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. Budgetary Data

All funds, except the 503 corporation, the Geneva state lodge and agency funds are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is County Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by County Commissioners. The legal level of control has been established by County Commissioners at the object level within each department.

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

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

NOTE 3: RESTATEMENT OF NET ASSETS

In the prior year, the calculation for special assessments receivable and taxes receivable was incorrect. Special assessments receivable was overstated by \$273,555 in governmental activities and understated by \$713,041 in business-type activities. Taxes receivable was understated by \$729,474 in governmental activities. Also, in the prior year, the infrastructure category of capital assets was recorded at replacement cost instead of historical cost, therefore overstating governmental net assets by \$142,415,774. In the prior year, the Geneva state lodge fund had purchased capital assets that were not recorded on the financial statements as construction in progress, which resulted in net assets of business-type activities being understated by \$1,567,251. Also, in prior years, an advance from the general fund to the Geneva state lodge fund in the amount of \$518,209 for construction costs was record as a general fund expenditure rather than an advance, resulting in the understatement of the related interfund receivable, interfund payable and capital assets.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2004

NOTE 3: RESTATEMENT OF NET ASSETS (Continued)

	<u>General Fund</u>	
Previously Stated Fund Balance, 12/31/03	\$	4,478,603
Interfund Receivable		518,209
Restated Fund Balance, 1/1/04	\$	4,996,812
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Previously Stated Net Assets, 12/31/03	\$ 298,454,627	\$ 11,725,466
Special Assessments Receivable	(273,555)	713,041
Taxes Receivable	729,474	0
Interfund Receivable	518,209	0
Capital Assets	(142,415,774)	1,567,251
Restated Net Assets, 1/1/04	\$ 157,012,981	\$ 14,005,758

NOTE 4: BUDGETARY BASIS OF ACCOUNTING

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures for all funds (budget) rather than as a reservation of fund balance (GAAP).
4. Unrecorded cash, which consists of in-transit court cash and unrecorded interest, is not reported by the County on the operating statements (budget), but is reported on the GAAP basis operating statements.
5. Investments are reported at cost (budget) rather than at fair value (GAAP).
6. Advances In and Advances Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2004

NOTE 4: BUDGETARY BASIS OF ACCOUNTING (Continued)

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 & Gas Tax	Public Assistance	Board of MRDD	Nursing Home
GAAP Basis	\$ (2,243,018)	\$ 161,002	\$ (1,975,412)	\$ 2,373,115	\$ 495,366
Revenue Accruals	637,681	(211,323)	987,756	(4,287,905)	(5,069)
Expenditure Accruals	176,688	(72,712)	(309,106)	3,303,745	(374,926)
Encumbrances	(504,950)	(300,860)	(1,148,107)	(232,426)	(554,974)
Budget Basis	<u>\$ (1,933,599)</u>	<u>\$ (423,893)</u>	<u>\$ (2,444,869)</u>	<u>\$ 1,156,529</u>	<u>\$ (439,603)</u>

NOTE 5: ACCOUNTABILITY AND COMPLIANCE

A. Deficit Fund Balances

Fund balances at December 31, 2004, included the following individual fund deficits:

Nursing Home	\$ 385,773
Marriage License	258
Emergency Management Department of Justice	257,280
Permanent Improvement	80,572
Geneva State Lodge	1,447,755

These deficits were caused by the recognition of expenditures on the modified accrual basis of accounting which are substantially greater than expenditures recognized on the cash basis. The general fund is liable for any deficit and provides operating transfers when cash is required.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2004

NOTE 5: ACCOUNTABILITY AND COMPLIANCE (Continued)

B. Legal Compliance

Ohio Revised Code 5705.39 states in part that the total appropriation from each fund should not exceed the total estimated revenue. Appropriations exceeded estimated resources in the following funds:

Fund	Appropriations	Estimated Revenue	Excess
Nursing Home	\$ 11,712,383	\$11,258,514	\$453,869
Community Development (55)	43,111	33,948	9,163
Community Development (56)	10,950	10,129	821
Community Development (58)	469,000	379,000	90,000

Ohio Revised Code 5705.41(B), provides that no subdivision or taxing unit is to expend money unless it has been appropriated. During 2004, the County had expenditures in excess of appropriations at the object (legal) level of control.

Fund / Line Item	Appropriations	Expenditures	Excess Expenditures
General Fund:			
Board of Elections			
Personal Services	\$ 292,434	\$ 293,003	\$ (569)
County General Taxes			
Other	20,829	20,837	(8)
County Wide Audit			
Contractual Services	153,900	155,752	(1,852)
Ashtabula Municipal Court			
Personal Services	89,870	89,902	(32)
Attorney Fees Public Defender			
Contractual Services	837,655	839,697	(2,042)
Common Pleas Jury Commission			
Personal Services	21,989	22,458	(469)
Conservation and Recreation			
Agriculture Department			
Contractual Services	378,696	472,151	(93,455)

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

NOTE 6: DEPOSITS AND INVESTMENTS

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

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2% and be marked to market daily, and that the term of the agreement must not exceed 30 days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasury Asset Reserve (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

NOTE 6: DEPOSITS AND INVESTMENTS (Continued)

9. High grade commercial paper in an amount not to exceed 5% of the County's total average portfolio, and;
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed 10% of the County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions to the treasurer or, if the securities are not represented by a certificate, upon receipt of conformation of transfer from the custodian.

Cash on hand. At year-end, the County had \$14,549 in undeposited cash on hand of which \$14,549 is included on the balance sheet as part of "equity in pooled cash and cash equivalents," and \$-0- is included on the balance sheet as part of "cash and cash equivalents in segregated accounts."

Deposits. At year-end, the carrying amount of the County's deposits was \$8,295,257, and the bank balance was \$12,705,268. Of the bank balance:

1. \$1,200,000 was covered by federal depository insurance.
2. \$11,505,268 was uncollateralized and uninsured as defined by GASB. Although the securities were held by the pledging financial institutions trust department or agent in the County's name and all State statutory requirements for the investment of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Treasury Investment. The County Treasurer has purchased a treasury investment, authorized under Article VIII, Section 13 of the Constitution of the State of Ohio, and Chapter 165 of the Ohio Revised Code, between the County treasury and the Geneva state lodge fund to finance the costs of constructing, equipping, furnishing and otherwise improving the lodge. Under GAAP guidelines a treasury investment of one year or less is reported as an interfund receivable and payable. For more information see Note 19.

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2004

NOTE 6: DEPOSITS AND INVESTMENTS (Continued)

	Category 3	Carrying Value	Fair Value
Repurchase Agreements	\$ 25,984,871	\$ 25,984,871	\$ 25,984,871
U.S. Treasury Bills	99,913	99,913	99,913
Federal National Mortgage Association Notes	148,375	148,375	148,375
American Electric Stock	2,380	2,380	2,380
Key Bank Stock	126,074	126,074	126,074
Merrill Lynch & Co. Corporate Bond	50,040	50,040	50,040
Indiana Michigan Power Corporate Bond	51,280	51,280	51,280
Investment in State Treasurer's Investment Pool	<u>0</u>	<u>3,151,439</u>	<u>3,151,439</u>
	<u>\$ 26,462,933</u>	<u>\$ 29,614,372</u>	<u>\$ 29,614,372</u>

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

	Cash and Cash Equivalents	Investments
GASB Statement No. 9	\$ 37,924,178	\$ 0
Investments:		
U.S. Treasury Bills	(99,913)	99,913
Repurchase Agreements	(25,984,871)	25,984,871
Federal National Mortgage Association Notes	(148,375)	148,375
American Electric Stock	(2,380)	2,380
Key Bank Stock	(126,074)	126,074
STAROhio	(3,151,439)	3,151,439
Merrill Lynch & Co. Corporate Bond	(50,040)	50,040
Indiana Michigan Power Corporate Bond	(51,280)	51,280
Cash on Hand	<u>(14,549)</u>	<u>0</u>
GASB Statement No. 3	<u>\$ 8,295,257</u>	<u>\$ 29,614,372</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

NOTE 7: FOOD STAMPS

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

The County's Department of Human Services had on hand for distribution \$2,985 of federal food stamps at December 31, 2004. The County now computerizes their food stamp distribution. The balance on hand is a reserve maintained in case of a computer malfunction. The following schedule reflects the food stamp activity for the year ended December 31, 2004:

Balance at beginning of year	\$ 17,929
Amount received for distribution	0
Amount distributed to entitled recipients	(207)
Amount destroyed	<u>(14,737)</u>
Balance at end of year	<u>\$ 2,985</u>

NOTE 8: PROPERTY TAXES

Property taxes include amounts levied against all real and public property, and tangible personal property located in the County. Property tax revenue received during 2004 for real and public utility property taxes represents collections of the 2003 taxes. Property tax payments received during 2004 for tangible personal property (other than public utility property) are for 2004 taxes.

2004 real property taxes were levied after October 1, 2004, on the assessed value as of January 1, 2004, the lien date. Assessed values are established by the State law at 35% of appraised market value. All property is required to be revalued every six years. 2004 real property taxes are collected and intended to finance 2005.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35% of true value. 2004 public utility property taxes which became a lien December 31, 2003, are levied after October 1, 2004 and are collected in 2005 with real property taxes.

2004 tangible personal property taxes are levied after October 1, 2003 on the value as of December 31, 2003. Collections are made in 2004. Tangible personal property assessments are 25% of true value for capital assets and 24% of true value for inventory.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

NOTE 8: PROPERTY TAXES (Continued)

The full tax rate for all County operations for the year ended December 31, 2004 was \$11.03 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2004 property tax receipts were based are as follows:

Real property	\$ 1,413,432,860
Public utility personal property	116,845,370
Tangible personal property	<u>195,788,210</u>
Total assessed value	<u>\$ 1,726,066,440</u>

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

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Current property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2004 for which there is an enforceable legal claim. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, 2004, nor were they intended to finance 2004 operations. The receivable is therefore offset by a credit to deferred revenue. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

NOTE 9: PERMISSIVE SALES AND USE TAX

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

Proceeds of the tax are credited to the general fund. Amounts measurable at year end that are to be received within the available period are accrued as revenue. Sales and use tax revenue in 2004 amounted to \$8,459,659.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2004

NOTE 10: RECEIVABLES

Receivables at December 31, 2004 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, accrued interest and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectible in full, including accounts receivable which, if delinquent, may be certified and collected as a special assessment, subject to foreclosure for nonpayment, except for alimony and child support which are estimated to be approximately 67% uncollectible.

	Alimony/Support Agency Fund	Other Agency Funds	Total
Accounts Receivable	\$ 13,127,268	\$ 9,056	\$ 13,136,324
Estimated Uncollectible	(8,795,270)	0	(8,795,270)
Net Receivable	\$ 4,331,998	\$ 9,056	\$ 4,341,054

At December 31, 2004 the Ashtabula County Airport, a discretely presented component unit, owed \$90,000 to the General Fund. This amount is presented on the combined balance sheet as “due to primary government/due from component unit” and represents amounts the County loaned to the component unit.

NOTE 11: SHARED RISK POOL

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county’s control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties’ obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County’s payment for insurance to CORSA in 2004 was \$389,187.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

NOTE 12: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County contracted with the County Risk Sharing Authority (CORSA) for liability, property and crime insurance. The CORSA program has a \$2,500 deductible per claim. With the exception of workers' compensation, all insurance is held with CORSA. Coverage provided by CORSA is as follows:

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2004

NOTE 13: CAPITAL ASSETS

A summary of changes in capital assets during 2004 follows:

	Restated Beginning Balance 01/01/2004	Additions	Deletions	Ending Balance 12/31/2004
Governmental Activities				
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 824,743	\$ 82,898	\$ (21,824)	\$ 885,817
Infrastructure	100,636,285	2,534,264	0	103,170,549
Construction in Progress	0	0	0	0
<i>Total Capital Assets Not Being Depreciated</i>	<u>101,461,028</u>	<u>2,617,162</u>	<u>(21,824)</u>	<u>104,056,366</u>
<i>Capital Assets, Being Depreciated:</i>				
Buildings	28,480,402	48,000	0	28,528,402
Improvements Other Than Buildings	467,019	0	0	467,019
Equipment	4,441,188	217,222	(148,920)	4,509,490
Vehicles	5,477,420	358,355	(320,831)	5,514,944
<i>Total Capital Assets, Being Depreciated</i>	<u>38,866,029</u>	<u>623,577</u>	<u>(469,751)</u>	<u>39,019,855</u>
<i>Less Accumulated Depreciation:</i>				
Buildings	(4,350,722)	(438,124)	0	(4,788,846)
Improvements Other Than Buildings	(151,356)	(16,052)	0	(167,408)
Equipment	(2,181,767)	(231,470)	122,474	(2,290,763)
Vehicles	(2,247,621)	(404,773)	253,505	(2,398,889)
<i>Total Accumulated Depreciation</i>	<u>(8,931,466)</u>	<u>(1,090,419)</u>	<u>375,979</u>	<u>(9,645,906)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>29,934,563</u>	<u>(466,842)</u>	<u>(93,772)</u>	<u>29,373,949</u>
<i>Total Governmental Capital Assets, Net</i>	<u>\$ 131,395,591</u>	<u>\$ 2,150,320</u>	<u>\$ (115,596)</u>	<u>\$ 133,430,315</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2004

NOTE 13: CAPITAL ASSETS (Continued)

	Restated Beginning Balance <u>01/01/2004</u>	Additions	Deletions	Ending Balance <u>12/31/2004</u>
Business-Type Activities				
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 75,883	\$ 142,200	\$ 0	\$ 218,083
Construction in Progress	<u>13,530,932</u>	<u>6,995,987</u>	<u>(20,411,568)</u>	<u>115,351</u>
<i>Total Capital Assets Not Being Depreciated</i>	<u>13,606,815</u>	<u>7,138,187</u>	<u>(20,411,568)</u>	<u>333,434</u>
<i>Capital Assets, Being Depreciated:</i>				
Buildings	5,158,066	16,994,543	0	22,152,609
Water and Sewer System	41,408,533	1,428,997	(142,200)	42,695,330
Equipment	491,265	2,060,578	(10,000)	2,541,843
Vehicles	<u>188,411</u>	<u>21,834</u>	<u>(46,063)</u>	<u>164,182</u>
<i>Total Capital Assets, Being Depreciated</i>	<u>47,246,275</u>	<u>20,505,952</u>	<u>(198,263)</u>	<u>67,553,964</u>
<i>Less Accumulated Depreciation:</i>				
Buildings	(2,522,069)	(493,620)	0	(3,015,689)
Water and Sewer System	(12,799,939)	(1,507,064)	0	(14,307,003)
Equipment	(341,433)	(231,785)	10,000	(563,218)
Vehicles	<u>(126,233)</u>	<u>(12,506)</u>	<u>43,877</u>	<u>(94,862)</u>
<i>Total Accumulated Depreciation</i>	<u>(15,789,674)</u>	<u>(2,244,975)</u>	<u>53,877</u>	<u>(17,980,772)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>31,456,601</u>	<u>18,260,977</u>	<u>(144,386)</u>	<u>49,573,192</u>
<i>Total Business-Type Capital Assets, Net</i>	<u>\$ 45,063,416</u>	<u>\$ 25,399,164</u>	<u>\$(20,555,954)</u>	<u>\$ 49,906,626</u>

Depreciation expense was charged to governmental functions as follows:

General government:	
Legislative and Executive	\$ 258,090
Judicial	61,221
Public Safety	191,161
Public Works	202,064
Health	147,123
Human Services	<u>230,760</u>
	<u>\$ 1,090,419</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

NOTE 14: DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System (OPERS)

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 E. Town St., Columbus, OH 43215-4642 or by calling 614-222-6705.

For the year ended December 31, 2004, the members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5% of their annual covered salaries. Members participating in the traditional plan who were in law enforcement contributed 10.1% of their annual covered salary; members in public safety contributed 9%. The County's contribution rate for pension benefits for 2004 was 9.55%, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 12.7% of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2004, 2003 and 2002 were \$4,589,599, \$3,700,685 and \$2,632,206, respectively. The full amount has been contributed for 2003 and 2002. 92% has been contributed for 2004 with the remainder being reported as a liability in the respective funds.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

NOTE 14: DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

For the year ended December 31, 2004, plan members were required to contribute 10% of their annual covered salaries. The County was required to contribute 14%, 13% was the portion used to fund pension obligations. For year 2004, the portion used to fund pension obligations was 13%. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2004, 2003 and 2002 were \$121,915, \$120,749 and \$80,649, respectively. 92% has been contributed for year 2004, and 100% for the years 2003 and 2002. Neither the County nor any plan members made any contributions to the DC and Combined Plans for the year 2004.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

NOTE 15: POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (OPERS)

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in *GASB Statement No. 12*. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 2004 employer contribution rate was 13.55% of covered payroll (16.7% for public safety and law enforcement); 4.0% of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2003, include a return on investments of 8.00%, an annual increase in active employee total payroll of 4.00% compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50% and 6.30% based on additional annual pay increases. Health care premiums were assumed to increase between 1.00% and 6.00% annually for the next eight years and 4.00% annually after eight years.

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

The number of active contributing participants was 369,885. The County's actual contributions for 2004, which were used to fund postemployment benefits were \$1,350,309. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2003 (the latest information available) were \$10.5 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$26.9 billion and \$16.4 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

NOTE 15: POSTEMPLOYMENT BENEFITS (Continued)

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

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

STRS retirees who participate in the DB or Combined plans and their dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS Ohio funds is included in the employer contribution rate, currently 14% of covered payroll. For the year ended June 30, 2004, the STRS Ohio Board allocated employer contributions equal to 1% of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$8,708 for year 2004.

STRS Ohio pays health benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2004 was \$3.1 billion. For the year ended June 30, 2004, net health care costs paid by STRS Ohio were \$268,739,000, and there were 111,853 eligible benefit recipients.

NOTE 16: OTHER EMPLOYEE BENEFITS

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Compensatory time, up to 240 hours, must be taken within 180 days from date earned or is paid in cash to employees. Upon retirement or death, unused sick leave is paid for up to 25% of an employee's balance, not to exceed 240 hours. As of December 31, 2004, the liability for unpaid compensated absences was \$2,728,574 for the entire County.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2004

NOTE 17: LONG-TERM OBLIGATIONS

Debt Issue	Interst Rate	Original Issue Amount	Date of Maturity
Governmental Activities:			
Children Service Building Bond-1985	8.75%	\$ 1,070,000.0	12/1/2005
Welfare Administration Building Bonds-1985	8.75%	1,610,000	12/1/2005
4-H Building Bonds-2000	5.00%	126,000	12/1/2030
Human Services Building Bonds-1998	5.35%	500,000	3/1/2008
Various Purpose Bonds-1999	3.30%	6,135,000	12/1/2009
County Building Bonds-2001	4.90%	1,000,000	12/1/2041
Road Improvement Bond-2003	4.95%	225,000	8/1/2014
Nursing Improvement Bonds-2003	4.50%	3,500,000	5/1/2031
OPWC Loan-Windsor-Mechanisville Road-1995	0.00%	100,000	7/1/2005
OPWC Loan-Cork Cold Springs Road/Bridges-2004	0.00%	50,000	1/1/2015
Business-Type Activities:			
Revenue Bonds-Sewer District Improv.-1998 #1	5.00%	509,700	1/1/2028
Revenue Bonds-Geneva State Park Lodge-2004	5.66%	14,200,000	2029
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	1/1/2020
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%	1,079,254	7/1/2020
OWDA Loan-Holiday Campland Wastewater-2002	1.00%	567,628	1/1/2013
OWDA Loan-Water System #1-2002	2.26%	5,005,905	1/1/2004
OWDA Loan-Waterline Extension-2001	5.65%	680,667	7/1/2006
OWDA Loan-Water System #2-2002	4.34%	13,220,039	7/1/2033
OWDA Loan-Airport-2002	5.15%	100,012	7/1/2012
OWDA Loan-Olive Drive Sewer	3.85%	79,013	7/1/2023
OWDA Loan-Waterline Construction	4.48%	1,127,943	7/1/2025
OWPC Loan-Plymouth-Stumpville Road-1999	0.00%	146,000	7/1/2019
OWPC Loan-Driftwood Sanitary Sewer-2000	0.00%	450,000	1/1/2022
OWPC Loan-Lake Road Waterline Replacement-2003	0.00%	249,515	7/1/2024
Geneva State Park Lodge Note-2003	Variable	16,700,000	1/1/2005
Geneva State Park Lodge Note-2004	Variable	3,000,000	10/16/2016

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2004

NOTE 17: LONG-TERM OBLIGATIONS (Continued)

Changes in the County's long-term obligations during 2004 were as follows:

	Outstanding 12/31/2003	Additions	Reductions	Outstanding 12/31/2004	Amounts Due In One Year
Governmental Activities:					
<i>General Obligation Bonds (Unvoted):</i>					
Childrens Service Building	\$ 110,000	\$ 0	\$ (55,000)	\$ 55,000	\$ 55,000
Welfare Administration Building	160,000	0	(80,000)	80,000	80,000
Human Services Building	283,000	0	(51,000)	232,000	54,000
4-H Building	119,800	0	(2,200)	117,600	2,300
1999 Various Purpose	3,960,000	0	(595,000)	3,365,000	620,000
2001 County Building	841,784	0	(93,478)	748,306	92,103
2003 Nursing Home Improvement	3,500,000	0	(63,600)	3,436,400	67,800
2002 Road Improvement	225,000	0	0	225,000	22,500
<i>Total General Obligation Bonds</i>	<u>9,199,584</u>	<u>0</u>	<u>(940,278)</u>	<u>8,259,306</u>	<u>993,703</u>
<i>Special Assessment Bonds:</i>					
Sewer Improvement	260,000	0	(260,000)	0	0
<i>OPWC Loans:</i>					
Howard-Seven Hills Road	5,000	0	(5,000)	0	0
South River Road	5,000	0	(5,000)	0	0
Windson-Mechanicsville Road	15,000	0	(10,000)	5,000	5,000
Cork Cold Springs Road/Bridges	0	50,000	0	50,000	2,500
<i>Total OPWC Loans</i>	<u>25,000</u>	<u>50,000</u>	<u>(20,000)</u>	<u>55,000</u>	<u>7,500</u>
<i>Other Long-Term Obligations:</i>					
Capital Leases	218,891	308,788	(241,497)	286,182	124,519
Compensated Absences	2,803,491	226,895	(356,659)	2,673,727	165,704
<i>Total Other Long-Term Obligations</i>	<u>3,022,382</u>	<u>535,683</u>	<u>(598,156)</u>	<u>2,959,909</u>	<u>290,223</u>
<i>Total Governmental Activities</i>	<u>\$ 12,506,966</u>	<u>\$ 585,683</u>	<u>\$ (1,818,434)</u>	<u>\$ 11,274,215</u>	<u>\$ 1,291,426</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2004

