



**Auditor of State  
Betty Montgomery**



**ASHTABULA COUNTY  
FINANCIAL CONDITION**

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**ASHTABULA COUNTY**  
**FEDERAL AWARDS EXPENDITURES SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>						
<i>Passed Through Ohio Department of Jobs and Family Services; passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>						
Medical Assistance Program - Title XIX	MC-04	93.778	\$ 1,492,839	-	\$ 1,492,839	-
Targeted Case Management - Title XIX			266,933	-	266,933	-
Waiver Administration - Title - XIX			1,927	-	1,927	-
Subtotal Medical Assistance Program / TCM -- Title XIX			<b>1,761,699</b>	-	<b>1,761,699</b>	-
State Children's Insurance Program	FY 05	93.767	6,970	-	6,970	-
Social Services Block Grant - Title XX	MR-04 (04-05) MR-04 (05-06)	93.667	43,698	-	43,698	-
			20,324	-	40,832	-
Subtotal Social Services Block Grant - Title XX			<b>64,022</b>	-	<b>84,530</b>	-
Subtotal Ohio Department of MRDD			<b>1,832,691</b>	-	<b>1,853,199</b>	-
<i>Passed Through Ohio Department of Jobs and Family Services; passed through the Ohio Department of Mental Health:</i>						
Medicaid Cluster - Medical Assistance Program Title XIX	CY 05	93.778	<b>2,882,942</b>	-	<b>2,882,942</b>	-
State Children's Insurance Program	FY 05	93.767	<b>241,210</b>	-	<b>241,210</b>	-
Social Services Block Grant - Title XX	FY 05 FY 06	93.667	46,157	-	46,157	-
			46,008	-	46,008	-
Subtotal Social Services Block Grant - Title XX			<b>92,165</b>	-	<b>92,165</b>	-
Community Mental Health Block Grant	FY 05 FY 06	93.958	40,612	-	52,732	-
			32,110	-	-	-
Subtotal Community Mental Health Grant			<b>72,722</b>	-	<b>52,732</b>	-
Promoting Safe and Stable Families - Fast 05	FY 05 FY 06	93.556	42,251	-	37,979	-
			13,933	-	903	-
Subtotal Promoting Safe and Stable Families - Fast 05			<b>56,184</b>	-	<b>38,882</b>	-
Public Health and Social Services Emergency Fund	FY 05	93.003	<b>4,667</b>	-	<b>4,667</b>	-
Subtotal Ohio Department of Mental Health			<b>3,335,957</b>	-	<b>3,312,598</b>	-
<i>Passed Through Ohio Department of Jobs and Family Services; passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>						
Medicaid Cluster - Medical Assistance Program Title XIX	FY 05	93.778	<b>327,503</b>	-	<b>327,503</b>	-
State Children's Insurance Program	FY 05	93.767	<b>44,990</b>	-	<b>44,990</b>	-
Prevention and Treatment of Substance Abuse	FY 05 FY 06	93.959	349,364	-	370,292	-
			352,311	-	287,021	-
Subtotal Prevention and Treatment Substance Abuse			<b>701,675</b>	-	<b>657,313</b>	-
Subtotal Ohio Department of Alcohol and Drug Addiction			<b>1,074,168</b>	-	<b>1,029,806</b>	-
<i>Passed Through the Ohio Department of Aging; passed through District XI Area Agency on Aging: Aging Cluster</i>						
Special Programs for the Aging - Title III - B	FY 05	93.044	<b>34,688</b>	-	<b>34,688</b>	-
<b>Total U.S. Department of Health &amp; Human Services</b>			<b>\$ 6,277,504</b>	-	<b>\$ 6,230,291</b>	-

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

**ASHTABULA COUNTY  
FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2005**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<b><u>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</u></b>						
<i>Direct Funding:</i>						
Shelter Care Plus (SPC) Program	OH16C30-7014	14.238	<b>\$181,796</b>	-	<b>\$204,812</b>	-
<i>Passed Through Ohio Department of Development Office of Local Governmental Services:</i>						
Community Development Block Grant - Small Cities	B-F-02-004-1	14.228	-	-	1,627	-
	B-F-03-004-1		215,100	-	252,584	-
	B-F-04-004-1		151,000	-	67,197	-
CDBG - Community Housing Improvement	B-C-03-004-1		50,000	-	62,362	-
Subtotal Community Development Block Grants			<b>416,100</b>	-	<b>383,770</b>	-
Community Development Block Grant - Water and Sewer	B-W-04-004-1	14.228	<b>10,000</b>	-	<b>4,030</b>	-
Emergency Shelter Grants Program	B-L-04-004-1	14.228	<b>30,975</b>	-	<b>30,975</b>	-
Community Housing Improvement Program	B-C-03-004-2	14.239	57,100	-	80,605	-
	B-C-03-004-2		6,000	-	-	-
Subtotal Community Housing Improvement Program			<b>63,100</b>	-	<b>80,605</b>	-
<b>Total U.S. Department of Housing &amp; Urban Development</b>			<b>695,971</b>	-	<b>704,192</b>	-
<b><u>U.S. DEPARTMENT OF JUSTICE:</u></b>						
<i>Passed Through the Ohio Attorney General's Crime Victims Assistance Office:</i>						
Crime Victims Assistance Program	03-VAGENE-015	16.575	39,591	-	39,591	-
	04-VAGENE-015		13,593	-	13,593	-
Subtotal Crime Victims Assistance Program			<b>53,184</b>	-	<b>53,184</b>	-
<i>Passed Through the Office of Criminal Justice:</i>						
Violence Against Women Formula Grant	01-WF-VA5-8224	16.588	<b>9,649</b>	-	<b>9,649</b>	-
<i>Passed Through the Ohio Department of Youth Services:</i>						
Juvenile Accountability Incentive Block Grant	03-JB-015-A024	16.523	<b>2,886</b>	-	<b>11,381</b>	-
<b>Total U.S. Department of Justice</b>			<b>65,719</b>	-	<b>74,214</b>	-
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>						
<i>Direct Funding:</i>						
Community Facilities Loan Guarantee	41-004-34600128	10.766	-	<b>\$2,700,000</b>	-	<b>\$ 2,700,000</b>
<i>Passed Through the Ohio Department of Education:</i>						
<i>Nutrition Cluster:</i>						
Food Distribution Program	n/a	10.550	-	6,483	-	6,483
School Breakfast Program	n/a	10.553	16,899	-