NOTE 17: LONG-TERM OBLIGATIONS (Continued)

	Outstanding 12/31/2003	Additions	(Reductions)	Outstanding 12/31/2004	Amounts Due In One Year
Business-Type Activities:					
<i>Revenue Bonds (Self-Supporting):</i>					
Sewer District Improvement #1	\$ 418,800	\$ 0	\$ (8,800)	\$ 410,000	\$ 9,200
Geneva State Park Lodge	0	14,200,000	0	14,200,000	0
Unamortized Discount	0	(111,733)	2,816	(108,917)	0
<i>Total Revenue Bonds</i>	<u>418,800</u>	<u>14,088,267</u>	<u>(5,984)</u>	<u>14,501,083</u>	<u>9,200</u>
OWDA Loans:					
Palmer Avenue	418,537	0	(33,551)	384,986	34,749
County Line Road Waterline	117,191	0	(8,397)	108,794	9,004
Austinburg Sewer Improvement	1,719,180	0	(84,827)	1,634,353	88,357
Driftwood Sanitary Sewer	274,126	0	(13,040)	261,086	13,500
Rome Rock Creek	302,310	0	(22,345)	279,965	0
North Bend Sewer	176,452	0	(6,636)	169,816	7,024
AshCraft Wastewater	704,606	0	(39,573)	665,033	0
Holiday Campland Wastewater	484,320	0	(49,210)	435,110	52,509
Water System #1	13,105,644	0	(225,668)	12,879,976	235,569
Waterline Extension	646,677	33,990	0	680,667	0
Water System #2	5,090,423	0	0	5,090,423	0
Airport	29,339	0	(10,108)	19,231	0
Olive Drive Sewer	0	52,166	(2,736)	49,430	0
Water Line Construction	0	17,090	0	17,090	0
<i>Total OWDA Loans</i>	<u>23,068,805</u>	<u>103,246</u>	<u>(496,091)</u>	<u>22,675,960</u>	<u>440,712</u>
OPWC Loans:					
Plymouth-Stumpville Road	113,150	0	(7,300)	105,850	7,300
Driftwood Road	285,034	0	(15,835)	269,199	15,835
Lake Road Waterline	14,222	235,193	(6,235)	243,180	12,471
<i>Total OPWC Loans</i>	<u>412,406</u>	<u>235,193</u>	<u>(29,370)</u>	<u>618,229</u>	<u>35,606</u>
Notes Payable:					
Geneva State Park Lodge	11,186,677	3,873,323	(15,060,000)	0	0
Geneva State Park Lodge	0	3,000,000	0	3,000,000	0
<i>Total Notes Payable</i>	<u>11,186,677</u>	<u>6,873,323</u>	<u>(15,060,000)</u>	<u>3,000,000</u>	<u>0</u>
Compensated Absences	43,091	11,756	0	54,847	2,345
<i>Total Business-Type Activities</i>	<u>\$ 35,129,779</u>	<u>\$ 21,311,785</u>	<u>\$ (15,591,445)</u>	<u>\$ 40,850,119</u>	<u>\$ 487,863</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2004

NOTE 17: LONG-TERM OBLIGATIONS (Continued)

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

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

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

On May 15, 2004, 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. The debt proceeds are being used to construct a 109 room resort lodge and conference facility. Revenues derived from operation of the lodge (net of related expenses), a 2% bed tax levied by the Ashtabula County Convention and Facilities Authority, bed tax revenues of \$50,000 each from the Village of Geneva-on-the-Lake and the Ashtabula County Convention and Visitors' Bureau for the first five years of operation is pledged to repay the bonds. In addition, up to two-thirds of the County's real estate transfer tax revenue received by the general fund can be used to repay the debt.

The \$14,200,000 bond issue consists of term bonds. The term bonds were issued with a varying interest rate of 4.2%-6.1%. The term bonds that mature in the year 2009, with an interest rate of 4.2% are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on May 15, 2006, and on each May 15 thereafter at 100% of the principal amount thereof, plus accrued interest to the date of redemption according to the following schedule:

Date	Principal Amount to be Redeemed
2006	\$ 310,000
2007	325,000
2008	340,000

The term bonds due May 15, 2014, with an interest rate of 5.2% 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% of the principal amount thereof, plus accrued interest to the date of redemption according to the following schedule:

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2004

NOTE 17: LONG-TERM OBLIGATIONS (Continued)

The term bonds due May 15, 2019, with an interest rate of 5.6% 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% 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

The term bonds due May 15, 2024, with an interest rate of 5.95% 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% 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

The term bonds due May 15, 2029, with an interest rate of 6.1% 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% 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	900,000

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% of the principal amount redeemed plus accrued interest to the redemption date.

The \$3,000,000 Geneva State Park Lodge note payable from Sky Bank will be used for construction of the Lodge. The note is secured by the mortgage and revenues, net of related expenses, received from the Lodge, and other non-tax revenues of the County. The note is also subordinate to the debt issued by the County Treasurer as described in Note 19.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2004

NOTE 17: LONG-TERM OBLIGATIONS (Continued)

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

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

<u>Year</u>	<u>General Obligation Bonds</u>		<u>OPWC Loans</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>
2005	\$ 993,703	\$ 371,026	\$ 7,500
2006	893,372	322,985	5,000
2007	929,466	284,652	5,000
2008	971,999	244,500	5,000
2009	947,881	200,958	5,000
2010-2014	830,485	706,705	25,000
2015-2019	596,500	556,824	2,500
2020-2024	743,800	409,490	0
2025-2029	927,800	225,230	0
2030-2031	424,300	28,709	0
Total	<u>\$ 8,259,306</u>	<u>\$ 3,351,079</u>	<u>\$ 55,000</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2004

NOTE 17: LONG-TERM OBLIGATIONS (Continued)

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

Year	Notes Payable		Revenue Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2005	0	172,500	\$ 9,200	\$ 824,703	\$ 440,712	\$ 667,729	\$ 35,606
2006	50,000	172,380	319,700	824,243	488,204	679,714	35,606
2007	300,000	161,719	335,200	810,738	524,116	660,891	35,606
2008	300,000	144,469	350,700	796,577	548,082	641,085	35,606
2009	300,000	127,219	361,200	781,763	569,471	619,692	35,606
2010-2014	1,500,000	377,343	2,100,000	3,625,868	3,030,090	2,745,559	178,030
2015-2019	550,000	30,308	2,732,900	2,998,431	3,036,071	2,119,609	174,382
2020-2024	0	0	3,610,800	2,121,683	2,624,972	1,521,228	87,787
2025-2029	0	0	4,790,300	904,390	3,034,714	926,561	0
2030-2033	0	0	0	0	2,541,918	225,828	0
Total	<u>\$ 3,000,000</u>	<u>\$ 1,185,938</u>	<u>\$ 14,610,000</u>	<u>\$ 13,688,396</u>	<u>\$ 16,838,350</u>	<u>\$ 10,807,896</u>	<u>\$ 618,229</u>

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

The balances of these loans are as follows:

OWDA Loans:	
Water System #1	\$ 5,090,423
Waterline Extension	680,667
Water Line Construction	17,090
Olive Drive	<u>49,430</u>
Total	<u>\$ 5,837,610</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2004

NOTE 17: LONG-TERM OBLIGATIONS (Continued)

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

At December 31, 2004, the County had an unvoted debt margin of \$8,874,065, \$33,265,062, and a direct debt margin of \$33,265,062.

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

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

Year	FMHA Loan		
	Principal	Interest	Total
2005	\$ 25,283	\$ 5,565	\$ 30,848
2006	25,535	5,313	30,848
2007	25,791	5,057	30,848
2008	26,049	4,799	30,848
2009	26,309	4,728	31,037
2010-2014	134,753	19,487	154,240
2015-2019	141,944	12,296	154,240
2020-2024	149,490	4,721	154,211
Total	\$ 555,154	\$ 61,966	\$ 617,120

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, 2004 there were six series of industrial revenue bonds outstanding, with an aggregate principal amount payable of \$7,150,000.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2004

NOTE 18: CAPITALIZED LEASES

In prior years the County entered into leases for the acquisition of various equipment and vehicles. These lease obligations meet the criteria of a capital lease as defined by Financial Accounting Standards Board Statement Number 13, "Accounting for Leases" and have been recorded in the statement of net assets. The assets have been capitalized in governmental capital assets in the amount of \$1,015,318 the present value of the minimum lease payments at the inception of each lease.

	Year	Amount
	2005	\$ 133,823
	2006	132,123
	2007	38,008
Total minimum lease payments		303,954
Less: amount representing interest		17,772
Present value of minimum lease payments		\$ 286,182

NOTE 19: INTERFUND TRANSFERS AND BALANCES

Interfund transfers for the year ended December 31, 2004, consisted of the following:

Transfer To	Transfer From							Total
	General	Motor Vehicle and Gas Tax	Nursing Home	Solid Waste	Certificate of Title Administrator	Bond Retirement	Construction	
General	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,000	\$ 0	\$ 0	\$ 15,000
Public Assistance	500,000	0	0	0	0	0	0	500,000
Nursing Home	0	0	0	0	0	0	75,791	75,791
Dog & Kennel	12,900	0	0	0	0	0	0	12,900
Community Corrections	30,000	0	0	0	0	0	0	30,000
Youth Services	701,896	0	0	0	0	0	0	701,896
Ohio Crime Victims	17,595	0	0	0	0	0	0	17,595
Bond Retirement	0	41,100	218,079	0	0	0	0	259,179
Sewer District	0	0	0	0	0	19,383	0	19,383
Geneva State Lodge	0	0	0	45,655	0	0	0	45,655
Total	\$ 1,262,391	\$ 41,100	\$ 218,079	\$ 45,655	\$ 15,000	\$ 19,383	\$ 75,791	\$ 1,677,399

The general fund transfers to the major and nonmajor governmental funds were made to provide additional resources for current operations. The transfers from the motor vehicle and gas tax and the nursing home funds to the bond retirement fund were made for the payment of debt. The transfer from the solid waste fund to the Geneva State Lodge fund was for the purchase of capital assets. The transfer from the bond retirement fund to the sewer district fund was made for the payment of debt.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2004

NOTE 19: INTERFUND TRANSFERS AND BALANCES (Continued)

During 2004, the sewer district enterprise fund transferred capital assets with a net book value of \$2,186 to the governmental activities and is reflected on the Statement of Activities as a transfer into the governmental activities and a transfer out of the business-type activities.

As of December 31, 2004, interfund balances were as follows:

	Receivable	Payable
General	\$ 2,353,128	\$ 0
Motor Vehicle and Gas Tax	403,208	0
Bond Retirement	434,361	0
Construction	269,531	0
Coffee Creek	458	0
Permanent Improvement	269,186	0
Ditch Maintenance	11,515	0
County Court Computer	258,613	0
Geneva State Lodge	0	4,000,000
Total	\$ 4,000,000	\$ 4,000,000

Interfund balances at December 31, 2004, consisted of a treasury investment, authorized under Article VIII, Section 13 of the Constitution of the State of Ohio, and Chapter 165 of the Ohio Revised Code, between the County treasury and the Geneva State Lodge Fund to finance the costs of constructing, equipping, furnishing and otherwise improving the Lodge. This is a one year note, maturing on April 1, 2005. Interest is paid quarterly at a variable rate equal to LIBOR plus 100 basis points. This treasury investment has first rights and priority to the lien of the Sky Bank note as disclosed in Note 17.

NOTE 20: RELATED ORGANIZATIONS

A. Ashtabula County District Library

The Ashtabula County Commissioners are responsible for appointing a voting majority of the Ashtabula County District Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and durations, the County must place the levy on the ballot. The Library may not issue debt and determine its own budget. The Library did not receive any funding from the County during 2004.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

NOTE 20: RELATED ORGANIZATIONS (Continued)

B. Ashtabula County Port Authority

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

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

C. Ashtabula County Convention Facilities Authority

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

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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

NOTE 21: JOINTLY GOVERNED ORGANIZATIONS

A. Northeast Ohio Community Alternative Program Facility

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

B. Children's Cluster Committee

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

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.

NOTE 22: RELATED PARTY TRANSACTIONS

During 2004 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 \$178,321 for such contributions. Ash/Craft Industries recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of Ash/Craft Industries. Additional rehabilitative services provided directly to Ash/Craft Industries clients by the County amounted to \$46,934.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

NOTE 23: CONTINGENT LIABILITIES

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

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

NOTE 24: ASH/CRAFT INDUSTRIES – COMPONENT UNIT

A. Summary of Significant Accounting Policies

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

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

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

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

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

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

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

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

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

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

Ash/Craft Industries provides a small portion of the services mandated by the State of Ohio to be provided to mentally retarded adults. Most of the services are provided directly through ACBMRDD. Ash/Craft Industries was established in accordance with the law to provide labor skills training and employment. Some of the costs associated with this program are paid directly by the ACBMRDD, but are not identified separately in the books of the Board. Therefore, Ash/Craft Industries, Inc. has booked as “in-kind” contributions the expenses as determined in accordance with a formula provided by the State, which was designed to provide an estimate of the related amount of program expense paid by the ACBMRDD. The in-kind income and expense reported for the current period was \$176,163.

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, 2004:

Cash on Hand	\$	50
Cash in checking		50,217
Cash in savings		3,132
Cash in money market		210,257
Cash in certificates of deposit		<u>56,279</u>
Total	\$	<u>319,935</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

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

C. Equipment and Capital Improvements

The following is a summary of equipment and capital improvements at December 31, 2004:

Equipment	\$ 145,799
Capital improvements	28,599
Vehicle	<u>44,798</u>
	219,196
Less: Accumulated depreciation	<u>(172,047)</u>
Net equipment and capital improvements	<u>\$ 47,149</u>

D. Concentration of Credit Risk

Ash/Craft Industries, Inc. maintains cash balances at several financial institutions located in Northeast Ohio. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$100,000. At December 31, 2004 the Organization's uninsured cash balances totaled \$69,831.

NOTE 25: ASHTABULA COUNTY AIRPORT AUTHORITY-COMPONENT UNIT

A. Description of Ashtabula County Airport Authority and Reporting Entity

The Airport Authority

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

B. Summary of Significant Accounting Policies

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

1. Measurement Focus and Basis of Accounting

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

2. Cash

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

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general operating fund during 2004 amounted to \$519.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

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

3. Inventories

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

4. Due to Primary Government

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

5. Capital Assets

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

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

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

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

<u>Estimated Lives</u>	<u>Description</u>
25 years	Buildings and Improvements
25 years	Improvements other than buildings
5 years	Vehicles
3-20 years	Furniture and Equipment

6. Estimates

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

C. Deposits and Investments

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2004

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

D. Risk Management

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2004

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

E. Capital Assets

A summary of the Airport's capital assets at December 31, 2004 follows:

	Balance 12/31/2003	Additions	Deletions	Balance 12/31/2004
<i>Capital Assets, Not Being Depreciated:</i>				
Land	\$ 108,569	\$ 0	\$ 0	\$ 108,569
Construction in Progress	375,545	588,659	0	964,204
Total Capital Assets, Not Being Depreciated	484,114	588,659	0	1,072,773
 <i>Depreciated Capital Assets:</i>				
Building and Improvments	162,854	7,186	0	170,040
Improvements Other Than Buildings	140,576	0	0	140,576
Vehicles	413,959	0	0	413,959
Furniture and Equipment	37,520	0	0	37,520
Total cost	754,909	7,186	0	762,095
 <i>Less: Accumulated Depreciation:</i>				
Building and Improvments	(51,684)	(6,658)	0	(58,342)
Improvements Other Than Buildings	(138,857)	(132)	0	(138,989)
Vehicles	(266,925)	(18,280)	0	(285,205)
Furniture and Equipment	(7,727)	(6,206)	0	(13,933)
Construction in Progress	0	0	0	0
Total Accumulated Depreciation	(465,193)	(31,276)	0	(496,469)
Total Capital Assets Being Depreciated, Net	289,716	(24,090)	0	265,626
Business-type capital assets, net	<u>\$ 773,830</u>	<u>\$ 564,569</u>	<u>\$ 0</u>	<u>\$ 1,338,399</u>

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 to OPERS for the years ended December 31, 2004, 2003 and 2002 was \$8,521, \$8,002 and \$8,857, respectively. The full amount has been contributed for all three years.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2004

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

G. Postemployment Benefits

The Airport's actual contributions for 2004, which were used to fund post-employment benefits, were \$2,515. (See Note 15.)

H. Other Employee Benefits

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

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

I. Capital Leases

The Airport has entered into a capitalized lease for a tractor and a credit card machine. The leases meet the criteria of capital leases as defined by Financial Accounting Standards No. 13, "Accounting for Leases" which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Fixed assets acquired by leases have been capitalized in the Airport enterprise account in the amount of \$25,000 for the tractor and \$7,543 for the credit card machine which represents the present value of the lease payments at the time of the acquisition. Corresponding liabilities were recorded in the Airport enterprise account.

The following is a schedule of the future minimum lease payments (plus interest) required under the capital leases and the present value of the minimum lease payments. The tractor lease has been paid in full.:

<u>Year</u>	<u>Credit Card Machine</u>
2005	\$ 2,514
2006	2,514
2007	<u>471</u>
Total minimum lease payments	5,499
Less: amount representing interest	<u>0</u>
Present value of minimum lease payments	<u>\$ 5,499</u>

J. Long-Term Debt

The Airport has a long-term obligation to the primary government of \$90,000 at December 31, 2004. This obligation is due to the purchase of a refueler truck by the County during 1997 to be used for the Airport operations. No payments have been made on this obligation as of December 31, 2004.

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2004

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:

2004		2003		2002	
Centerline Miles	Average PCR	Centerline Miles	Average PCR	Centerline Miles	Average PCR
353	64.28	354	63.28	354	64.27

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2004	\$6,701,478	\$6,471,568	\$229,910
2003	\$6,034,158	\$5,848,197	\$185,961
2002	\$4,711,854	\$4,382,746	\$329,108
2001	\$4,861,158	\$4,597,233	\$263,925
2000	\$7,098,293	\$6,112,128	\$986,165
1999	\$3,851,624	\$3,495,491	\$356,133

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2004

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:

2004		2003		2002	
Number of Bridges	Average Condition Ranking	Number of Bridges	Average Condition Ranking	Number of Bridges	Average Condition Ranking
909	6.65	909	6.75	909	6.71

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
2004	\$1,503,162	\$1,407,588	\$95,574
2003	\$1,202,737	\$1,125,495	\$77,242
2002	\$1,526,288	\$1,330,025	\$196,263
2001	\$1,671,127	\$1,243,467	\$427,660
2000	\$1,973,388	\$1,125,140	\$848,248
1999	\$1,493,457	\$1,406,275	\$87,182

Ashtabula County, Ohio

Fund Descriptions – Nonmajor Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Ashtabula County, Ohio

Fund Descriptions – Nonmajor Funds

Nonmajor Special Revenue Funds (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Ashtabula County, Ohio

Fund Descriptions – Nonmajor Funds

Nonmajor Special Revenue Funds (Continued)

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

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

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

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

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

Federal Emergency Management – To account for revenues from grants awarded by the Federal Management Agency for disaster assistance.

Ohio Emergency Management – To account for revenues from grants awarded by the Ohio Emergency Management Agency for disaster assistance.

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

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

HUD Grant – 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.

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.

Ashtabula County, Ohio

Fund Descriptions – Nonmajor Funds

Nonmajor Capital Projects Funds

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

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

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

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

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

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

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2004

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 8,387,772	\$ 0	\$ 0	\$ 8,387,772
Cash and Cash Equivalents:				
In Segregated Accounts	2,157,988	0	0	2,157,988
Receivables:				
Taxes	2,829,643	854,433	0	3,684,076
Accounts	141,580	0	5,701	147,281
Special Assessments	206,399	41,326	0	247,725
Accrued Interest	5,748	0	0	5,748
Due from Other Governments	333,353	0	0	333,353
Materials and Supplies Inventory	1,278	0	0	1,278
Loans Receivable	2,385,625	0	0	2,385,625
Interfund Receivable	0	434,361	809,303	1,243,664
Prepaid Items	3,694	0	0	3,694
<i>Total Assets</i>	<u>\$ 16,453,080</u>	<u>\$ 1,330,120</u>	<u>\$ 815,004</u>	<u>\$ 18,598,204</u>
Liabilities				
Accounts Payable	\$ 825,465	\$ 0	\$ 0	\$ 825,465
Accrued Wages and Benefits	105,261	0	0	105,261
Intergovernmental Payable	250,038	0	0	250,038
Deferred Revenue	3,421,300	895,759	0	4,317,059
Loans Payable	555,154	0	0	555,154
<i>Total Liabilities</i>	<u>5,157,218</u>	<u>895,759</u>	<u>0</u>	<u>6,052,977</u>
Fund Balances				
Fund Balance:				
Reserved for Encumbrances	1,042,426	6,500	355,409	1,404,335
Reserved for Inventory	1,278	0	0	1,278
Reserved for Loans	2,385,625	0	0	2,385,625
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	7,866,533	0	0	7,866,533
Debt Service Fund	0	427,861	0	427,861
Capital Projects Funds	0	0	459,595	459,595
<i>Total Fund Balances</i>	<u>11,295,862</u>	<u>434,361</u>	<u>815,004</u>	<u>12,545,227</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 16,453,080</u>	<u>\$ 1,330,120</u>	<u>\$ 815,004</u>	<u>\$ 18,598,204</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2004

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property and Other Local Taxes	\$ 2,752,024	\$ 829,782	\$ 15,281	\$ 3,597,087
Charges for Services	3,207,043	199,276	172,436	3,578,755
Licenses and Permits	13,158	0	0	13,158
Fines and Forfeitures	27,666	0	0	27,666
Intergovernmental	13,581,190	111,035	177,044	13,869,269
Special Assessments	183,025	268,562	0	451,587
Interest	166,238	0	3,766	170,004
Other	107,618	0	0	107,618
<i>Total Revenues</i>	<u>20,037,962</u>	<u>1,408,655</u>	<u>368,527</u>	<u>21,815,144</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,301,235	0	0	2,301,235
Judicial	103,316	0	89,705	193,021
Public Safety	2,014,788	0	0	2,014,788
Public Works	84,359	0	0	84,359
Health	8,467,983	0	0	8,467,983
Human Services	8,285,219	0	0	8,285,219
Capital Outlay	0	0	116,021	116,021
Debt Service:				
Principal Retirement	0	1,200,278	0	1,200,278
Interest and Fiscal Charges	0	431,997	0	431,997
<i>Total Expenditures</i>	<u>21,256,900</u>	<u>1,632,275</u>	<u>205,726</u>	<u>23,094,901</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,218,938)	(223,620)	162,801	(1,279,757)
Other Financing Sources (Uses)				
Other Financing Uses	(548)	0	0	(548)
Operating Transfers In	762,391	259,179	0	1,021,570
Operating Transfers Out	(60,655)	(19,383)	(75,791)	(155,829)
<i>Total Other Financing Sources (Uses)</i>	<u>701,188</u>	<u>239,796</u>	<u>(75,791)</u>	<u>865,193</u>
<i>Net Change in Fund Balances</i>	(517,750)	16,176	87,010	(414,564)
<i>Fund Balances Beginning of Year</i>	11,817,142	418,185	727,994	12,963,321
<i>Decrease in Reserve for Inventory</i>	<u>(3,530)</u>	<u>0</u>	<u>0</u>	<u>(3,530)</u>
<i>Fund Balances End of Year</i>	<u>\$ 11,295,862</u>	<u>\$ 434,361</u>	<u>\$ 815,004</u>	<u>\$ 12,545,227</u>

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Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004

	<u>Viaduct Lighting</u>	<u>Dog and Kennel</u>	<u>Marriage License</u>	<u>Children Services</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 3,880	\$ 45,742	\$ 17,014	\$ 1,575,779
Cash and Cash Equivalents in Segregated Accounts	0	0	0	109,196
Receivables:				
Taxes	0	0	0	2,228,770
Accounts	0	0	578	1,550
Special Assessments	0	0	0	0
Accrued Interest	0	0	0	618
Due from Other Governments	0	0	0	1,446
Materials and Supplies Inventory	0	0	0	1,278
Loans Receivable	0	0	0	0
Prepaid Items	0	0	0	769
<i>Total Assets</i>	<u>\$ 3,880</u>	<u>\$ 45,742</u>	<u>\$ 17,592</u>	<u>\$ 3,919,406</u>
Liabilities				
Accounts Payable	0	2,192	0	168,937
Accrued Wages and Benefits	0	550	0	42,645
Intergovernmental Payable	0	2,109	0	115,796
Deferred Revenue	0	0	0	2,228,770
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>4,851</u>	<u>0</u>	<u>2,556,148</u>
Fund Balances				
Fund Balance:				
Reserved for Encumbrances	0	2,292	17,850	115,175
Reserved for Inventory	0	0	0	1,278
Reserved for Loans	0	0	0	0
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	3,880	38,599	(258)	1,246,805
<i>Total Fund Balances</i>	<u>3,880</u>	<u>40,891</u>	<u>17,592</u>	<u>1,363,258</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 3,880</u>	<u>\$ 45,742</u>	<u>\$ 17,592</u>	<u>\$ 3,919,406</u>

<u>Probate Court</u>	<u>Indigent Guardianship</u>	<u>Child Support</u>	<u>Real Estate Assessment</u>	<u>Solid Waste</u>	<u>Supported Living</u>
\$ 3,232	\$ 10,454	\$ 1,081,549	\$ 733,290	\$ 763,322	\$ 2,350
0	0	0	0	0	0
0	0	0	0	0	0
34	885	93,054	70	37,831	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	2,000	17,304
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 3,266</u>	<u>\$ 11,339</u>	<u>\$ 1,174,603</u>	<u>\$ 733,360</u>	<u>\$ 803,153</u>	<u>\$ 19,654</u>
0	0	1,155	20,183	46,732	0
0	0	18,709	7,116	687	0
0	0	41,101	16,320	1,523	0
0	0	92,198	0	2,000	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	153,163	43,619	50,942	0
0	0	61,743	43,810	97,734	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>3,266</u>	<u>11,339</u>	<u>959,697</u>	<u>645,931</u>	<u>654,477</u>	<u>19,654</u>
<u>3,266</u>	<u>11,339</u>	<u>1,021,440</u>	<u>689,741</u>	<u>752,211</u>	<u>19,654</u>
<u>\$ 3,266</u>	<u>\$ 11,339</u>	<u>\$ 1,174,603</u>	<u>\$ 733,360</u>	<u>\$ 803,153</u>	<u>\$ 19,654</u>

(Continued)

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2004

	<u>Indigent Drivers</u>	<u>Litter Control</u>	<u>Enforcement and Education</u>	<u>Community Corrections</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 224,122	\$ 24,431	\$ 40,330	\$ 95,033
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	175	0	60	0
Special Assessments	0	0	0	0
Accrued Interest	0	0	0	0
Due from Other Governments	0	14,508	0	0
Materials and Supplies Inventory	0	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	0	0	0	0
<i>Total Assets</i>	<u>\$ 224,297</u>	<u>\$ 38,939</u>	<u>\$ 40,390</u>	<u>\$ 95,033</u>
Liabilities				
Accounts Payable	0	3,854	0	0
Accrued Wages and Benefits	0	572	0	1,971
Intergovernmental Payable	0	1,241	0	4,443
Deferred Revenue	0	14,508	0	0
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>20,175</u>	<u>0</u>	<u>6,414</u>
Fund Balances				
Fund Balance:				
Reserved for Encumbrances	0	9,964	0	244
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	224,297	8,800	40,390	88,375
<i>Total Fund Balances</i>	<u>224,297</u>	<u>18,764</u>	<u>40,390</u>	<u>88,619</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 224,297</u>	<u>\$ 38,939</u>	<u>\$ 40,390</u>	<u>\$ 95,033</u>

<u>Youth Services</u>	<u>Child Abuse</u>	<u>Delinquent Real Estate Tax Assessment Collection</u>	<u>Treasurer Prepay Interest</u>	<u>Special Probation</u>	<u>Community Mental Health</u>
\$ 198,348	\$ 1,520	\$ 699,517	\$ 34,557	\$ 11,702	\$ 1,463,812
0	0	0	0	0	0
0	0	0	0	0	600,873
0	0	0	0	0	73
0	0	0	0	0	0
0	0	0	0	0	0
2,886	0	0	0	0	188,937
0	0	0	0	0	0
0	0	0	0	0	0
286	0	0	0	0	0
<u>\$ 201,520</u>	<u>\$ 1,520</u>	<u>\$ 699,517</u>	<u>\$ 34,557</u>	<u>\$ 11,702</u>	<u>\$ 2,253,695</u>
953	0	0	0	0	534,530
12,610	0	3,256	0	480	6,227
24,923	0	5,129	0	1,011	13,754
2,886	0	0	0	0	778,592
0	0	0	0	0	0
<u>41,372</u>	<u>0</u>	<u>8,385</u>	<u>0</u>	<u>1,491</u>	<u>1,333,103</u>
7,296	0	10,208	959	0	231,158
0	0	0	0	0	0
0	0	0	0	0	0
<u>152,852</u>	<u>1,520</u>	<u>680,924</u>	<u>33,598</u>	<u>10,211</u>	<u>689,434</u>
<u>160,148</u>	<u>1,520</u>	<u>691,132</u>	<u>34,557</u>	<u>10,211</u>	<u>920,592</u>
<u>\$ 201,520</u>	<u>\$ 1,520</u>	<u>\$ 699,517</u>	<u>\$ 34,557</u>	<u>\$ 11,702</u>	<u>\$ 2,253,695</u>

(Continued)

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2004

	<u>Emergency Management</u>	<u>Special Emergency Planning</u>	<u>Emergency 911</u>	<u>Drug Abuse Resistance Education</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 156,285	\$ 59,536	\$ 95,983	\$ 34,071
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Special Assessments	0	0	206,399	0
Accrued Interest	0	0	0	0
Due from Other Governments	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	33	0	0	0
<i>Total Assets</i>	<u>\$ 156,318</u>	<u>\$ 59,536</u>	<u>\$ 302,382</u>	<u>\$ 34,071</u>
Liabilities				
Accounts Payable	5,453	4,040	217	0
Accrued Wages and Benefits	2,095	0	1,042	0
Intergovernmental Payable	5,109	0	2,195	0
Deferred Revenue	0	0	206,399	0
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>12,657</u>	<u>4,040</u>	<u>209,853</u>	<u>0</u>
Fund Balances				
Fund Balance:				
Reserved for Encumbrances	21,037	6,548	6,928	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	122,624	48,948	85,601	34,071
<i>Total Fund Balances</i>	<u>143,661</u>	<u>55,496</u>	<u>92,529</u>	<u>34,071</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 156,318</u>	<u>\$ 59,536</u>	<u>\$ 302,382</u>	<u>\$ 34,071</u>

<u>Drug Task Force</u>	<u>Ohio Crime Victims</u>	<u>Board of Elections Voters Registration</u>	<u>Inmate Medical</u>	<u>Certificate of Title Administrator</u>	<u>Community Development</u>
\$ 5,915	\$ 10,477	\$ 0	\$ 62,257	\$ 330,013	\$ 166,071
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	2,488	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	98,075
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	205	0
<u>\$ 5,915</u>	<u>\$ 10,477</u>	<u>\$ 0</u>	<u>\$ 62,257</u>	<u>\$ 332,706</u>	<u>\$ 264,146</u>
0	0	0	0	540	0
0	988	0	0	4,435	0
0	2,201	0	0	10,010	0
0	0	0	0	0	87,750
0	0	0	0	0	0
<u>0</u>	<u>3,189</u>	<u>0</u>	<u>0</u>	<u>14,985</u>	<u>87,750</u>
0	0	0	1,931	1,820	8,429
0	0	0	0	0	0
0	0	0	0	0	0
<u>5,915</u>	<u>7,288</u>	<u>0</u>	<u>60,326</u>	<u>315,901</u>	<u>167,967</u>
<u>5,915</u>	<u>7,288</u>	<u>0</u>	<u>62,257</u>	<u>317,721</u>	<u>176,396</u>
<u>\$ 5,915</u>	<u>\$ 10,477</u>	<u>\$ 0</u>	<u>\$ 62,257</u>	<u>\$ 332,706</u>	<u>\$ 264,146</u>

(Continued)

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2004

	<u>Drug Control Grant</u>	<u>Courts Special Projects</u>	<u>Emergency Management Department of Justice</u>	<u>HUD Grant</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 8,797	\$ 257,240	\$ 81,060	\$ 90,083
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	3,542	0	0
Special Assessments	0	0	0	0
Accrued Interest	0	0	0	0
Due from Other Governments	0	0	8,197	0
Materials and Supplies Inventory	0	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	0	0	0	0
<i>Total Assets</i>	<u>\$ 8,797</u>	<u>\$ 260,782</u>	<u>\$ 89,257</u>	<u>\$ 90,083</u>
Liabilities				
Accounts Payable	0	0	31,040	0
Accrued Wages and Benefits	0	7	0	0
Intergovernmental Payable	0	3,173	0	0
Deferred Revenue	0	0	8,197	0
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>3,180</u>	<u>39,237</u>	<u>0</u>
Fund Balances				
Fund Balance:				
Reserved for Encumbrances	0	0	307,300	90,000
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	8,797	257,602	(257,280)	83
<i>Total Fund Balances</i>	<u>8,797</u>	<u>257,602</u>	<u>50,020</u>	<u>90,083</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 8,797</u>	<u>\$ 260,782</u>	<u>\$ 89,257</u>	<u>\$ 90,083</u>

503 Corporation	Totals
\$ 0	\$ 8,387,772
2,048,792	2,157,988
0	2,829,643
1,240	141,580
0	206,399
5,130	5,748
0	333,353
0	1,278
2,385,625	2,385,625
2,401	3,694
<u>\$ 4,443,188</u>	<u>\$ 16,453,080</u>

5,639	825,465
1,871	105,261
0	250,038
0	3,421,300
555,154	555,154
<u>562,664</u>	<u>5,157,218</u>

0	1,042,426
0	1,278
2,385,625	2,385,625
<u>1,494,899</u>	<u>7,866,533</u>
<u>3,880,524</u>	<u>11,295,862</u>
<u>\$ 4,443,188</u>	<u>\$ 16,453,080</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004

	<u>Viaduct Lighting</u>	<u>Dog and Kennel</u>	<u>Marriage License</u>	<u>Children Service</u>
Revenues				
Property and Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 2,171,021
Charges for Services	0	86,387	0	297,263
Licenses and Permits	0	0	13,158	0
Fines and Forfeitures	0	2,616	0	0
Intergovernmental	0	0	15,913	3,893,500
Special Assessments	0	0	0	0
Interest	0	0	0	618
Other	0	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>89,003</u>	<u>29,071</u>	<u>6,362,402</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	218	0	0	0
Health	0	111,195	27,803	0
Human Services	0	0	0	6,619,155
<i>Total Expenditures</i>	<u>218</u>	<u>111,195</u>	<u>27,803</u>	<u>6,619,155</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(218)	(22,192)	1,268	(256,753)
Other Financing Sources (Uses)				
Other Financing Uses	0	0	0	0
Operating Transfers In	0	12,900	0	0
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>12,900</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(218)	(9,292)	1,268	(256,753)
<i>Fund Balances Beginning of Year</i>	4,098	50,183	16,324	1,623,541
Decrease in Reserve for Inventory	0	0	0	(3,530)
<i>Fund Balances End of Year</i>	<u>\$ 3,880</u>	<u>\$ 40,891</u>	<u>\$ 17,592</u>	<u>\$ 1,363,258</u>

<u>Probate Court</u>	<u>Indigent Guardianship</u>	<u>Child Support</u>	<u>Real Estate Assessment</u>	<u>Solid Waste</u>	<u>Supported Living</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
719	12,230	489,246	891,635	406,715	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	1,374,700	0	8,000	42,324
0	0	0	0	0	0
0	0	234	0	0	(257)
34	0	14,630	0	2,495	0
<u>753</u>	<u>12,230</u>	<u>1,878,810</u>	<u>891,635</u>	<u>417,210</u>	<u>42,067</u>
0	0	0	739,908	0	0
0	10,016	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	722,677	0
0	0	1,616,063	0	0	50,001
<u>0</u>	<u>10,016</u>	<u>1,616,063</u>	<u>739,908</u>	<u>722,677</u>	<u>50,001</u>
753	2,214	262,747	151,727	(305,467)	(7,934)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	(45,655)	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(45,655)</u>	<u>0</u>
753	2,214	262,747	151,727	(351,122)	(7,934)
2,513	9,125	758,693	538,014	1,103,333	27,588
0	0	0	0	0	0
<u>\$ 3,266</u>	<u>\$ 11,339</u>	<u>\$ 1,021,440</u>	<u>\$ 689,741</u>	<u>\$ 752,211</u>	<u>\$ 19,654</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, 2004

	<u>Indigent Drivers</u>	<u>Litter Control</u>	<u>Enforcement and Education</u>	<u>Community Corrections</u>
Revenues				
Property and Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	7,221	0	1,560	0
Intergovernmental	9,229	75,568	0	132,825
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>16,450</u>	<u>75,568</u>	<u>1,560</u>	<u>132,825</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	8,001	0	0	183,874
Public Works	0	84,141	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>8,001</u>	<u>84,141</u>	<u>0</u>	<u>183,874</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	8,449	(8,573)	1,560	(51,049)
Other Financing Sources (Uses)				
Other Financing Uses	0	0	0	0
Operating Transfers In	0	0	0	30,000
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,000</u>
<i>Net Change in Fund Balances</i>	8,449	(8,573)	1,560	(21,049)
<i>Fund Balances Beginning of Year</i>	215,848	27,337	38,830	109,668
Decrease in Reserve for Inventory	0	0	0	0
<i>Fund Balances End of Year</i>	<u>\$ 224,297</u>	<u>\$ 18,764</u>	<u>\$ 40,390</u>	<u>\$ 88,619</u>

<u>Youth Services</u>	<u>Child Abuse</u>	<u>Delinquent Real Estate Tax Assessment Collection</u>	<u>Treasurer Prepay Interest</u>	<u>Special Probation</u>	<u>Community Mental Health</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 581,003
0	0	224,342	0	25,532	0
0	0	0	0	0	0
0	0	0	0	0	16,269
237,982	0	0	0	0	6,449,329
0	0	0	0	0	0
0	0	9,592	3,510	0	0
0	0	0	0	0	0
<u>237,982</u>	<u>0</u>	<u>233,934</u>	<u>3,510</u>	<u>25,532</u>	<u>7,046,601</u>
0	0	155,098	0	0	0
0	0	0	0	0	0
891,005	0	0	0	32,493	0
0	0	0	0	0	0
0	0	0	0	0	7,606,308
0	0	0	0	0	0
<u>891,005</u>	<u>0</u>	<u>155,098</u>	<u>0</u>	<u>32,493</u>	<u>7,606,308</u>
(653,023)	0	78,836	3,510	(6,961)	(559,707)
0	0	0	(548)	0	0
701,896	0	0	0	0	0
0	0	0	0	0	0
<u>701,896</u>	<u>0</u>	<u>0</u>	<u>(548)</u>	<u>0</u>	<u>0</u>
48,873	0	78,836	2,962	(6,961)	(559,707)
111,275	1,520	612,296	31,595	17,172	1,480,299
0	0	0	0	0	0
<u>\$ 160,148</u>	<u>\$ 1,520</u>	<u>\$ 691,132</u>	<u>\$ 34,557</u>	<u>\$ 10,211</u>	<u>\$ 920,592</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, 2004

	Emergency Management	Special Emergency Planning	Emergency 911	Drug Abuse Resistance Education
Revenues				
Property and Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Charges for Services	161,183	0	188	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	115,950	26,705	0	15,191
Special Assessments	0	0	183,025	0
Interest	0	0	0	0
Other	228	0	0	10
<i>Total Revenues</i>	<u>277,361</u>	<u>26,705</u>	<u>183,213</u>	<u>15,201</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	310	0	0	0
Judicial	0	0	0	0
Public Safety	271,063	13,258	188,015	37,829
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>271,373</u>	<u>13,258</u>	<u>188,015</u>	<u>37,829</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	5,988	13,447	(4,802)	(22,628)
Other Financing Sources (Uses)				
Other Financing Uses	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	5,988	13,447	(4,802)	(22,628)
<i>Fund Balances Beginning of Year</i>	137,673	42,049	97,331	56,699
Decrease in Reserve for Inventory	0	0	0	0
<i>Fund Balances End of Year</i>	<u>\$ 143,661</u>	<u>\$ 55,496</u>	<u>\$ 92,529</u>	<u>\$ 34,071</u>

<u>Drug Task Force</u>	<u>Ohio Crime Victims</u>	<u>Board of Elections Voters Registration</u>	<u>Inmate Medical</u>	<u>Certificate of Title Administrator</u>	<u>Community Development</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	37	0	74,555	422,757	0
0	0	0	0	0	0
0	0	0	0	0	0
0	48,387	0	0	0	760,231
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	221	0
<u>0</u>	<u>48,424</u>	<u>0</u>	<u>74,555</u>	<u>422,978</u>	<u>760,231</u>
0	0	14,506	0	304,097	892,983
0	0	0	0	0	0
0	62,677	0	38,119	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>62,677</u>	<u>14,506</u>	<u>38,119</u>	<u>304,097</u>	<u>892,983</u>
0	(14,253)	(14,506)	36,436	118,881	(132,752)
0	0	0	0	0	0
0	17,595	0	0	0	0
0	0	0	0	(15,000)	0
<u>0</u>	<u>17,595</u>	<u>0</u>	<u>0</u>	<u>(15,000)</u>	<u>0</u>
0	3,342	(14,506)	36,436	103,881	(132,752)
5,915	3,946	14,506	25,821	213,840	309,148
0	0	0	0	0	0
<u>\$ 5,915</u>	<u>\$ 7,288</u>	<u>\$ 0</u>	<u>\$ 62,257</u>	<u>\$ 317,721</u>	<u>\$ 176,396</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, 2004

	<u>Drug Control Grant</u>	<u>Courts Special Projects</u>	<u>Federal Emergency Management</u>	<u>Ohio Emergency Management</u>
Revenues				
Property and Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Charges for Services	0	106,848	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	36,882	0	6,690	1,072
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>36,882</u>	<u>106,848</u>	<u>6,690</u>	<u>1,072</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	36,883	0	0	0
Judicial	0	93,300	0	0
Public Safety	0	0	6,690	1,072
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>36,883</u>	<u>93,300</u>	<u>6,690</u>	<u>1,072</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1)	13,548	0	0
Other Financing Sources (Uses)				
Other Financing Uses	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(1)	13,548	0	0
<i>Fund Balances Beginning of Year</i>	8,798	244,054	0	0
Decrease in Reserve for Inventory	0	0	0	0
<i>Fund Balances End of Year</i>	<u>\$ 8,797</u>	<u>\$ 257,602</u>	<u>\$ 0</u>	<u>\$ 0</u>

Emergency Management Department of Justice	Hud Grant	503 Corporation	Totals
\$ 0	\$ 0	\$ 0	\$ 2,752,024
0	0	7,406	3,207,043
0	0	0	13,158
0	0	0	27,666
330,712	0	0	13,581,190
0	0	0	183,025
0	83	152,458	166,238
0	90,000	0	107,618
<u>330,712</u>	<u>90,083</u>	<u>159,864</u>	<u>20,037,962</u>
0	0	157,450	2,301,235
0	0	0	103,316
280,692	0	0	2,014,788
0	0	0	84,359
0	0	0	8,467,983
0	0	0	8,285,219
<u>280,692</u>	<u>0</u>	<u>157,450</u>	<u>21,256,900</u>
50,020	90,083	2,414	(1,218,938)
0	0	0	(548)
0	0	0	762,391
0	0	0	(60,655)
<u>0</u>	<u>0</u>	<u>0</u>	<u>701,188</u>
50,020	90,083	2,414	(517,750)
0	0	3,878,110	11,817,142
0	0	0	(3,530)
<u>\$ 50,020</u>	<u>\$ 90,083</u>	<u>\$ 3,880,524</u>	<u>\$ 11,295,862</u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2004

	<u>Construction</u>	<u>Coffee Creek</u>	<u>Permanent Improvement</u>	<u>Ditch Maintenance</u>
Assets				
Accounts Receivable	\$ 0	\$ 0	\$ 0	\$ 0
Advances to Other Funds	<u>269,531</u>	<u>458</u>	<u>269,186</u>	<u>11,515</u>
<i>Total Assets</i>	<u><u>\$ 269,531</u></u>	<u><u>\$ 458</u></u>	<u><u>\$ 269,186</u></u>	<u><u>\$ 11,515</u></u>
 Fund Balances				
Fund Balance:				
Reserved for Encumbrances	0	0	349,758	0
Unreserved:				
Undesignated				
Capital Projects Funds	<u>269,531</u>	<u>458</u>	<u>(80,572)</u>	<u>11,515</u>
<i>Total Fund Balances</i>	<u><u>\$ 269,531</u></u>	<u><u>\$ 458</u></u>	<u><u>\$ 269,186</u></u>	<u><u>\$ 11,515</u></u>

County Court Computer	Total
\$ 5,701	\$ 5,701
<u>258,613</u>	<u>809,303</u>
<u>\$ 264,314</u>	<u>\$ 815,004</u>
5,651	355,409
<u>258,663</u>	<u>459,595</u>
<u>\$ 264,314</u>	<u>\$ 815,004</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004

	<u>Construction</u>	<u>Coffee Creek</u>	<u>Permanent Improvement</u>	<u>Ditch Maintenance</u>
Revenues				
Property and Other Local Taxes	\$ 0	\$ 0	\$ 15,281	\$ 0
Charges for Services	0	0	30,750	125
Intergovernmental	0	0	177,044	0
Interest	3,747	0	0	19
<i>Total Revenues</i>	<u>3,747</u>	<u>0</u>	<u>223,075</u>	<u>144</u>
Expenditures				
Current:				
General Government - Judicial	0	0	0	0
Capital Outlay	56,408	0	59,613	0
<i>Total Expenditures</i>	<u>56,408</u>	<u>0</u>	<u>59,613</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(52,661)</u>	<u>0</u>	<u>163,462</u>	<u>144</u>
Other Financing Use				
Operating Transfers Out	(75,791)	0	0	0
<i>Net Change in Fund Balances</i>	(128,452)	0	163,462	144
<i>Fund Balance Beginning of Year</i>	<u>397,983</u>	<u>458</u>	<u>105,724</u>	<u>11,371</u>
<i>Fund Balances End of Year</i>	<u>\$ 269,531</u>	<u>\$ 458</u>	<u>\$ 269,186</u>	<u>\$ 11,515</u>

County Court Computer	Total
\$ 0	\$ 15,281
141,561	172,436
0	177,044
<u>0</u>	<u>3,766</u>
<u>141,561</u>	<u>368,527</u>
89,705	89,705
<u>0</u>	<u>116,021</u>
<u>89,705</u>	<u>205,726</u>
<u>51,856</u>	<u>162,801</u>
<u>0</u>	<u>(75,791)</u>
51,856	87,010
<u>212,458</u>	<u>727,994</u>
<u>\$ 264,314</u>	<u>\$ 815,004</u>

Ashtabula County, Ohio

Fund Descriptions – Fiduciary Funds

The Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types:

Private Purpose Trust Funds

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

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

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

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

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

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

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

Agency Funds

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

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

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

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

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

Ashtabula County, Ohio

Fund Descriptions – Fiduciary Funds

Agency Funds (Continued)

Other Agency Funds –

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

Ashtabula County, Ohio
Combining Statement of Net Assets
Private Purpose Trust Funds
December 31, 2004

	Mental Retardation	Children's Trust	County Trust
Assets			
Equity in Pooled Cash and Cash Equivalents	\$ 283,861	\$ 60,426	\$ 0
Cash and Cash Equivalents in Segregated Accounts	0	159,867	53,644
<i>Total Assets</i>	283,861	220,293	53,644
 Net Assets			
Restricted for Other Purposes	\$ 283,861	\$ 220,293	\$ 53,644
<i>Total Net Assets</i>	\$ 283,861	\$ 220,293	\$ 53,644

County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
\$ 0	\$ 0	\$ 202,938	\$ 547,225
<u>55,631</u>	<u>175,076</u>	<u>0</u>	<u>444,218</u>
<u>55,631</u>	<u>175,076</u>	<u>202,938</u>	<u>991,443</u>
<u>\$ 55,631</u>	<u>\$ 175,076</u>	<u>\$ 202,938</u>	<u>\$ 991,443</u>
<u>\$ 55,631</u>	<u>\$ 175,076</u>	<u>\$ 202,938</u>	<u>\$ 991,443</u>

Ashtabula County, Ohio
Combining Statement of Changes in Net Assets
Private Purpose Trust Funds
December 31, 2004

	Mental Retardation	Children's Trust	County Trust
Additions			
Contributions	\$ 8,961	\$ 16,532	\$ 0
Interest	3,624	88	76
<i>Total Additions</i>	12,585	16,620	76
Deductions			
Other Operating Expenses	4,707	114,206	2,814
<i>Change in Net Assets</i>	7,878	(97,586)	(2,738)
<i>Net Assets Beginning of Year</i>	275,983	317,879	56,382
<i>Net Assets End of Year</i>	\$ 283,861	\$ 220,293	\$ 53,644

<u>County Home Resident Trust</u>	<u>Law Enforcement</u>	<u>Nursing Home Memorial Foundation</u>	<u>Total</u>
\$ 176,319	\$ 116,949	\$ 0	\$ 318,761
363	889	2,526	7,566
<u>176,682</u>	<u>117,838</u>	<u>2,526</u>	<u>326,327</u>
<u>173,112</u>	<u>62,139</u>	<u>0</u>	<u>356,978</u>
3,570	55,699	2,526	(30,651)
<u>52,061</u>	<u>119,377</u>	<u>200,412</u>	<u>1,022,094</u>
<u>\$ 55,631</u>	<u>\$ 175,076</u>	<u>\$ 202,938</u>	<u>\$ 991,443</u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Reductions	Balance 12/31/2004
Undivided General Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 3,660,538	\$ 73,247,982	\$ 73,403,322	\$ 3,505,198
Receivables:				
Taxes	65,339,932	65,386,126	65,339,932	65,386,126
Special Assessments	779,462	4,047,037	779,462	4,047,037
<i>Total Assets</i>	\$ 69,779,932	\$ 142,681,145	\$ 139,522,716	\$ 72,938,361
Liabilities				
Due to Other Governments	69,779,932	69,433,163	66,274,734	72,938,361
<i>Total Liabilities</i>	\$ 69,779,932	\$ 69,433,163	\$ 66,274,734	\$ 72,938,361
 Auto License				
Assets				
Due from Other Governments	\$ 619,378	\$ 617,145	\$ 619,378	\$ 617,145
Liabilities				
Due to Other Governments	\$ 619,378	\$ 617,145	\$ 619,378	\$ 617,145
 Cigarette Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 970	\$ 5,728	\$ 6,698	\$ 0
Liabilities				
Due to Other Governments	\$ 970	\$ 5,728	\$ 6,698	\$ 0
 Township Gas Tax				
Assets				
Due from Other Governments	\$ 828,852	\$ 991,413	\$ 828,852	\$ 991,413
Liabilities				
Due to Other Governments	\$ 828,852	\$ 991,413	\$ 828,852	\$ 991,413
 Undivided Local Government				
Assets				
Due from Other Governments	\$ 1,450,406	\$ 1,358,155	\$ 1,450,406	\$ 1,358,155
Liabilities				
Due to Other Governments	\$ 1,450,406	\$ 1,358,155	\$ 1,450,406	\$ 1,358,155

(Continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Reductions	Balance 12/31/2004
Trailer Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 98,610	\$ 706,111	\$ 682,333	\$ 122,388
Liabilities				
Due to Other Governments	\$ 98,610	\$ 706,111	\$ 682,333	\$ 122,388
 Law Library				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 9,973	\$ 154,409	\$ 159,888	\$ 4,494
Cash and Cash Equivalents in Segregated Accounts	1,825	19,034	0	20,859
Accounts Receivable	5,257	6,577	5,257	6,577
Due from Other Governments	793	0	793	0
<i>Total Assets</i>	<u>\$ 17,848</u>	<u>\$ 180,020</u>	<u>\$ 165,938</u>	<u>\$ 31,930</u>
Liabilities				
Due to Other Governments	\$ 17,848	\$ 180,020	\$ 165,938	\$ 31,930
 Unclaimed Forfeited Land				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 33,372	\$ 1	\$ 0	\$ 33,373
Liabilities				
Undistributed Monies	\$ 33,372	\$ 1	\$ 0	\$ 33,373
 Undivided Personal Property				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 632,341	\$ 16,510,534	\$ 16,714,992	\$ 427,883
Taxes Receivable	14,306,375	16,454,779	14,306,375	16,454,779
<i>Total Assets</i>	<u>\$ 14,938,716</u>	<u>\$ 32,965,313</u>	<u>\$ 31,021,367</u>	<u>\$ 16,882,662</u>
Liabilities				
Due to Other Governments	14,938,716	32,965,313	31,021,367	16,882,662
<i>Total Liabilities</i>	<u>\$ 14,938,716</u>	<u>\$ 32,965,313</u>	<u>\$ 31,021,367</u>	<u>\$ 16,882,662</u>
 Library and Local Government				
Assets				
Due from Other Governments	\$ 2,326,019	\$ 1,979,135	\$ 2,326,019	\$ 1,979,135
Liabilities				
Due to Other Governments	\$ 2,326,019	\$ 1,979,135	\$ 2,326,019	\$ 1,979,135

(Continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Reductions	Balance 12/31/2004
<i>Inheritance Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 425,253	\$ 728,938	\$ 766,280	\$ 387,911
Liabilities				
Due to Other Governments	\$ 425,253	\$ 728,938	\$ 766,280	\$ 387,911
 <i>Payroll Clearing</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 106,602	\$ 93,799	\$ 0	\$ 200,401
Liabilities				
Undistributed Monies	\$ 106,602	\$ 93,799	\$ 0	\$ 200,401
 <i>Economic Development</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 4,704	\$ 257,936	\$ 262,640	\$ 0
Due From Other Governments	0	4,375	0	4,375
<i>Total Assets</i>	\$ 4,704	\$ 262,311	\$ 262,640	\$ 4,375
Liabilities				
Due to Other Governments	\$ 4,704	\$ 262,311	\$ 262,640	\$ 4,375
 <i>Prepayment</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 311,294	\$ 776,303	\$ 729,525	\$ 358,072
Liabilities				
Due to Other Governments	\$ 311,294	\$ 776,303	\$ 729,525	\$ 358,072
 <i>Metropolitan Park</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 20,857	\$ 64,346	\$ 45,166	\$ 40,037
Accounts Receivable	18	0	18	0
<i>Total Assets</i>	\$ 20,875	\$ 64,346	\$ 45,184	\$ 40,037
Liabilities				
Undistributed Monies	\$ 20,875	\$ 64,346	\$ 45,184	\$ 40,037
 <i>Board of Health</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 1,193,980	\$ 1,623,349	\$ 1,533,907	\$ 1,283,422
Accounts Receivable	0	2,479	0	2,479
Due From Other Governments	0	28,509	0	28,509
<i>Total Assets</i>	\$ 1,193,980	\$ 1,654,337	\$ 1,533,907	\$ 1,314,410
Liabilities				
Undistributed Monies	\$ 1,193,980	\$ 1,654,337	\$ 1,533,907	\$ 1,314,410

(Continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Reductions	Balance 12/31/2004
Soil and Water Special				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 80,759	\$ 178,819	\$ 183,521	\$ 76,057
Liabilities				
Undistributed Monies	\$ 80,759	\$ 178,819	\$ 183,521	\$ 76,057
Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 550,228	\$ 24,512,091	\$ 24,182,643	\$ 879,676
Interest Receivable	494	0	494	0
<i>Total Assets</i>	<u>\$ 550,722</u>	<u>\$ 24,512,091</u>	<u>\$ 24,183,137</u>	<u>\$ 879,676</u>
Liabilities				
Undistributed Monies	\$ 550,722	\$ 24,512,091	\$ 24,183,137	\$ 879,676
County Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 368,874	\$ 54,955	\$ 0	\$ 423,829
Accounts Receivable	2,959	0	2,959	0
<i>Total Assets</i>	<u>\$ 371,833</u>	<u>\$ 54,955</u>	<u>\$ 2,959</u>	<u>\$ 423,829</u>
Liabilities				
Undistributed Monies	\$ 371,833	\$ 54,955	\$ 2,959	\$ 423,829
Alimony / Support				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 75,995	\$ 0	\$ 75,995	\$ 0
Accounts Receivable	4,397,585	4,331,998	4,397,585	4,331,998
<i>Total Assets</i>	<u>\$ 4,473,580</u>	<u>\$ 4,331,998</u>	<u>\$ 4,473,580</u>	<u>\$ 4,331,998</u>
Liabilities				
Deposits Held and Due to Others	\$ 4,473,580	\$ 4,331,998	\$ 4,473,580	\$ 4,331,998
Inmate				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 6,935	\$ 16,508	\$ 0	\$ 23,443
Liabilities				
Undistributed Monies	\$ 6,935	\$ 16,508	\$ 0	\$ 23,443

(Continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Reductions	Balance 12/31/2004
<i>Refund Occupancy</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 562,632	\$ 240,430	\$ 180,791	\$ 622,271
Liabilities				
Undistributed Monies	\$ 562,632	\$ 240,430	\$ 180,791	\$ 622,271
<i>Homestead and Rollback</i>				
Assets				
Due from Other Governments	\$ 774,577	\$ 788,221	\$ 774,577	\$ 788,221
Liabilities				
Due to Other Governments	\$ 774,577	\$ 788,221	\$ 774,577	\$ 788,221
<i>Metro Housing Authority Pilot</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 75,860	\$ 34,332	\$ 0	\$ 110,192
Liabilities				
Due to Other Governments	\$ 75,860	\$ 34,332	\$ 0	\$ 110,192
<i>Ashtabula City Permit Fees</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ (1,600)	\$ 176,750	\$ 170,350	\$ 4,800
Liabilities				
Due to Other Governments	\$ (1,600)	\$ 176,750	\$ 170,350	\$ 4,800
<i>Family and Children</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 182,749	\$ 254,152	\$ 336,638	\$ 100,263
Liabilities				
Accounts Payable	\$ 29,678	\$ 1,732	\$ 29,678	\$ 1,732
Undistributed Monies	153,071	29,678	84,218	98,531
<i>Total Assets</i>	\$ 182,749	\$ 31,410	\$ 113,896	\$ 100,263
<i>Local Government Revenue Assistance</i>				
Assets				
Due from Other Governments	\$ 327,819	\$ 306,314	\$ 327,819	\$ 306,314
Liabilities				
Due to Other Governments	\$ 327,819	\$ 306,314	\$ 327,819	\$ 306,314

(Continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Reductions	Balance 12/31/2004
Unemployment Compensation				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ (9,583)	\$ 91,694	\$ 82,111	\$ 0
Liabilities				
Due to Other Governments	\$ (9,583)	\$ 91,694	\$ 82,111	\$ 0
Ohio Elections Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 375	\$ 215	\$ 530	\$ 60
Liabilities				
Undistributed Monies	\$ 375	\$ 215	\$ 530	\$ 60
Recorders Housing				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 181,535	\$ 642,236	\$ 680,593	\$ 143,178
Liabilities				
Undistributed Monies	\$ 181,535	\$ 642,236	\$ 680,593	\$ 143,178
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 7,571,221	\$ 95,788,064	\$ 95,939,285	\$ 7,420,000
Cash and Cash Equivalents in Segregated Accounts	1,003,857	24,602,588	24,258,638	1,347,807
Receivables:				
Taxes	79,646,307	81,840,905	79,646,307	81,840,905
Accounts	4,405,819	4,341,054	4,405,819	4,341,054
Special Assessments	779,462	4,047,037	779,462	4,047,037
Interest	494	0	494	0
Due from Other Governments	6,327,844	6,073,267	6,327,844	6,073,267
<i>Total Assets</i>	<u>\$ 99,735,004</u>	<u>\$ 216,692,915</u>	<u>\$ 211,357,849</u>	<u>\$ 105,070,070</u>
Liabilities				
Accounts Payable	\$ 29,678	\$ 1,732	\$ 29,678	\$ 1,732
Due to Other Governments	91,969,055	111,401,046	106,489,027	96,881,074
Undistributed Monies	3,262,691	27,487,415	26,894,840	3,855,266
Deposits Held and Due to Others	4,473,580	4,331,998	4,473,580	4,331,998
<i>Total Liabilities</i>	<u>\$ 99,735,004</u>	<u>\$ 143,222,191</u>	<u>\$ 137,887,125</u>	<u>\$ 105,070,070</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property and Other Local Taxes	\$ 3,373,000	\$ 3,373,000	\$ 3,736,887	\$ 363,887
Permissive Sales Taxes	7,500,000	7,500,000	8,359,502	859,502
Charges for Services	3,543,248	3,571,728	3,862,925	291,197
Licenses and Permits	34,500	0	38,532	38,532
Fines and Forfeitures	454,814	462,840	591,285	128,445
Intergovernmental	3,369,000	2,337,698	2,393,679	55,981
Interest	361,552	363,328	518,138	154,810
Other	233,865	218,865	49,451	(169,414)
<i>Total Revenues</i>	<u>18,869,979</u>	<u>17,827,459</u>	<u>19,550,399</u>	<u>1,722,940</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners Office				
Personal Services	417,648	418,910	418,907	3
Fringe Benefits	86,771	86,684	83,583	3,101
Materials and Supplies	4,504	5,881	5,503	378
Contractual Services	1,948	3,509	3,209	300
Other	6,469	17,059	15,432	1,627
Total Commissioners Office	<u>517,340</u>	<u>532,043</u>	<u>526,634</u>	<u>5,409</u>
Commissioners Microfilm				
Personal Services	102,124	106,905	106,903	2
Fringe Benefits	0	14,790	14,785	5
Materials and Supplies	14,196	34,108	34,085	23
Contractual Services	17,508	2,236	2,236	0
Total Commissioners Microfilm	<u>133,828</u>	<u>158,039</u>	<u>158,009</u>	<u>30</u>
Commissioners Data Services				
Personal Services	109,342	111,427	111,426	1
Fringe Benefits	18,773	20,961	19,844	1,117
Materials and Supplies	5,285	7,710	7,036	674
Contractual Services	90,411	116,774	98,284	18,490
Total Commissioners Data Services	<u>223,811</u>	<u>256,872</u>	<u>236,590</u>	<u>20,282</u>

(Continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Auditor's Office				
Personal Services	360,382	369,088	369,088	0
Fringe Benefits	57,647	56,062	54,060	2,002
Materials and Supplies	12,927	15,354	14,737	617
Contractual Services	66	21,571	8,202	13,369
Other	2,328	6,384	5,419	965
Total Auditor's Office	433,350	468,459	451,506	16,953
County Treasurer's Office				
Personal Services	240,720	240,710	240,691	19
Fringe Benefits	32,814	34,844	34,297	547
Materials and Supplies	12,975	14,000	6,442	7,558
Contractual Services	3,546	3,165	2,825	340
Other	4,375	5,299	4,496	803
Total County Treasurer's Office	294,430	298,018	288,751	9,267
Prosecuting Attorney				
Personal Services	780,977	798,680	797,361	1,319
Fringe Benefits	123,702	124,540	121,233	3,307
Materials and Supplies	11,623	9,465	9,463	2
Contractual Services	1,717	2,314	1,314	1,000
Other	54,602	54,465	54,035	430
Total Prosecuting Attorney	972,621	989,464	983,406	6,058
Historical Society				
Contractual Services	4,000	4,000	4,000	0
County Planning Commission				
Personal Services	101,319	102,228	102,085	143
Fringe Benefits	30,421	31,934	31,462	472
Materials and Supplies	4,009	1,183	1,162	21
Contractual Services	297	4,422	4,422	0
Other	904	754	753	1
Total County Planning Commission	136,950	140,521	139,884	637

(Continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
County Purchasing Department				
Fringe Benefits	144	3,345	3,137	208
Materials and Supplies	415,768	485,754	468,562	17,192
Contractual Services	6,987	12,241	11,776	465
Other	31,459	44,510	43,483	1,027
Total County Purchasing Department	454,358	545,850	526,958	18,892
Board of Elections				
Personal Services	287,053	292,434	293,003	(569)
Fringe Benefits	45,535	46,600	45,283	1,317
Materials and Supplies	19,944	56,217	56,027	190
Contractual Services	21,199	18,774	18,361	413
Other	91,643	164,984	164,046	938
Total Board of Elections	465,374	579,009	576,720	2,289
Maintenance and Operations				
Personal Services	185,083	185,083	183,391	1,692
Fringe Benefits	26,290	26,305	25,768	537
Materials and Supplies	37,084	61,238	55,456	5,782
Contractual Services	717,247	908,226	907,997	229
Total Maintenance and Operations	965,704	1,180,852	1,172,612	8,240
County Recorder				
Personal Services	180,487	180,487	180,487	0
Fringe Benefits	27,141	27,305	26,326	979
Materials and Supplies	4,476	4,972	4,463	509
Contractual Services	1,635	3,495	3,495	0
Other	(4,477)	8,629	8,629	0
Total County Recorder	209,262	224,888	223,400	1,488
County General Taxes				
Other	6,244	20,829	20,837	(8)
Board of Revision				
Fringe Benefits	500	500	0	500
Materials and Supplies	125	125	0	125
Contractual Services	1,250	6,250	5,000	1,250
Total Board of Revision	1,875	6,875	5,000	1,875

(Continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Recorder's Micrographic				
Contractual Services	112,500	127,852	112,120	15,732
Capital Outlay	10,000	10,000	2,860	7,140
	<u>122,500</u>	<u>137,852</u>	<u>114,980</u>	<u>22,872</u>
Total Recorder's Micrographic				
County Wide Audit				
Contractual Services	150,000	153,900	155,752	(1,852)
	<u>5,091,647</u>	<u>5,697,471</u>	<u>5,585,039</u>	<u>112,432</u>
Total General Government- Legislative and Executive				
General Government:				
Judicial				
Court of Appeals				
Contractual Services	12,762	66,788	66,788	0
Common Pleas Court				
Personal Services	760,909	767,197	767,196	1
Fringe Benefits	116,150	114,280	113,432	848
Materials and Supplies	34,996	41,658	39,256	2,402
Contractual Services	66,404	81,636	81,594	42
Other	2,177	2,839	1,808	1,031
	<u>980,636</u>	<u>1,007,610</u>	<u>1,003,286</u>	<u>4,324</u>
Total Common Pleas Court				
Common Pleas Jury Commission				
Personal Services	21,989	21,989	22,458	(469)
Fringe Benefits	3,197	3,261	3,255	6
Materials and Supplies	474	784	534	250
Contractual Services	4,853	6,036	5,373	663
Other	145	194	169	25
	<u>30,658</u>	<u>32,264</u>	<u>31,789</u>	<u>475</u>
Total Common Pleas Jury Commission				
Court Mediator				
Personal Services	100,786	101,237	101,237	0
Fringe Benefits	15,094	15,093	14,613	480
	<u>115,880</u>	<u>116,330</u>	<u>115,850</u>	<u>480</u>
Total Court Mediator				

(Continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Juvenile Court				
Personal Services	221,604	222,903	216,609	6,294
Fringe Benefits	36,360	36,685	34,158	2,527
Materials and Supplies	1,901	2,806	2,757	49
Contractual Services	16,681	17,579	13,415	4,164
Other	6,528	10,490	9,790	700
Total Juvenile Court	283,074	290,463	276,729	13,734
Probate Court				
Personal Services	174,125	179,507	179,507	0
Fringe Benefits	19,787	27,470	27,392	78
Materials and Supplies	25	4,777	4,507	270
Contractual Services	1,860	2,267	2,135	132
Other	7,941	2,116	1,548	568
Total Probate Court	203,738	216,137	215,089	1,048
Clerk of Courts				
Personal Services	280,420	295,420	284,791	10,629
Fringe Benefits	41,553	41,553	40,645	908
Materials and Supplies	10,458	13,789	11,749	2,040
Contractual Services	1,072	21,010	20,648	362
Total Clerk of Courts	333,503	371,772	357,833	13,939
Eastern County Court				
Personal Services	130,826	142,597	142,596	1
Fringe Benefits	21,291	21,405	21,380	25
Materials and Supplies	1,490	2,893	2,813	80
Contractual Services	1,343	908	658	250
Other	1,431	3,733	3,712	21
Total Eastern County Court	156,381	171,536	171,159	377
Western County Court				
Personal Services	154,157	154,179	152,206	1,973
Fringe Benefits	26,575	26,892	24,958	1,934
Materials and Supplies	3,012	6,519	6,505	14
Contractual Services	965	3,190	3,189	1
Other	4,575	5,487	4,264	1,223
Total Western County Court	189,284	196,267	191,122	5,145

(Continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Ashtabula Municipal Court				
Personal Services	87,328	89,870	89,902	(32)
Fringe Benefits	4,108	33,398	33,265	133
Contractual Services	5,092	7,760	7,356	404
Other	942	4,436	4,436	0
Total Ashtabula Municipal Court	97,470	135,464	134,959	505
Conneaut Municipal Court				
Personal Services	56,953	60,498	60,278	220
Fringe Benefits	16,032	20,826	20,743	83
Contractual Services	5,575	5,577	4,778	799
Other	0	1,040	1,020	20
Total Conneaut Municipal Court	78,560	87,941	86,819	1,122
Law Library				
Personal Services	47,002	47,695	47,695	0
Fringe Benefits	6,340	6,341	6,220	121
Total Law Library	53,342	54,036	53,915	121
Attorney Fees Public Defender				
Contractual Services	551,930	837,655	839,697	(2,042)
Total General Government - Judicial	3,087,218	3,584,263	3,545,035	39,228
Public Safety:				
Adult Probation				
Personal Services	30,981	31,495	31,495	0
Fringe Benefits	4,172	4,172	4,108	64
Materials and Supplies	245	1,450	1,440	10
Total Adult Probation	35,398	37,117	37,043	74
Juvenile Probation				
Personal Services	296,152	299,182	299,173	9
Fringe Benefits	45,167	45,212	44,318	894
Materials and Supplies	2,815	3,857	3,363	494
Total Juvenile Probation	344,134	348,251	346,854	1,397

(Continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Coroner				
Personal Services	154,547	158,374	158,373	1
Fringe Benefits	23,398	24,192	23,940	252
Materials and Supplies	2,201	24,833	24,709	124
Contractual Services	65,287	89,530	83,586	5,944
Other	13,628	15,171	15,082	89
Total Coroner	259,061	312,100	305,690	6,410
Sheriff Department				
Personal Services	3,966,032	4,427,997	4,414,737	13,260
Fringe Benefits	673,725	682,878	682,702	176
Materials and Supplies	219,952	351,920	351,919	1
Contractual Services	100,759	88,564	88,562	2
Capital Outlay	241,177	314,596	314,595	1
Other	12,163	44,216	44,141	75
Total Sheriff Department	5,213,808	5,910,171	5,896,656	13,515
Building Regulations Department				
Personal Services	237,671	239,512	239,512	0
Fringe Benefits	34,848	34,686	34,091	595
Materials and Supplies	2,504	2,478	2,075	403
Contractual Services	22,070	29,767	29,155	612
Other	330	800	800	0
Total Building Regulations Department	297,423	307,243	305,633	1,610
Total Public Safety	6,149,824	6,914,882	6,891,876	23,006
Public Works:				
County Engineer Office				
Personal Services	123,768	130,882	130,882	0
Fringe Benefits	19,381	18,879	18,879	0
Materials and Supplies	474	900	795	105
Contractual Services	1,625	977	891	86
Total County Engineer Office	145,248	151,638	151,447	191

(Continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Other				
Contractual Services	0	26,800	0	26,800
Total Public Works	<u>145,248</u>	<u>178,438</u>	<u>151,447</u>	<u>26,991</u>
Health:				
Tuberculosis Clinic and Care				
Contractual Services	15,895	34,648	33,710	938
Registration Vital Statistics				
Other	750	750	0	750
Other Health Department				
Contractual Services	91,332	150,000	149,931	69
Other	250	250	0	250
Total Other Health Department	<u>91,582</u>	<u>150,250</u>	<u>149,931</u>	<u>319</u>
Total Health	<u>108,227</u>	<u>185,648</u>	<u>183,641</u>	<u>2,007</u>
Human Services:				
Veterans Service Commission				
Personal Services	165,535	159,235	153,751	5,484
Fringe Benefits	29,248	29,772	28,321	1,451
Materials and Supplies	5,045	5,959	5,273	686
Contractual Services	148,082	148,181	136,241	11,940
Capital Outlay	1,724	10,000	9,224	776
Other	157,624	230,268	228,813	1,455
Total Veterans Service Commission	<u>507,258</u>	<u>583,415</u>	<u>561,623</u>	<u>21,792</u>
Veterans Service				
Materials and Supplies	2,621	6,499	5,503	996
Contractual Services	3,700	3,700	3,000	700
Other	5,383	8,683	8,683	0
Total Veterans Service	<u>11,704</u>	<u>18,882</u>	<u>17,186</u>	<u>1,696</u>

(Continued)

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
County Humane Society				
Personal Services	2,506	2,506	1,717	789
Fringe Benefits	400	400	276	124
Total County Humane Society	2,906	2,906	1,993	913
Total Human Services	521,868	605,203	580,802	24,401
Conservation and Recreation				
Agriculture Department				
Contractual Services	308,821	378,696	472,151	(93,455)
Other	75	575	0	575
Total Agriculture Department	308,896	379,271	472,151	(92,880)
Total Conservation and Recreation	308,896	379,271	472,151	(92,880)
Other:				
Group and Liability Insurance				
Fringe Benefits	113,930	4,778,400	2,347,422	2,430,978
Contractual Services	5,335	538,552	395,311	143,241
Other	0	180,000	0	180,000
Total Group and Liability Insurance	119,265	5,496,952	2,742,733	2,754,219
Other Expenses				
Personal Services	137,741	203,861	203,861	0
Contractual Services	191,667	498,281	497,584	697
Other	0	50,000	2,112	47,888
Total Other Expenses	329,408	752,142	703,557	48,585
Total Other	448,673	6,249,094	3,446,290	2,802,804
Debt Service				
Principal Retirement	0	164,612	164,612	0
Interest and Fiscal Charges	0	9,876	9,876	0
Total Debt Service	0	174,488	174,488	0
<i>Total Expenditures</i>	15,861,601	23,968,758	21,030,769	2,937,989
<i>Excess of Revenues Over (Under) Expenditures</i>	3,008,378	(6,141,299)	(1,480,370)	4,660,929

(Continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Other Financing Sources (Uses)				
Inception of Capital Lease	0	206,788	206,788	0
Other Financing Sources	0	15,000	92,786	77,786
Advances In	0	100,000	518,209	418,209
Operating Transfers In	43	43	15,000	14,957
Operating Transfers Out	<u>(371,200)</u>	<u>(1,286,012)</u>	<u>(1,286,012)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(371,157)</u>	<u>(964,181)</u>	<u>(453,229)</u>	<u>510,952</u>
<i>Net Change in Fund Balance</i>	2,637,221	(7,105,480)	(1,933,599)	5,171,881
<i>Fund Balance Beginning of Year</i>	3,192,290	3,192,290	3,192,290	0
Prior Year Encumbrances Appropriated	<u>589,489</u>	<u>589,489</u>	<u>589,489</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 6,419,000</u>	<u>\$ (3,323,701)</u>	<u>\$ 1,848,180</u>	<u>\$ 5,171,881</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 7,500	\$ 7,500	\$ 11,917	\$ 4,417
Fines and Forfeitures	75,000	76,608	69,053	(7,555)
Intergovernmental	5,845,000	8,011,156	8,152,290	141,134
Interest	25,000	27,170	23,513	(3,657)
<i>Total Revenues</i>	<u>5,952,500</u>	<u>8,122,434</u>	<u>8,256,773</u>	<u>134,339</u>
Expenditures				
Current:				
Public Works:				
Engineer				
Personal Services	614,377	614,377	609,081	5,296
Fringe Benefits	235,728	236,321	204,121	32,200
Total Engineer	<u>850,105</u>	<u>850,698</u>	<u>813,202</u>	<u>37,496</u>
Roads				
Personal Services	1,150,000	1,150,000	1,129,797	20,203
Fringe Benefits	517,840	507,840	409,649	98,191
Materials and Supplies	1,245,000	1,298,474	1,269,142	29,332
Contractual Services	1,281,500	3,485,989	3,447,569	38,420
Capital Outlay	220,000	259,175	215,411	43,764
Total Roads	<u>4,414,340</u>	<u>6,701,478</u>	<u>6,471,568</u>	<u>229,910</u>
Bridges and Culverts				
Personal Services	364,600	378,300	374,722	3,578
Fringe Benefits	165,444	165,444	140,795	24,649
Materials and Supplies	275,000	229,121	196,226	32,895
Contractual Services	331,200	723,497	693,634	29,863
Capital Outlay	10,000	6,800	2,211	4,589
Total Bridges and Culverts	<u>1,146,244</u>	<u>1,503,162</u>	<u>1,407,588</u>	<u>95,574</u>
Total Public Works	6,410,689	9,055,338	8,692,358	362,980
Debt Service				
Principal Retirement	0	96,491	96,491	0
Interest and Fiscal Charges	0	2,717	2,717	0
Total Debt Service	<u>0</u>	<u>99,208</u>	<u>99,208</u>	<u>0</u>
<i>Total Expenditures</i>	<u>6,410,689</u>	<u>9,154,546</u>	<u>8,791,566</u>	<u>362,980</u>
<i>Excess of Revenues Under Expenditures</i>	(458,189)	(1,032,112)	(534,793)	497,319

(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, 2004*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other Financing Sources (Uses)				
Inception of Capital Lease	0	102,000	102,000	0
Proceeds of Notes	0	50,000	50,000	0
Operating Transfers Out	<u>(45,000)</u>	<u>(45,000)</u>	<u>(41,100)</u>	<u>3,900</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(45,000)</u>	<u>107,000</u>	<u>110,900</u>	<u>3,900</u>
<i>Net Change in Fund Balance</i>	(503,189)	(925,112)	(423,893)	501,219
<i>Fund Balance Beginning of Year</i>	1,411,575	1,411,575	1,411,575	0
Prior Year Encumbrances Appropriated	<u>239,753</u>	<u>239,753</u>	<u>239,753</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,148,139</u>	<u>\$ 726,216</u>	<u>\$ 1,227,435</u>	<u>\$ 501,219</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Local Taxes	\$ 1,291,132	\$ 1,291,132	\$ 1,348,267	\$ 57,135
Charges for Services	228,051	228,051	107,119	(120,932)
Intergovernmental	16,381,474	16,381,722	11,350,974	(5,030,748)
Other	114,362	114,362	133,208	18,846
<i>Total Revenues</i>	<u>18,015,019</u>	<u>18,015,267</u>	<u>12,939,568</u>	<u>(5,075,699)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance-Administration				
Personal Services	4,770,822	4,762,822	4,459,913	302,909
Fringe Benefits	2,166,307	2,200,119	1,818,501	381,618
Materials and Supplies	285,219	347,066	282,405	64,661
Contractual Services	8,168,728	9,301,715	6,474,120	2,827,595
Capital Outlay	260,307	98,284	57,237	41,047
Other	37,064	43,239	33,509	9,730
<i>Total Public Assistance-Administration</i>	<u>15,688,447</u>	<u>16,753,245</u>	<u>13,125,685</u>	<u>3,627,560</u>
Transportation				
Fringe Benefits	935,000	1,147,400	1,147,400	0
Materials and Supplies	3,000	3,100	3,100	0
Contractual Services	18,000	34,887	34,887	0
Capital Outlay	100	0	0	0
<i>Total Transportation</i>	<u>956,100</u>	<u>1,185,387</u>	<u>1,185,387</u>	<u>0</u>
Senior Services Levy				
Contractual Services	1,720,282	1,876,046	1,572,865	303,181
Capital Outlay	50,000	50,000	500	49,500
<i>Total Senior Services Levy</i>	<u>1,770,282</u>	<u>1,926,046</u>	<u>1,573,365</u>	<u>352,681</u>
<i>Total Expenditures</i>	<u>18,414,829</u>	<u>19,864,678</u>	<u>15,884,437</u>	<u>3,980,241</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(399,810)</u>	<u>(1,849,411)</u>	<u>(2,944,869)</u>	<u>(1,095,458)</u>

(Continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund (Continued)
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Financing Sources (Uses)				
Operating Transfers In	400,000	400,000	500,000	100,000
Operating Transfers Out	(38,550)	(100)	0	100
<i>Total Other Financing Sources (Uses)</i>	<u>361,450</u>	<u>399,900</u>	<u>500,000</u>	<u>100,100</u>
<i>Net Change in Fund Balance</i>	(38,360)	(1,449,511)	(2,444,869)	(995,358)
<i>Fund Balance Beginning of Year</i>	1,555,799	1,555,799	1,555,799	0
Prior Year Encumbrances Appropriated	<u>1,864,646</u>	<u>1,864,646</u>	<u>1,864,646</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,382,085</u>	<u>\$ 1,970,934</u>	<u>\$ 975,576</u>	<u>\$ (995,358)</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Board of MRDD Fund
For the Year Ended December 31, 2004

	<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	\$ 6,781,000	\$ 6,781,000	\$ 6,646,961	\$ (134,039)
Charges for Services	100,000	100,000	117,435	17,435
Intergovernmental	3,432,000	3,432,000	3,765,046	333,046
<i>Total Revenues</i>	<u>10,313,000</u>	<u>10,313,000</u>	<u>10,529,442</u>	<u>216,442</u>
Expenditures				
Current:				
Health:				
169 Board				
Personal Services	5,805,000	5,774,000	5,435,230	338,770
Fringe Benefits	2,997,000	2,989,565	2,689,259	300,306
Materials and Supplies	229,000	261,476	243,878	17,598
Contractual Services	967,000	1,008,904	846,712	162,192
Capital Outlay	150,000	170,029	148,163	21,866
Other	11,000	11,500	9,671	1,829
Total 169 Board	<u>10,159,000</u>	<u>10,215,474</u>	<u>9,372,913</u>	<u>842,561</u>
<i>Total Expenditures</i>	<u>10,159,000</u>	<u>10,215,474</u>	<u>9,372,913</u>	<u>842,561</u>
<i>Net Change in Fund Balance</i>	154,000	97,526	1,156,529	1,059,003
<i>Fund Balance Beginning of Year</i>	5,173,955	5,173,955	5,173,955	0
Prior Year Encumbrances Appropriated	<u>229,885</u>	<u>229,885</u>	<u>229,885</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 5,557,840</u></u>	<u><u>\$ 5,501,366</u></u>	<u><u>\$ 6,560,369</u></u>	<u><u>\$ 1,059,003</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Nursing Home Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 966,880	\$ 966,880	\$ 2,075,095	\$ 1,108,215
Intergovernmental	10,291,634	10,291,634	8,469,673	(1,821,961)
Interest	0	0	31	31
<i>Total Revenues</i>	<u>11,258,514</u>	<u>11,258,514</u>	<u>10,544,799</u>	<u>(713,715)</u>
Expenditures				
Current:				
Human Services:				
Nursing Home				
Personal Services	5,650,164	5,650,167	5,497,052	153,115
Fringe Benefits	2,467,132	2,650,919	2,283,518	367,401
Materials and Supplies	1,053,015	1,117,642	1,073,414	44,228
Contractual Services	1,876,068	1,966,936	1,909,691	57,245
Capital Outlay	41,222	50,864	38,118	12,746
Other	35,203	48,740	39,923	8,817
Total Nursing Home	<u>11,122,804</u>	<u>11,485,268</u>	<u>10,841,716</u>	<u>643,552</u>
Total Human Services	11,122,804	11,485,268	10,841,716	643,552
Debt Service				
Principal Retirement	0	394	394	0
Interest and Fiscal Charges	0	4	4	0
Total Debt Service	<u>0</u>	<u>398</u>	<u>398</u>	<u>0</u>
<i>Total Expenditures</i>	<u>11,122,804</u>	<u>11,485,666</u>	<u>10,842,114</u>	<u>643,552</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	135,710	(227,152)	(297,315)	(70,163)
Other Financing Sources (Uses)				
Operating Transfers In	0	0	75,791	75,791
Operating Transfers Out	(226,717)	(226,717)	(218,079)	8,638
<i>Total Other Financing Sources (Uses)</i>	<u>(226,717)</u>	<u>(226,717)</u>	<u>(142,288)</u>	<u>84,429</u>
<i>Net Change in Fund Balance</i>	(91,007)	(453,869)	(439,603)	14,266
<i>Fund Balance (Deficit) Beginning of Year</i>	(168,149)	(168,149)	(168,149)	0
Prior Year Encumbrances Appropriated	<u>558,452</u>	<u>558,452</u>	<u>558,452</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 299,296</u>	<u>\$ (63,566)</u>	<u>\$ (49,300)</u>	<u>\$ 14,266</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Viaduct Lighting Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 0</u>	<u>\$ (2,000)</u>
Expenditures				
Current:				
Public Works:				
Viaduct Lighting				
Contractual Services	<u>2,000</u>	<u>2,000</u>	<u>218</u>	<u>1,782</u>
<i>Net Change in Fund Balance</i>	0	0	(218)	(218)
<i>Fund Balance Beginning of Year</i>	<u>4,098</u>	<u>4,098</u>	<u>4,098</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 4,098</u></u>	<u><u>\$ 4,098</u></u>	<u><u>\$ 3,880</u></u>	<u><u>\$ (218)</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 90,000	\$ 90,000	\$ 86,387	\$ (3,613)
Fines and Forfeitures	<u>0</u>	<u>0</u>	<u>2,616</u>	<u>2,616</u>
<i>Total Revenues</i>	<u>90,000</u>	<u>90,000</u>	<u>89,003</u>	<u>(997)</u>
Expenditures				
Current:				
Dog and Kennel				
Personal Services	38,041	43,041	42,426	615
Fringe Benefits	19,377	20,013	5,968	14,045
Materials and Supplies	13,000	16,170	15,116	1,054
Contractual Services	53,600	53,600	52,660	940
Capital Outlay	1,200	1,200	72	1,128
Other	<u>1,650</u>	<u>1,650</u>	<u>0</u>	<u>1,650</u>
<i>Total Expenditures</i>	<u>126,868</u>	<u>135,674</u>	<u>116,242</u>	<u>19,432</u>
<i>Excess of Revenues Under Expenditures</i>	(36,868)	(45,674)	(27,239)	18,435
Other Financing Sources				
Operating Transfers In	<u>35,000</u>	<u>35,000</u>	<u>12,900</u>	<u>(22,100)</u>
<i>Net Change in Fund Balance</i>	(1,868)	(10,674)	(14,339)	(3,665)
<i>Fund Balance Beginning of Year</i>	52,294	52,294	52,294	0
Prior Year Encumbrances Appropriated	<u>3,303</u>	<u>3,303</u>	<u>3,303</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 53,729</u>	<u>\$ 44,923</u>	<u>\$ 41,258</u>	<u>\$ (3,665)</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Licenses and Permits	\$ 40,500	\$ 40,500	\$ 14,052	\$ (26,448)
Intergovernmental	<u>0</u>	<u>0</u>	<u>15,913</u>	<u>15,913</u>
<i>Total Revenues</i>	<u>40,500</u>	<u>40,500</u>	<u>29,965</u>	<u>(10,535)</u>
Expenditures				
Current:				
Marriage License Special				
Other	<u>15,300</u>	<u>45,750</u>	<u>45,653</u>	<u>97</u>
<i>Net Change in Fund Balance</i>	25,200	(5,250)	(15,688)	(10,438)
<i>Fund Balance Beginning of Year</i>	<u>14,852</u>	<u>14,852</u>	<u>14,852</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 40,052</u></u>	<u><u>\$ 9,602</u></u>	<u><u>\$ (836)</u></u>	<u><u>\$ (10,438)</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2004

	<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	\$ 2,125,000	\$ 2,125,000	\$ 2,171,021	\$ 46,021
Charges for Services	179,543	179,543	188,360	8,817
Intergovernmental	<u>3,538,406</u>	<u>3,592,448</u>	<u>4,060,651</u>	<u>468,203</u>
<i>Total Revenues</i>	<u>5,842,949</u>	<u>5,896,991</u>	<u>6,420,032</u>	<u>523,041</u>
Expenditures				
Current:				
Human Services:				
Children Services Fund				
Personal Services	2,262,969	2,352,969	2,336,685	16,284
Fringe Benefits	1,061,225	1,100,164	926,108	174,056
Materials and Supplies	93,361	100,939	83,988	16,951
Contractual Services	2,304,062	2,462,890	2,435,999	26,891
Capital Outlay	24,865	24,865	15,027	9,838
Other	<u>73,949</u>	<u>80,295</u>	<u>76,850</u>	<u>3,445</u>
Total Children Services Fund	<u>5,820,431</u>	<u>6,122,122</u>	<u>5,874,657</u>	<u>247,465</u>
Receiving Home				
Personal Services	792,951	792,951	691,599	101,352
Fringe Benefits	385,219	385,538	238,176	147,362
Materials and Supplies	67,456	73,830	53,669	20,161
Contractual Services	131,468	135,960	110,781	25,179
Capital Outlay	26,043	26,181	7,450	18,731
Other	<u>11,342</u>	<u>11,342</u>	<u>10,833</u>	<u>509</u>
Total Receiving Home	<u>1,414,479</u>	<u>1,425,802</u>	<u>1,112,508</u>	<u>313,294</u>
<i>Total Expenditures</i>	<u>7,234,910</u>	<u>7,547,924</u>	<u>6,987,165</u>	<u>560,759</u>
<i>Excess of Revenues Under Expenditures</i>	(1,391,961)	(1,650,933)	(567,133)	1,083,800
Other Financing Sources (Uses)				
Operating Transfers In	123,156	123,156	0	(123,156)
Operating Transfers Out	<u>(15,000)</u>	<u>(15,000)</u>	<u>0</u>	<u>15,000</u>
<i>Total Other Financing Sources (Uses)</i>	<u>108,156</u>	<u>108,156</u>	<u>0</u>	<u>(108,156)</u>
<i>Net Change in Fund Balance</i>	(1,283,805)	(1,542,777)	(567,133)	975,644
<i>Fund Balance Beginning of Year</i>	1,247,129	1,247,129	1,247,129	0
Prior Year Encumbrances Appropriated	<u>388,274</u>	<u>388,274</u>	<u>388,274</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 351,598</u>	<u>\$ 92,626</u>	<u>\$ 1,068,270</u>	<u>\$ 975,644</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Fund
For the Year Ended December 31, 2004

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues				
Charges for Services	\$ 900	\$ 900	\$ 751	\$ (149)
Expenditures				
Current:				
General Government				
Judicial				
Probate Court Conduct Business				
Materials and Supplies	1,400	1,400	0	1,400
<i>Net Change in Fund Balance</i>	(500)	(500)	751	1,251
<i>Fund Balance Beginning of Year</i>	2,481	2,481	2,481	0
<i>Fund Balance End of Year</i>	\$ 1,981	\$ 1,981	\$ 3,232	\$ 1,251

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 23,500	\$ 23,500	\$ 12,555	\$ (10,945)
Expenditures				
Current:				
General Government				
Judicial				
Indigent Guardianship				
Fringe Benefits	4,000	4,000	950	3,050
Materials and Supplies	500	7,000	217	6,783
Contractual Services	19,000	19,000	8,849	10,151
<i>Total Expenditures</i>	<u>23,500</u>	<u>30,000</u>	<u>10,016</u>	<u>19,984</u>
<i>Net Change in Fund Balance</i>	0	(6,500)	2,539	9,039
<i>Fund Balance Beginning of Year</i>	<u>7,915</u>	<u>7,915</u>	<u>7,915</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 7,915</u>	<u>\$ 1,415</u>	<u>\$ 10,454</u>	<u>\$ 9,039</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Fund
For the Year Ended December 31, 2004

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 338,392	\$ 338,392	\$ 488,902	\$ 150,510
Intergovernmental	1,874,283	1,874,283	1,629,011	(245,272)
Interest	0	0	234	234
Other	8,836	8,836	14,118	5,282
<i>Total Revenues</i>	<u>2,221,511</u>	<u>2,221,511</u>	<u>2,132,265</u>	<u>(89,246)</u>
Expenditures				
Current:				
Human Services:				
Child Support Enforcement				
Personal Services	1,001,200	1,001,200	949,779	51,421
Fringe Benefits	395,842	405,389	319,607	85,782
Materials and Supplies	7,846	11,517	7,911	3,606
Contractual Services	230,471	266,550	241,279	25,271
Capital Outlay	500	500	200	300
Other	2,508	3,256	2,449	807
Total Child Support Enforcement	<u>1,638,367</u>	<u>1,688,412</u>	<u>1,521,225</u>	<u>167,187</u>
Child Support Adjudication				
Personal Services	104,525	133,038	122,418	10,620
Fringe Benefits	41,424	59,826	36,239	23,587
Materials and Supplies	3,500	7,020	3,901	3,119
Contractual Services	7,290	10,009	6,467	3,542
Capital Outlay	6,100	11,474	7,191	4,283
Other	7,517	9,877	7,946	1,931
Total Child Support Adjudication	<u>170,356</u>	<u>231,244</u>	<u>184,162</u>	<u>47,082</u>
<i>Total Expenditures</i>	<u>1,808,723</u>	<u>1,919,656</u>	<u>1,705,387</u>	<u>214,269</u>
<i>Excess of Revenues Over Expenditures</i>	412,788	301,855	426,878	125,023
Other Financing Sources (Uses)				
Operating Transfers In	64,599	64,599	0	(64,599)
Operating Transfers Out	(400,000)	(389,500)	0	389,500
<i>Total Other Financing Sources (Uses)</i>	<u>(335,401)</u>	<u>(324,901)</u>	<u>0</u>	<u>324,901</u>
<i>Net Change in Fund Balance</i>	77,387	(23,046)	426,878	449,924
<i>Fund Balance Beginning of Year</i>	541,277	541,277	541,277	0
Prior Year Encumbrances Appropriated	<u>50,495</u>	<u>50,495</u>	<u>50,495</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 669,159</u>	<u>\$ 568,726</u>	<u>\$ 1,018,650</u>	<u>\$ 449,924</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 795,000	\$ 795,000	\$ 891,565	\$ 96,565
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Real Estate Assessment				
Personal Services	138,705	522,500	403,369	119,131
Fringe Benefits	42,561	177,040	120,907	56,133
Materials and Supplies	3,000	22,000	20,675	1,325
Contractual Services	16,250	170,433	184,483	(14,050)
Capital Outlay	0	60,208	59,323	885
Other	1,050	5,070	4,934	136
<i>Total Expenditures</i>	<u>201,566</u>	<u>957,251</u>	<u>793,691</u>	<u>163,560</u>
<i>Net Change in Fund Balance</i>	593,434	(162,251)	97,874	260,125
<i>Fund Balance Beginning of Year</i>	380,965	380,965	380,965	0
Prior Year Encumbrances Appropriated	<u>209,936</u>	<u>209,936</u>	<u>209,936</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,184,335</u>	<u>\$ 428,650</u>	<u>\$ 688,775</u>	<u>\$ 260,125</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Solid Waste Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 480,000	\$ 480,000	\$ 400,333	\$ (79,667)
Intergovernmental	0	0	8,000	8,000
Other	2,000	2,000	2,495	495
<i>Total Revenues</i>	<u>482,000</u>	<u>482,000</u>	<u>410,828</u>	<u>(71,172)</u>
Expenditures				
Current:				
Health				
Solid Waste				
Personal Services	52,500	52,500	52,087	413
Fringe Benefits	21,960	22,160	17,687	4,473
Materials and Supplies	54,000	54,749	50,729	4,020
Contractual Services	712,476	880,149	769,500	110,649
Capital Outlay	26,000	26,000	10,916	15,084
Other	16,000	16,000	13,122	2,878
<i>Total Expenditures</i>	<u>882,936</u>	<u>1,051,558</u>	<u>914,041</u>	<u>137,517</u>
<i>Excess of Revenues Under Expenditures</i>	(400,936)	(569,558)	(503,213)	66,345
Other Financing Sources (Uses)				
Operating Transfers Out	(11,000)	(11,000)	0	11,000
<i>Net Change in Fund Balance</i>	(411,936)	(580,558)	(503,213)	77,345
<i>Fund Balance Beginning of Year</i>	933,038	933,038	933,038	0
Prior Year Encumbrances Appropriated	189,031	189,031	189,031	0
<i>Fund Balance End of Year</i>	<u>\$ 710,133</u>	<u>\$ 541,511</u>	<u>\$ 618,856</u>	<u>\$ 77,345</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Supported Living Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 26,302	\$ (23,698)
Expenditures				
Current:				
Human Services:				
Supported Living Services				
Contractual Services	50,000	50,000	50,001	(1)
<i>Net Change in Fund Balance</i>	0	0	(23,699)	(23,699)
<i>Fund Balance Beginning of Year</i>	26,306	26,306	26,306	0
<i>Fund Balance End of Year</i>	<u>\$ 26,306</u>	<u>\$ 26,306</u>	<u>\$ 2,607</u>	<u>\$ (23,699)</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 7,000	\$ 7,245	\$ 7,906	\$ 661
Intergovernmental	<u>3,000</u>	<u>6,666</u>	<u>9,054</u>	<u>2,388</u>
<i>Total Revenues</i>	<u>10,000</u>	<u>13,911</u>	<u>16,960</u>	<u>3,049</u>
Expenditures				
Current:				
Public Safety:				
Indigent Drivers				
Contractual Services	<u>16,000</u>	<u>38,000</u>	<u>8,001</u>	<u>29,999</u>
<i>Total Expenditures</i>	<u>16,000</u>	<u>38,000</u>	<u>8,001</u>	<u>29,999</u>
<i>Net Change in Fund Balance</i>	(6,000)	(24,089)	8,959	33,048
<i>Fund Balance Beginning of Year</i>	<u>215,163</u>	<u>215,163</u>	<u>215,163</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 209,163</u>	<u>\$ 191,074</u>	<u>\$ 224,122</u>	<u>\$ 33,048</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Litter Control Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 98,900	\$ 98,900	\$ 75,568	\$ (23,332)
Other	200	200	0	(200)
<i>Total Revenues</i>	<u>99,100</u>	<u>99,100</u>	<u>75,568</u>	<u>(23,532)</u>
Expenditures				
Current:				
Public Works:				
Litter Control				
Personal Services	31,200	31,200	29,880	1,320
Fringe Benefits	20,394	20,448	18,918	1,530
Materials and Supplies	4,205	6,205	4,009	2,196
Contractual Services	26,202	33,505	31,021	2,484
Other	17,181	36,284	34,689	1,595
<i>Total Expenditures</i>	<u>99,182</u>	<u>127,642</u>	<u>118,517</u>	<u>9,125</u>
<i>Net Change in Fund Balance</i>	(82)	(28,542)	(42,949)	(14,407)
<i>Fund Balance Beginning of Year</i>	20,380	20,380	20,380	0
Prior Year Encumbrances Appropriated	<u>33,182</u>	<u>33,182</u>	<u>33,182</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 53,480</u>	<u>\$ 25,020</u>	<u>\$ 10,613</u>	<u>\$ (14,407)</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	<u>\$ 0</u>	<u>\$ 25</u>	<u>\$ 1,830</u>	<u>\$ 1,805</u>
Expenditures				
Current:				
Public Safety:				
Enforcement and Education				
Contractual Services	<u>3,500</u>	<u>3,500</u>	<u>0</u>	<u>3,500</u>
<i>Net Change in Fund Balance</i>	(3,500)	(3,475)	1,830	5,305
<i>Fund Balance Beginning of Year</i>	<u>38,500</u>	<u>38,500</u>	<u>38,500</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 35,000</u></u>	<u><u>\$ 35,025</u></u>	<u><u>\$ 40,330</u></u>	<u><u>\$ 5,305</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 130,014	\$ 130,014	\$ 132,825	\$ 2,811
Expenditures				
Current:				
Public Safety:				
Community Corrections Grant				
Personal Services	69,519	119,983	107,095	12,888
Fringe Benefits	28,248	44,251	33,778	10,473
Materials and Supplies	250	1,302	850	452
Contractual Services	8,284	583	228	355
Capital Outlay	0	2,000	1,958	42
Other	8,608	45,800	43,381	2,419
<i>Total Expenditures</i>	<u>114,909</u>	<u>213,919</u>	<u>187,290</u>	<u>26,629</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	15,105	(83,905)	(54,465)	29,440
Other Financing Sources				
Operating Transfers In	<u>50,000</u>	<u>50,000</u>	<u>30,000</u>	<u>(20,000)</u>
<i>Net Change in Fund Balance</i>	65,105	(33,905)	(24,465)	9,440
<i>Fund Balance at Beginning of Year</i>	118,933	118,933	118,933	0
Prior Year Encumbrances Appropriated	<u>321</u>	<u>321</u>	<u>321</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 184,359</u>	<u>\$ 85,349</u>	<u>\$ 94,789</u>	<u>\$ 9,440</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 61,956	\$ 61,956	\$ 237,982	\$ 176,026
Expenditures				
Current:				
Public Safety:				
Youth Development Facility				
Personal Services	593,168	642,828	589,436	53,392
Fringe Benefits	281,356	320,078	170,490	149,588
Materials and Supplies	34,511	37,053	35,540	1,513
Contractual Services	133,030	137,877	118,787	19,090
Capital Outlay	2,000	2,493	562	1,931
Other	425	11,950	11,308	642
<i>Total Expenditures</i>	<u>1,044,490</u>	<u>1,152,279</u>	<u>926,123</u>	<u>226,156</u>
<i>Excess of Revenues Under Expenditures</i>	(982,534)	(1,090,323)	(688,141)	402,182
Other Financing Sources				
Operating Transfers In	<u>861,060</u>	<u>861,060</u>	<u>701,896</u>	<u>(159,164)</u>
<i>Net Change in Fund Balance</i>	(121,474)	(229,263)	13,755	243,018
<i>Fund Balance Beginning of Year</i>	165,968	165,968	165,968	0
Prior Year Encumbrances Appropriated	<u>10,376</u>	<u>10,376</u>	<u>10,376</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 54,870</u>	<u>\$ (52,919)</u>	<u>\$ 190,099</u>	<u>\$ 243,018</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Abuse Fund
For the Year Ended December 31, 2004

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

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collection Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 194,000	\$ 194,000	\$ 224,896	\$ 30,896
Interest	6,000	7,155	9,592	2,437
<i>Total Revenues</i>	<u>200,000</u>	<u>201,155</u>	<u>234,488</u>	<u>33,333</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
DRETAC-Treasurer				
Personal Services	163,130	163,130	113,199	49,931
Fringe Benefits	89,496	93,712	45,655	48,057
Materials and Supplies	8,400	8,801	816	7,985
Contractual Services	10,100	10,450	1,818	8,632
Capital Outlay	9,500	10,924	6,740	4,184
Other	500	500	0	500
<i>Total Expenditures</i>	<u>281,126</u>	<u>287,517</u>	<u>168,228</u>	<u>119,289</u>
<i>Net Change in Fund Balance</i>	(81,126)	(86,362)	66,260	152,622
<i>Fund Balance Beginning of Year</i>	615,429	615,429	615,429	0
Prior Year Encumbrances Appropriated	<u>7,620</u>	<u>7,620</u>	<u>7,620</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 541,923</u>	<u>\$ 536,687</u>	<u>\$ 689,309</u>	<u>\$ 152,622</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Treasurer Prepay Interest Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	<u>\$ 2,455</u>	<u>\$ 3,035</u>	<u>\$ 3,510</u>	<u>\$ 475</u>
Other Financing Uses				
Other Financing Uses	<u>0</u>	<u>(3,000)</u>	<u>411</u>	<u>3,411</u>
<i>Net Change in Fund Balance</i>	2,455	35	3,921	3,886
<i>Fund Balance Beginning of Year</i>	<u>31,595</u>	<u>31,595</u>	<u>31,595</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 34,050</u></u>	<u><u>\$ 31,630</u></u>	<u><u>\$ 35,516</u></u>	<u><u>\$ 3,886</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Probation Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 29,000	\$ 30,130	\$ 27,612	\$ (2,518)
Expenditures				
Current:				
Judicial				
Public Safety:				
Eastern County Court				
Personal Services	13,014	8,014	20	7,994
Fringe Benefits	4,584	6,458	4,639	1,819
Contractual Services	1,200	1,225	1,224	1
Capital Outlay	3,000	4,018	1,018	3,000
Total Eastern County Court	<u>21,798</u>	<u>19,715</u>	<u>6,901</u>	<u>12,814</u>
Western County Court				
Personal Services	0	24,852	24,812	40
Fringe Benefits	0	1,067	1,067	0
Total Western County Court	<u>0</u>	<u>25,919</u>	<u>25,879</u>	<u>40</u>
<i>Total Expenditures</i>	<u>21,798</u>	<u>45,634</u>	<u>32,780</u>	<u>12,854</u>
<i>Net Change in Fund Balance</i>	7,202	(15,504)	(5,168)	10,336
<i>Fund Balance Beginning of Year</i>	15,768	15,768	15,768	0
Prior Year Encumbrances Appropriated	<u>1,102</u>	<u>1,102</u>	<u>1,102</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 24,072</u>	<u>\$ 1,366</u>	<u>\$ 11,702</u>	<u>\$ 10,336</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Mental Health Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property and Other Local Taxes	\$ 609,000	\$ 609,000	\$ 581,003	\$ (27,997)
Fines and Forfeitures	100,000	100,000	16,196	(83,804)
Intergovernmental	6,108,696	6,258,298	6,747,374	489,076
<i>Total Revenues</i>	<u>6,817,696</u>	<u>6,967,298</u>	<u>7,344,573</u>	<u>377,275</u>
Expenditures				
Current:				
Community Mental Health				
Personal Services	355,000	358,000	332,659	25,341
Fringe Benefits	114,500	114,354	85,494	28,860
Materials and Supplies	12,000	13,052	5,463	7,589
Contractual Services	6,953,958	8,009,992	7,847,560	162,432
Capital Outlay	5,000	5,956	956	5,000
Other	15,000	15,000	9,908	5,092
<i>Total Expenditures</i>	<u>7,455,458</u>	<u>8,516,354</u>	<u>8,282,040</u>	<u>234,314</u>
<i>Excess of Revenues Under Expenditures</i>	(637,762)	(1,549,056)	(937,467)	611,589
Other Financing Uses				
Operating Transfers Out	(15,000)	(15,000)	(17,619)	(2,619)
<i>Net Change in Fund Balance</i>	(652,762)	(1,564,056)	(955,086)	608,970
<i>Fund Balance Beginning of Year</i>	883,198	883,198	883,198	0
Prior Year Encumbrances Appropriated	976,718	976,718	976,718	0
<i>Fund Balance End of Year</i>	<u>\$ 1,207,154</u>	<u>\$ 295,860</u>	<u>\$ 904,830</u>	<u>\$ 608,970</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Management Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 155,000	\$ 155,000	\$ 161,183	\$ 6,183
Intergovernmental	447,608	447,608	115,950	(331,658)
Other	9,037	9,037	228	(8,809)
<i>Total Revenues</i>	<u>611,645</u>	<u>611,645</u>	<u>277,361</u>	<u>(334,284)</u>
Expenditures				
Current:				
Public Safety:				
Emergency Management				
Personal Services	113,000	143,000	129,590	13,410
Fringe Benefits	45,560	45,578	31,718	13,860
Materials and Supplies	21,000	14,356	12,605	1,751
Contractual Services	46,250	57,605	49,523	8,082
Capital Outlay	50,000	101,786	101,640	146
Other	6,350	6,472	226	6,246
<i>Total Expenditures</i>	<u>282,160</u>	<u>368,797</u>	<u>325,302</u>	<u>43,495</u>
<i>Net Change in Fund Balance</i>	329,485	242,848	(47,941)	(290,789)
<i>Fund Balance Beginning of Year</i>	165,040	165,040	165,040	0
Prior Year Encumbrances Appropriated	<u>12,696</u>	<u>12,696</u>	<u>12,696</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 507,221</u>	<u>\$ 420,584</u>	<u>\$ 129,795</u>	<u>\$ (290,789)</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Emergency Planning Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 20,000	\$ 20,000	\$ 26,705	\$ 6,705
Expenditures				
Current:				
Public Safety:				
Special Emergency Planning				
Fringe Benefits	12,000	14,017	12,596	1,421
Materials and Supplies	5,000	5,115	2,793	2,322
Contractual Services	5,000	8,760	6,694	2,066
Capital Outlay	3,000	3,000	0	3,000
<i>Total Expenditures</i>	<u>25,000</u>	<u>30,892</u>	<u>22,083</u>	<u>8,809</u>
<i>Net Change in Fund Balance</i>	(5,000)	(10,892)	4,622	15,514
<i>Fund Balance Beginning of Year</i>	42,407	42,407	42,407	0
Prior Year Encumbrances Appropriated	<u>1,919</u>	<u>1,919</u>	<u>1,919</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 39,326</u>	<u>\$ 33,434</u>	<u>\$ 48,948</u>	<u>\$ 15,514</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency 911 Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 0	\$ 0	\$ 188	\$ 188
Special Assessments	<u>160,000</u>	<u>160,000</u>	<u>183,025</u>	<u>23,025</u>
<i>Total Revenues</i>	<u>160,000</u>	<u>160,000</u>	<u>183,213</u>	<u>23,213</u>
Expenditures				
Current:				
Public Safety:				
Emergency 911				
Personal Services	45,531	57,531	53,769	3,762
Fringe Benefits	27,448	30,070	19,852	10,218
Materials and Supplies	8,487	8,512	3,431	5,081
Contractual Services	113,713	128,257	122,084	6,173
Capital Outlay	5,305	5,505	3,189	2,316
Other	<u>5,112</u>	<u>5,112</u>	<u>465</u>	<u>4,647</u>
<i>Total Expenditures</i>	<u>205,596</u>	<u>234,987</u>	<u>202,790</u>	<u>32,197</u>
<i>Net Change in Fund Balance</i>	(45,596)	(74,987)	(19,577)	55,410
<i>Fund Balance Beginning of Year</i>	95,817	95,817	95,817	0
Prior Year Encumbrances Appropriated	<u>12,598</u>	<u>12,598</u>	<u>12,598</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 62,819</u>	<u>\$ 33,428</u>	<u>\$ 88,838</u>	<u>\$ 55,410</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Abuse Resistance Education Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 18,000	\$ 18,000	\$ 15,191	\$ (2,809)
Other	200	200	10	(190)
<i>Total Revenues</i>	<u>18,200</u>	<u>18,200</u>	<u>15,201</u>	<u>(2,999)</u>
Expenditures				
Current:				
Public Safety:				
Drug Abuse Resistance Education				
Personal Services	30,000	30,000	22,477	7,523
Fringe Benefits	6,850	6,850	4,805	2,045
Materials and Supplies	5,000	5,000	3,889	1,111
Contractual Services	6,500	7,500	7,499	1
<i>Total Expenditures</i>	<u>48,350</u>	<u>49,350</u>	<u>38,670</u>	<u>10,680</u>
<i>Net Change in Fund Balance</i>	(30,150)	(31,150)	(23,469)	7,681
<i>Fund Balance Beginning of Year</i>	<u>57,540</u>	<u>57,540</u>	<u>57,540</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 27,390</u>	<u>\$ 26,390</u>	<u>\$ 34,071</u>	<u>\$ 7,681</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Task Force Fund
For the Year Ended December 31, 2004

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

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Crime Victims Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 0	\$ 0	\$ 37	\$ 37
Intergovernmental	54,676	54,676	52,786	(1,890)
<i>Total Revenues</i>	<u>54,676</u>	<u>54,676</u>	<u>52,823</u>	<u>(1,853)</u>
Expenditures				
Current:				
Public Safety:				
Ohio Crime Victims				
Personal Services	51,376	53,376	53,352	24
Fringe Benefits	18,361	18,658	10,461	8,197
Materials and Supplies	1,850	1,850	565	1,285
<i>Total Expenditures</i>	<u>71,587</u>	<u>73,884</u>	<u>64,378</u>	<u>9,506</u>
<i>Excess of Revenues Under Expenditures</i>	(16,911)	(19,208)	(11,555)	7,653
Other Financing Sources				
Operating Transfers In	17,474	17,474	17,595	121
<i>Net Change in Fund Balance</i>	563	(1,734)	6,040	7,774
<i>Fund Balance Beginning of Year</i>	<u>4,437</u>	<u>4,437</u>	<u>4,437</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 5,000</u>	<u>\$ 2,703</u>	<u>\$ 10,477</u>	<u>\$ 7,774</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Board of Elections Voters Registration Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures				
Current:				
Board of Elections				
Capital Outlay	<u>\$ 0</u>	<u>\$ 14,506</u>	<u>\$ 14,506</u>	<u>\$ 0</u>
<i>Fund Balance Beginning of Year</i>	<u>14,506</u>	<u>14,506</u>	<u>14,506</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 14,506</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Inmate Medical Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 64,000	\$ 64,000	\$ 77,442	\$ 13,442
Expenditures				
Current:				
Public Safety:				
Inmate Medical				
Contractual Services	20,000	4,000	3,855	145
Capital Outlay	12,000	28,000	23,645	4,355
Other	30,000	32,500	18,377	14,123
<i>Total Expenditures</i>	<u>62,000</u>	<u>64,500</u>	<u>45,877</u>	<u>18,623</u>
<i>Net Change in Fund Balance</i>	2,000	(500)	31,565	32,065
<i>Fund Balance Beginning of Year</i>	26,261	26,261	26,261	0
Prior Year Encumbrances Appropriated	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 30,761</u>	<u>\$ 28,261</u>	<u>\$ 60,326</u>	<u>\$ 32,065</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Administrator Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 300,000	\$ 319,227	\$ 440,893	\$ 121,666
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Certificate of Title-Administrative				
Personal Services	230,977	254,977	240,887	14,090
Fringe Benefits	81,642	91,215	62,668	28,547
Materials and Supplies	5,600	5,074	4,918	156
Contractual Services	2,010	2,231	2,231	0
Capital Outlay	500	805	805	0
Other	1,550	1,550	1,525	25
<i>Total Expenditures</i>	<u>322,279</u>	<u>355,852</u>	<u>313,034</u>	<u>42,818</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(22,279)	(36,625)	127,859	164,484
Other Financing Uses				
Operating Transfers Out	<u>0</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(22,279)	(51,625)	112,859	164,484
<i>Fund Balance Beginning of Year</i>	214,614	214,614	214,614	0
Prior Year Encumbrances Appropriated	<u>180</u>	<u>180</u>	<u>180</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 192,515</u>	<u>\$ 163,169</u>	<u>\$ 327,653</u>	<u>\$ 164,484</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 1,034,500	\$ 1,034,500	\$ 769,006	\$ (265,494)
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Revenues</i>	<u>1,034,500</u>	<u>1,034,500</u>	<u>769,006</u>	<u>(265,494)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Community Development				
Personal Services	23,090	119,049	106,184	12,865
Contractual Services	<u>1,146,116</u>	<u>1,311,126</u>	<u>812,632</u>	<u>498,494</u>
<i>Total Expenditures</i>	<u>1,169,206</u>	<u>1,430,175</u>	<u>918,816</u>	<u>511,359</u>
<i>Net Change in Fund Balance</i>	(134,706)	(395,675)	(149,810)	245,865
<i>Fund Balance Beginning of Year</i>	273,652	273,652	273,652	0
Prior Year Encumbrances Appropriated	<u>17,866</u>	<u>17,866</u>	<u>17,866</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 156,812</u>	<u>\$ (104,157)</u>	<u>\$ 141,708</u>	<u>\$ 245,865</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Control Grant Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 36,882</u>	<u>\$ (23,118)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Drug Control Grant				
Materials and Supplies	<u>30,000</u>	<u>40,375</u>	<u>36,883</u>	<u>3,492</u>
<i>Total Expenditures</i>	<u>30,000</u>	<u>40,375</u>	<u>36,883</u>	<u>3,492</u>
<i>Net Change in Fund Balance</i>	30,000	19,625	(1)	(19,626)
<i>Fund Balance Beginning of Year</i>	<u>8,798</u>	<u>8,798</u>	<u>8,798</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 38,798</u></u>	<u><u>\$ 28,423</u></u>	<u><u>\$ 8,797</u></u>	<u><u>\$ (19,626)</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Courts Special Projects Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 60,000	\$ 64,467	\$ 111,708	\$ 47,241
Expenditures				
Current:				
General Government				
Judicial				
Courts Special Projects				
Personal Services	36,504	77,982	77,600	382
Fringe Benefits	17,335	25,373	18,633	6,740
Total Court Special Projects	53,839	103,355	96,233	7,122
<i>Total Expenditures</i>	53,839	103,355	96,233	7,122
<i>Net Change in Fund Balance</i>	6,161	(38,888)	15,475	54,363
<i>Fund Balance Beginning of Year</i>	241,765	241,765	241,765	0
<i>Fund Balance End of Year</i>	<u>\$ 247,926</u>	<u>\$ 202,877</u>	<u>\$ 257,240</u>	<u>\$ 54,363</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Emergency Management Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,690</u>	<u>\$ 6,690</u>
Expenditures				
Current:				
Public Safety:				
Emergency Management				
Other	<u>0</u>	<u>6,690</u>	<u>6,690</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>0</u>	<u>(6,690)</u>	<u>0</u>	<u>6,690</u>
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 0</u></u>	<u><u>\$ (6,690)</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 6,690</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Emergency Management Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 0	\$ 0	\$ 1,072	\$ 1,072
Expenditures				
Current:				
Public Safety:				
Other				
Other	0	1,072	1,072	0
<i>Net Change in Fund Balance</i>	0	(1,072)	0	1,072
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 0</u>	<u>\$ (1,072)</u>	<u>\$ 0</u>	<u>\$ 1,072</u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Management Department of Justice Fund
For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$ 0</u>	<u>\$ 8,197</u>	<u>\$ 330,712</u>	<u>\$ 322,515</u>
Expenditures				
Current:				
Public Safety:				
Emergency Management				
Capital Outlay	0	571,558	565,977	5,581
Other	<u>0</u>	<u>38,300</u>	<u>22,015</u>	<u>16,285</u>
<i>Total Expenditures</i>	<u>0</u>	<u>609,858</u>	<u>587,992</u>	<u>21,866</u>
<i>Net Change in Fund Balance</i>	0	(601,661)	(257,280)	344,381
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 0</u></u>	<u><u>\$ (601,661)</u></u>	<u><u>\$ (257,280)</u></u>	<u><u>\$ 344,381</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Workforce Development Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Other Financing Uses				
Operating Transfers Out	<u>0</u>	<u>(300,000)</u>	<u>0</u>	<u>300,000</u>
<i>Net Change in Fund Balance</i>	0	(300,000)	0	300,000
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 0</u>	<u>\$ (300,000)</u>	<u>\$ 0</u>	<u>\$ 300,000</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
HUD Grant Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ 0	\$ 83	\$ 83	\$ 0
Other	<u>0</u>	<u>0</u>	<u>90,000</u>	<u>90,000</u>
<i>Total Revenues</i>	<u>\$ 0</u>	<u>\$ 83</u>	<u>\$ 90,083</u>	<u>\$ 90,000</u>
Expenditures				
Current:				
Health:				
HUD Special Housing Grant				
Contractual Services	<u>0</u>	<u>90,000</u>	<u>90,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(89,917)	83	90,000
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 0</u>	<u>\$ (89,917)</u>	<u>\$ 83</u>	<u>\$ 90,000</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2004

	<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	\$ 1,091,678	\$ 1,091,678	\$ 829,782	\$ (261,896)
Charges for Services	153,813	153,813	199,276	45,463
Intergovernmental	90,000	90,000	111,035	21,035
Special Assessments	310,000	310,000	268,562	(41,438)
<i>Total Revenues</i>	<u>1,645,491</u>	<u>1,645,491</u>	<u>1,408,655</u>	<u>(236,836)</u>
Expenditures				
Debt Service				
Principal Retirement	1,054,551	1,360,528	1,200,278	160,250
Interest and Fiscal Charges	420,981	440,511	431,997	8,514
<i>Total Expenditures</i>	<u>1,475,532</u>	<u>1,801,039</u>	<u>1,632,275</u>	<u>168,764</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	169,959	(155,548)	(223,620)	(68,072)
Other Financing Sources (Uses)				
Proceeds of Notes	21,128	21,128	0	(21,128)
Operating Transfers In	240,798	240,798	259,179	18,381
Operating Transfers Out	0	(6,461)	(6,461)	0
<i>Total Other Financing Sources (Uses)</i>	<u>261,926</u>	<u>255,465</u>	<u>252,718</u>	<u>(2,747)</u>
<i>Net Change in Fund Balance</i>	431,885	99,917	29,098	(70,819)
<i>Fund Balance Beginning of Year</i>	<u>405,263</u>	<u>405,263</u>	<u>405,263</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 837,148</u>	<u>\$ 505,180</u>	<u>\$ 434,361</u>	<u>\$ (70,819)</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Construction Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	<u>\$ 4,000</u>	<u>\$ 4,423</u>	<u>\$ 4,102</u>	<u>\$ (321)</u>
Expenditures				
Capital Outlay	<u>16,311</u>	<u>66,379</u>	<u>56,408</u>	<u>9,971</u>
<i>Excess of Revenues Under Expenditures</i>	(12,311)	(61,956)	(52,306)	9,650
Other Financing Uses				
Operating Transfers Out	<u>0</u>	<u>(75,791)</u>	<u>(75,791)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(12,311)	(137,747)	(128,097)	9,650
<i>Fund Balance Beginning of Year</i>	318,811	318,811	318,811	0
Prior Year Encumbrances Appropriated	<u>78,817</u>	<u>78,817</u>	<u>78,817</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 385,317</u></u>	<u><u>\$ 259,881</u></u>	<u><u>\$ 269,531</u></u>	<u><u>\$ 9,650</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Coffee Creek Fund
For the Year Ended December 31, 2004

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

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2004

	<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	\$ 14,000	\$ 14,000	\$ 15,281	\$ 1,281
Charges for Services	0	0	30,750	30,750
Intergovernmental	1,000	1,000	177,044	176,044
<i>Total Revenues</i>	<u>15,000</u>	<u>15,000</u>	<u>223,075</u>	<u>208,075</u>
Expenditures				
Capital Outlay	15,000	1,024,111	409,871	614,240
<i>Net Change in Fund Balance</i>	0	(1,009,111)	(186,796)	822,315
<i>Fund Balance Beginning of Year</i>	98,879	98,879	98,879	0
Prior Year Encumbrances Appropriated	7,345	7,345	7,345	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 106,224</u>	<u>\$ (902,887)</u>	<u>\$ (80,572)</u>	<u>\$ 822,315</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 0	\$ 0	\$ 135	\$ 135
Interest	0	19	19	0
	<u>0</u>	<u>19</u>	<u>154</u>	<u>135</u>
<i>Net Change in Fund Balance</i>	0	19	154	135
<i>Fund Balance Beginning of Year</i>	<u>11,361</u>	<u>11,361</u>	<u>11,361</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 11,361</u>	<u>\$ 11,380</u>	<u>\$ 11,515</u>	<u>\$ 135</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Computer Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 0	\$ 166,963	\$ 146,462	\$ (20,501)
Expenditures				
Current:				
General Government				
Judicial				
Other				
Personal Services	70,862	84,870	49,956	34,914
Materials and Supplies	7,500	7,500	2,245	5,255
Contractual Services	56,600	103,889	25,654	78,235
Capital Outlay	28,500	52,930	17,500	35,430
Other	1,500	1,500	0	1,500
<i>Total Expenditures</i>	<u>164,962</u>	<u>250,689</u>	<u>95,355</u>	<u>155,334</u>
<i>Net Change in Fund Balance</i>	(164,962)	(83,726)	51,107	134,833
<i>Fund Balance Beginning of Year</i>	<u>201,855</u>	<u>201,855</u>	<u>201,855</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 36,893</u></u>	<u><u>\$ 118,129</u></u>	<u><u>\$ 252,962</u></u>	<u><u>\$ 134,833</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Mental Retardation Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ 0	\$ 4,449	\$ 3,624	\$ (825)
Other	0	8,000	9,194	1,194
<i>Total Revenues</i>	<u>0</u>	<u>12,449</u>	<u>12,818</u>	<u>369</u>
Expenses				
Current:				
Human Services				
Materials and Supplies	0	6,000	2,884	3,116
Contractual Services	0	5,000	0	5,000
Capital Outlay	0	27,368	3,846	23,522
<i>Total Expenses</i>	<u>0</u>	<u>38,368</u>	<u>6,730</u>	<u>31,638</u>
<i>Net Change in Fund Balance</i>	0	(25,919)	6,088	32,007
<i>Fund Balance Beginning of Year</i>	304,406	304,406	304,406	0
Prior Year Encumbrances Appropriated	<u>2,023</u>	<u>2,023</u>	<u>2,023</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 306,429</u>	<u>\$ 280,510</u>	<u>\$ 312,517</u>	<u>\$ 32,007</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Children's Trust Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 0	\$ 2,700	\$ 1,820	\$ (880)
Other	<u>0</u>	<u>27,750</u>	<u>15,622</u>	<u>(12,128)</u>
<i>Total Revenues</i>	<u>0</u>	<u>30,450</u>	<u>17,442</u>	<u>(13,008)</u>
Expenses				
Current:				
Human Services				
Contractual Services	<u>0</u>	<u>60,813</u>	<u>22,744</u>	<u>38,069</u>
<i>Net Change in Fund Balance</i>	0	(30,363)	(5,302)	25,061
<i>Fund Balance Beginning of Year</i>	45,728	45,728	45,728	0
Prior Year Encumbrances Appropriated	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 65,728</u>	<u>\$ 35,365</u>	<u>\$ 60,426</u>	<u>\$ 25,061</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Nursing Home Memorial Foundation Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	<u>\$ 0</u>	<u>\$ 331</u>	<u>\$ 2,700</u>	<u>\$ 2,369</u>
Expenses				
Current:				
Human Services				
Materials and Supplies	0	10,000	0	10,000
Capital Outlay	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
<i>Total Expenses</i>	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>
<i>Net Change in Fund Balance</i>	0	(19,669)	2,700	22,369
<i>Fund Balance Beginning of Year</i>	<u>200,238</u>	<u>200,238</u>	<u>200,238</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 200,238</u></u>	<u><u>\$ 180,569</u></u>	<u><u>\$ 202,938</u></u>	<u><u>\$ 22,369</u></u>

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

Year	General Government Legislative and Executive	General Government Judicial	Public Safety	Public Works	Health	Human Services	Conservation and Recreation	Economic Development and Assistance	Other	Capital Outlay	Intergovernmental	Debt Service	Total
2004	\$8,115,869	\$3,638,944	\$8,684,245	\$8,550,871	\$21,087,482	\$33,158,768	\$378,151	\$0	\$3,385,973	\$116,021	\$0	\$1,906,369	\$89,022,693
2003	8,466,050	3,829,221	8,133,221	7,672,343	20,586,446	34,428,425	366,868	0	3,781,013	516,028	0	5,203,739	92,983,354
2002	10,501,834	3,562,052	8,149,091	7,286,647	21,239,556	35,154,683	708,880	0	598,412	3,611,384	0	1,793,062	92,605,601
2001	10,575,370	3,907,372	9,065,006	6,433,871	18,910,911	34,265,468	344,473	0	627,206	1,764,247	0	1,588,500	87,482,424
2000	7,049,444	3,841,252	8,444,478	7,963,965	17,525,126	31,490,518	304,005	187,046	615,144	1,105,661	0	1,674,482	80,201,121
1999	7,708,949	3,302,507	7,893,402	5,638,686	16,236,802	28,876,070	293,282	116,294	537,150	3,709,204	0	1,152,129	75,464,475
1998	7,483,432	3,127,423	7,424,552	5,623,986	11,209,975	27,668,909	264,141	0	562,115	2,356,336	0	1,036,133	66,757,002
1997	6,759,793	2,755,915	6,691,428	4,309,568	10,679,486	25,373,119	266,354	0	249,130	1,469,821	11,301	1,209,101	59,775,016
1996	7,331,661	2,098,191	5,864,515	5,241,742	10,693,900	25,632,627	247,206	0	474,137	1,557,183	0	1,128,874	60,270,036
1995	6,128,501	2,087,501	5,336,448	4,379,702	11,984,618	26,903,922	262,176	0	418,386	932,948	0	1,196,647	59,630,849

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

Source: Ashtabula County Auditor

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

Year	Property and Other Local Taxes	Permissive Sales Tax	Charges for Services	Licenses and Permits	Fines and Forfeitures	Inter-Governmental	Special Assessments	Interest	Other	Total
2004	\$15,329,060	\$8,459,659	\$10,196,628	\$51,690	\$679,014	\$50,818,009	\$451,587	\$754,680	\$292,867	\$87,033,194
2003	19,209,570	7,810,093	9,132,005	31,542	826,148	51,848,007	310,976	643,909	694,162	90,506,412
2002	14,040,463	8,727,481	7,555,654	115,400	683,636	54,436,350	303,582	893,456	1,085,594	87,841,616
2001	13,579,251	7,071,360	8,990,455	101,626	911,096	47,552,582	314,702	1,944,697	1,110,975	81,576,744
2000	12,952,930	7,969,907	6,505,952	143,609	924,203	52,424,860	389,331	2,437,674	264,571	84,013,037
1999	10,858,053	7,552,179	5,892,169	118,046	789,552	49,724,780	355,427	1,728,642	323,516	77,342,364
1998	10,220,188	7,154,163	5,715,016	149,226	628,262	42,245,518	353,743	1,406,506	1,164,808	69,037,430
1997	9,242,400	7,183,266	6,065,398	326,215	515,713	37,959,253	374,317	1,340,997	34,889	63,042,448
1996	8,041,755	6,352,964	5,383,686	105,723	548,954	39,037,877	496,462	1,461,182	927,033	62,355,636
1995	7,837,767	5,898,495	6,071,924	116,100	567,666	38,052,662	456,544	1,419,755	429,841	60,850,754

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

Source: Ashtabula County Auditor

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

Collection Year	Current Tax Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
2004	\$14,015,729	\$13,353,644	95.28	\$631,150	\$13,984,794	99.78%	\$664,442	4.7
2003	11,940,528	11,390,450	95.39	548,644	11,939,094	99.99	564,436	4.7
2002	11,237,381	10,740,181	95.58	521,130	11,261,311	100.21	752,393	6.7
2001	11,366,737	10,850,384	95.46	408,096	11,258,480	99.05	748,871	6.6
2000	9,879,569	9,501,497	96.17	385,193	9,886,690	100.07	575,749	5.8
1999	8,843,310	8,509,712	96.23	360,904	8,870,616	100.31	529,146	6.0
1998	8,695,010	8,387,269	96.46	319,081	8,706,350	100.13	513,538	5.9
1997	8,758,194	8,319,100	94.99	313,458	8,632,558	98.57	492,253	5.6
1996	7,208,277	6,973,618	96.74	265,350	7,238,967	100.43	427,642	5.9
1995	7,516,940	7,204,850	95.85	312,917	7,517,767	100.01	444,657	5.9
1994	7,156,975	6,864,306	95.91	301,480	7,165,786	100.12	499,532	7.0

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

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

Source: Ashtabula County Auditor

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

Collection Year	Current Tax Levy	Current Tax Collections	Delinquent Taxes Collected	Total Tax Collected	Outstanding Delinquent Taxes
2004	\$14,919,186	\$14,808,303	\$121,516	\$14,929,819	\$1,209,915
2003	15,996,500	15,620,752	148,115	15,768,867	1,232,846
2002	15,915,195	15,430,843	287,396	15,718,239	971,602
2001	15,631,877	14,993,804	283,663	15,277,468	1,147,020
2000	14,567,512	14,307,609	385,212	14,692,821	1,071,895
1999	13,831,956	12,989,462	317,031	13,306,493	1,381,732
1998	12,147,617	11,843,790	158,713	12,002,503	839,446
1997	11,761,985	11,639,723	304,524	11,944,247	716,751
1996	10,084,905	10,034,299	801,505	10,835,804	616,750
1995	9,362,317	9,340,223	475,034	9,815,257	477,052

Source: Ashtabula County Auditor

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

Tax Year	Real Property		Public Utility Property		Tangible Personal Property		Total		
	Assessed Value	Estimated Actual Value (I)	Assessed Value	Estimated Actual Value (I)	Assessed Value	Estimated Actual Value (I)	Assessed Value	Estimated Actual Value	
2004	\$1,417,788,540	\$4,050,824,400	\$112,489,690	\$127,829,193	\$200,781,900	\$836,591,250	\$1,731,060,130	\$5,015,244,843	35%
2003	1,398,414,930	3,995,471,229	108,281,220	123,046,841	204,183,090	850,762,875	1,710,879,240	4,969,280,945	34
2002	1,381,234,740	3,946,384,972	117,809,380	133,874,295	210,233,910	840,935,640	1,709,278,030	4,921,194,907	35
2001	1,150,982,120	3,288,520,343	118,377,840	134,520,273	213,101,860	852,407,440	1,482,461,820	4,275,448,056	35
2000	1,125,511,110	3,215,746,029	157,894,140	179,425,159	210,613,230	842,452,920	1,494,018,480	4,237,624,108	35
1999	1,097,665,100	3,136,186,000	166,113,470	188,765,307	189,027,120	756,108,480	1,452,805,690	4,081,059,787	36
1998	953,741,740	2,724,976,400	148,581,340	168,842,432	180,120,080	720,480,320	1,282,443,160	3,614,299,152	35
1997	932,704,920	2,664,871,200	153,213,070	174,105,761	177,786,621	711,146,484	1,263,704,611	3,550,123,445	36
1996	915,450,570	2,615,573,057	157,439,260	178,908,250	153,419,072	613,676,288	1,226,308,902	3,408,157,595	36
1995	742,174,810	2,120,499,457	147,859,670	168,022,352	143,420,231	573,680,924	1,033,454,711	2,862,202,733	36

Source: Ashtabula County Auditor

- (1) This amount is calculated by dividing the assessed value by the assessment percentage. The percentages for 2004 were 35 percent for all real property, 35 percent for public utility real, 88 percent for public utility personal property, and 24 percent for tangible personal property (25% prior to 2003).

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

<i>County Units</i>	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
General Fund	\$1.97	\$1.97	\$1.97	\$1.97	\$1.97	\$1.97	\$2.34	\$2.34	\$2.34	\$2.34
Debt Service Fund	0.54	0.54	0.54	0.54	0.54	0.54	0.17	0.17	0.31	0.31
Permanent Improvement Fund	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Mental Health (648 Board)	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Childrens Services	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
Child Welfare (169 Board)	5.16	5.16	3.83	3.83	3.83	3.83	3.83	3.83	3.83	3.83
Senior Services	1.00	1.00	1.00	1.00	1.00	----	----	----	----	----
Library	----	----	----	----	----	----	----	----	----	0.50
Total County Rate	11.03	11.03	9.70	9.70	9.70	8.70	8.70	8.70	8.84	9.34
Townships										
Andover	10.58	10.58	11.33	11.33	11.33	11.33	11.33	11.33	7.33	7.33
Ashtabula	15.26	15.50	15.50	15.18	14.18	14.18	14.18	14.18	14.18	14.18
Austinburg	8.98	8.98	8.98	8.98	9.73	10.86	10.86	10.86	10.86	13.06
Cherry Valley	6.33	6.33	6.33	6.58	6.58	6.58	6.58	6.58	4.58	4.58
Colebrook	7.23	7.23	7.23	6.73	7.23	7.23	7.23	7.23	7.23	7.23
Denmark	7.39	7.39	7.39	7.39	7.39	5.89	5.89	5.89	5.89	5.89
Dorset	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
Geneva	8.69	8.69	8.69	9.75	9.75	9.75	9.75	9.75	9.75	9.75
Harpersfield	8.10	8.10	8.10	8.25	8.25	8.25	8.25	8.28	8.28	8.28
Hartsgrove	9.38	9.38	9.38	9.38	9.38	9.38	9.38	9.38	7.88	7.88
Jefferson	7.98	7.98	7.98	8.98	7.98	7.98	8.98	8.98	8.98	8.16
Kingsville	12.68	12.68	12.68	12.68	11.68	11.68	11.68	11.68	11.68	11.78
Lenox	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48
Monroe	14.18	14.18	14.18	14.18	14.18	12.68	12.68	12.68	12.18	12.18
Morgan	12.48	12.48	12.48	12.48	12.98	12.98	12.98	12.98	12.98	12.98
New Lyme	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
Orwell	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.13
Pierpont	10.68	10.68	10.68	10.68	10.68	10.68	10.68	10.68	10.68	10.68
Plymouth	11.28	11.28	11.28	11.28	11.28	11.28	9.78	8.28	8.28	7.28
Richmond	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58
Rome	7.98	7.98	7.98	8.98	7.98	7.98	8.98	8.98	8.98	6.98
Saybrook	13.41	13.41	13.41	14.03	15.03	14.28	14.28	14.28	14.28	14.28
Sheffield	9.68	9.68	9.68	9.68	9.68	9.68	9.68	12.68	12.68	12.68
Trumbull	11.48	11.48	11.48	11.48	11.48	11.48	11.48	11.48	11.48	11.48
Wayne	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	11.58	11.58
Williamsfield	12.94	12.94	12.94	12.94	12.94	12.94	12.94	12.94	10.94	10.94
Windsor	15.48	15.98	15.98	15.98	15.98	16.48	16.48	16.48	13.98	10.98

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

<i>School Districts</i>	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
Ashtabula A.S.D.	\$52.00	\$51.55	\$51.55	\$49.30	\$49.30	\$44.30	\$38.30	\$38.30	\$38.30	\$38.30
Buckeye L.S.D.	43.61	43.61	43.61	43.61	43.61	38.81	47.71	47.71	47.71	47.71
Conneaut C.S.D.	45.83	45.83	45.83	45.83	45.83	42.84	42.84	43.74	43.74	43.74
Geneva A.S.D.	52.93	52.93	52.93	46.98	46.98	46.98	46.98	46.98	46.98	46.98
Grand Valley L.S.D.	50.06	50.11	50.71	50.71	43.14	43.29	43.29	43.29	43.38	43.38
Jefferson A.L.S.D.	47.97	47.97	47.97	47.97	44.97	43.97	43.97	43.97	43.97	40.97
Pymatuning Valley L.S.D.	33.23	39.03	40.63	40.63	35.73	35.08	36.03	36.03	36.03	36.03
Ledgemont L.S.D.	50.20	50.20	50.70	59.08	59.50	59.50	64.05	64.05	54.20	55.70
Joint Vocational School										
Vocational Education	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11
Cities										
Ashtabula	11.11	12.11	12.61	12.61	12.31	12.31	12.31	12.31	12.31	12.31
Conneaut	8.67	8.67	9.97	11.11	12.11	13.27	14.77	15.07	15.98	15.57
Geneva	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
Villages										
Andover	10.81	12.81	12.81	12.81	12.81	12.81	10.81	12.81	10.81	13.01
Geneva on the Lake	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80
Jefferson	10.28	10.28	10.28	10.28	10.28	10.28	11.28	11.28	11.28	11.28
North Kingsville	6.18	6.18	6.18	6.18	6.18	5.18	5.18	5.18	4.18	4.18
Rock Creek	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88
Orwell	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06
Ambulance Districts										
Jefferson Ambulance District	4.80	4.80	4.80	4.80	4.80	5.50	5.50	2.00	2.00	2.00
Northwest Ambulance District	4.03	4.03	4.03	3.30	2.77	2.77	2.77	2.77	2.77	2.77
South Central Ambulance District	2.67	3.19	3.19	3.19	3.19	3.19	3.19	3.69	3.69	3.69
Miscellaneous										
Orwell Joint Recreational District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	---
Harbor Topky Library	2.00	2.00	2.00	2.00	2.00	2.00	2.00	---	---	---
Parks										
Ashtabula Township	1.18	1.18	1.18	---	---	---	---	---	---	---
Conneaut Township	1.64	1.64	1.14	---	---	---	---	---	---	---
Geneva Township	0.42	0.42	0.42	---	---	---	---	---	---	---
Saybrook Township	0.62	0.62	0.62	---	---	---	---	---	---	---
Cemeteries										
Geneva Union	0.64	0.64	0.64	---	---	---	---	---	---	---
Jefferson Oakdale Union	1.00	1.00	1.00	---	---	---	---	---	---	---

Source: Ashtabula County Auditor

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

Year	Special Assessments Billed	Special Assessments Collected	Percent Collected	Outstanding Delinquent (1)
2004	\$150,946	\$112,252	74	\$38,694
2003	342,495	310,976	91	31,519
2002	352,959	304,739	86	48,220
2001	358,887	314,701	88	44,186
2000	398,650	328,884	82	69,766
1999	415,520	343,139	83	72,381
1998	436,522	353,741	81	82,781
1997	447,183	374,317	84	72,866
1996	640,091	543,137	85	99,130
1995	656,395	398,261	61	88,957

(1) Outstanding Delinquent Assessments include accrued interest and are shown net of abatements.

Source: Ashtabula County Auditor

Ashtabula County, Ohio
*Ratio of Net General Bonded Debt to Assessed Value
And Net Bonded Debt Per Capita
Last Ten Years*

<u>Year</u>	<u>Population</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt (1)</u>	<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
2004	103,120	\$1,731,060,130	\$8,259,306	\$427,861	\$7,831,445	0.00	75.94
2003	102,514	1,710,879,240	9,199,584	418,185	8,781,399	0.01	85.66
2002	102,514	1,709,278,030	6,538,247	494,593	6,043,654	0.35	58.95
2001	102,728	1,482,461,820	7,125,900	476,755	6,649,145	0.45	64.73
2000	102,728	1,494,018,480	6,866,300	605,562	6,260,738	0.42	60.94
1999	103,300	1,452,805,690	7,455,600	575,183	6,880,417	0.47	66.61
1998	102,360	1,282,443,160	1,517,900	312,618	1,205,282	0.09	11.77
1997	102,360	1,263,704,611	1,177,200	328,393	848,807	0.07	8.29
1996	102,360	1,226,308,902	1,446,500	275,904	1,170,596	0.10	11.44
1995	101,939	1,033,454,711	1,715,800	326,531	1,389,269	0.13	13.63

(1) Includes only general obligation bonds payable from property taxes.

Source: Ashtabula County Auditor

Ashtabula County, Ohio
Computation of Legal Debt Margin
December 31, 2004

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 2004	\$ 1,726,066,440	\$ 1,726,066,440
Debt Limitation	41,651,661	17,260,664
Total Outstanding Debt:		
General Obligation Bonds	8,259,306	8,259,306
Revenue Bond	14,610,000	14,610,000
OWDA Loans	22,675,960	22,675,960
OPWC Loans	354,030	354,030
503 Corporation Loan	555,154	555,154
Notes	3,000,000	3,000,000
Total	49,454,450	49,454,450
Exemptions:		
Revenue Bond	14,610,000	14,610,000
OWDA Loans	22,675,960	22,675,960
OPWC Loans	354,030	354,030
Special Assessments		
Notes	3,000,000	3,000,000
Debt Service Fund Balance	427,861	427,861
Total	41,067,851	41,067,851
Net Debt	8,386,599	8,386,599
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$ 33,265,062	\$ 8,874,065

(1) The Debt Limitation is calculated as follows:		
3% of first \$100,000,000 of assessed value		\$ 3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000
2 1/2 % of amount assessed value in excess of \$300,000,000		35,651,661
		\$ 41,651,661

(2) The Debt Limitation equals 1% of the assessed value.

Source: Ashtabula County Auditor

Ashtabula County, Ohio

Computation of Direct and Overlapping General Obligation Bonded Debt

December 31, 2004

<u>Political Subdivision</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable To County (2)</u>	<u>Amount Applicable To County</u>
Ashtabula County	\$8,259,306 (1)	100.00%	8,259,306
All Cities Wholly Within County	1,937,937	100.00	1,937,937
All Villages Wholly Within County	422,579	100.00	422,579
All Townships Wholly Within County	875,689	100.00	875,689
All School Districts Wholly Within County	77,152,457	100.00	<u>77,152,457</u>
Totals			<u><u>\$88,647,968</u></u>

(1) Included only General Obligation Bonded Debt payable from property taxes.

Source: Ashtabula County Auditor

Ashtabula County, Ohio
*Ratio of Annual Debt Service Expenditures For
 General Bonded Debt to Total Governmental Fund Expenditures
 Last Ten Years*

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total Governmental Fund Expenditures	Ratio of Debt Service To Total Governmental Fund Expenditures
2004	\$940,278	\$412,650	1,352,928	\$92,274,854	1.47
2003	838,663	294,073	1,132,736	92,983,354	1.22
2002	812,653	325,167	1,137,820	92,605,601	1.23
2001	740,400	335,862	1,076,262	87,482,424	1.23
2000	715,300	337,746	1,053,046	80,201,121	1.31
1999	197,300	264,446	461,746	75,464,475	0.61
1998	159,300	100,332	259,632	66,757,002	0.39
1997	269,300	138,973	408,273	59,775,016	0.68
1996	269,300	138,973	408,273	60,270,036	0.68
1995	299,200	160,350	459,550	59,630,849	0.77

Source: Ashtabula County Auditor

Ashtabula County, Ohio
Schedule of Revenue Bond Coverage
Sewer and Water District Funds
Last Ten Years

Year	Gross Revenues	Expenses, Net of Depreciation and Interest	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2004	\$4,389,574	\$2,988,625	\$1,400,949	\$8,800	\$20,940	\$29,740	47.11
2003	3,566,562	3,306,559	260,003	8,300	21,355	29,655	8.77
2002	1,574,483	1,036,324	538,159	8,000	21,755	29,755	18.09
2001	1,521,872	1,284,355	237,517	7,600	22,135	29,735	7.99
2000	1,769,949	519,261	1,250,688	7,200	22,495	29,695	42.12
1999	805,128	1,132,607	(327,479)	6,900	22,840	29,740	(11.01)
1998	1,425,065	266,114	1,158,951	6,500	23,165	29,665	39.07
1997	1,099,829	464,973	634,856	6,200	23,475	29,675	21.39
1996	1,030,804	922,447	108,357	5,900	23,770	29,670	3.65
1995	847,081	658,625	188,456	5,700	24,055	29,755	6.33

Source: Ashtabula County Auditor

Ashtabula County, Ohio

Demographic Statistics

December 31, 2004

Total Population	102,728	(1)
Sex		
Male	50,068	
Female	52,660	
Age		
Under 5 Years	6,725	
5 to 19 Years	22,708	
20 to 24 Years	5,233	
25 to 34 Years	12,724	
35 to 44 Years	16,072	
45 to 54 Years	14,386	
55 to 64 Years	9,829	
65 Years and Over	15,051	
Median Age	37.6	
Under 18 Years	26,865	
Percent of Total Population	26.2	
65 Years and over	15,051	
Percent of Total Population	14.7	

<u>Year</u>	<u>Population (2)</u>	<u>School Enrollment (3)</u>	<u>Unemployment Rate for Ashtabula County (4)</u>
2004	103,120	18,108	7.3%
2003	102,514	18,397	7.8
2002	102,514	18,057	7.4
2001	102,728	17,807	6.0
2000	102,728	18,089	4.8
1999	103,300	18,190	5.9
1998	102,360	18,541	6.4
1997	102,360	18,738	6.2
1996	102,360	18,692	6.3
1995	101,939	18,557	7.3
1994	100,924	18,439	6.9

Sources:

- (1) U.S. Census Bureau 2000 Census
- (2) U.S. Census Bureau 2004 Estimate
- (3) Ashtabula County Board of Education
- (4) Ohio Department of Jobs & Family Services - Office of Workforce Development

Ashtabula County, Ohio
Property Value, Construction and Bank Deposits
Last Ten Years

Year	Real Property Value			New Construction			Bank Deposits
	Agricultural/ Residential	Commercial/ Industrial	Total Value	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	
2004	\$1,145,499,810	\$267,933,050	\$1,413,432,860	\$16,340,420	\$2,817,300	\$19,157,720	\$213,036,000
2003	1,128,499,460	265,543,960	1,394,043,420	13,607,270	1,969,630	15,576,900	249,250,000
2002	1,114,259,610	259,546,690	1,373,806,300	21,442,640	8,438,230	29,880,870	272,106,000
2001	929,067,450	221,914,670	1,150,982,120	16,217,660	4,736,680	20,954,340	239,034,000
2000	912,191,310	211,671,050	1,123,862,360	15,386,560	8,132,570	23,519,130	199,872,000
1999	893,893,170	202,023,900	1,095,917,070	18,044,370	3,762,050	21,806,420	175,331,000
1998	758,291,370	194,297,040	952,588,410	16,319,170	4,855,150	21,174,320	164,127,000
1997	742,164,550	190,540,370	932,704,920	12,444,850	4,284,240	16,729,090	453,149,000
1996	729,131,930	186,328,790	915,460,720	3,420,900	1,312,500	4,733,400	424,989,000
1995	584,134,470	158,040,340	742,174,810	9,414,120	2,501,690	11,915,810	414,030,000

Sources: Ashtabula County Auditor
Federal Reserve Bank of Cleveland, Ohio

Ashtabula County, Ohio
Principal Property Taxpayers
December 31, 2004

Taxpayers	Type of Business	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation	Total Assessed Valuation	Percent of Total County Assessed Valuation
*ABC Chemical	Chemical Extrusion Plant	\$4,827,240	\$41,844,970	\$46,672,210	2.70%
International Paper	Manufacturing Paper Products	0	12,740,200	12,740,200	0.74
Ashtabula Mall	Shopping Mall	11,097,150	0	11,097,150	0.64
RMI Titanium	Manufacturer of Titanium Products	0	9,197,110	9,197,110	0.53
Weirton Steel	Producer of Flat-Rolled Carbon Steel	0	7,584,270	7,584,270	0.44
C E I Co	Electric Utility	6,640,320	0	6,640,320	0.38
Kennametal Inc.	Metal Cutting & Carbide Products	722,810	5,523,670	6,246,480	0.36
Molded Fiber Glass	Fiberglass & Polyester Products	1,400,630	4,581,060	5,981,690	0.35
Kraftmaid Cabinetry	Cabinetry Finishing Plant	100,430	5,686,810	5,787,240	0.33
**Park Ohio Holdings	Mfg of Aluminum Products	440,480	5,156,750	5,597,230	0.32
Totals		\$25,229,060	\$92,314,840	\$117,543,900	6.79%

Source: Ashtabula County Auditor

* Millenium Inorganic Chemicals / formerly SCM Chemicals

** General Aluminum

Ashtabula County, Ohio

Miscellaneous Statistics

December 31, 2004

Date of Incorporation	1807
493rd Largest County in the United States (1)	(3,141 counties in U.S.)
County Seat	Jefferson, Ohio
Area - Square Miles	704
Number of Political Subdivisions Located in the County:	
Municipalities	3
Villages	7
Townships	27
School Districts	8
Vocational School	1
University: Kent State - Ashtabula Branch	1
Recreation	1
Libraries	2
Ambulance	3
Parks	4
Cemeteries	2
Road Mileage (2)	
U.S. Highways	114.27
State Highways	250.11
County Roads	352.81
Township Roads	635.41
Communications	
7 Radio Stations - WFUN-AM, WWOW-AM, WGOJ-AM, WREO-FM, WKKY-FM, WZOO-FM, WFXJ-FM	
2 Television Station - Adelphia, Kent State - Ashtabula Campus	
2 Daily Newspapers - Star Beacon - Daily	(Circulation: 18,711)
Star Beacon - Sunday	(Circulation: 19,727)
News Herald - Daily	(Circulation: 45,500)
News Herald - Sunday	(Circulation: 56,000)
Voter Statistics, Election of November, 2003 (3)	
Number of Registered Voters	62,926
Number of Voters, Last General Election	46,438
Percentage of Registered Voters voting	74%

Sources:

- (1) County and City Data Book 1998
 - (2) Ohio Department of Transportation
 - (3) Ashtabula County Board of Elections
- All other information obtained from County records



**Auditor of State
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FINANCIAL CONDITION

ASHTABULA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
NOVEMBER 29, 2005**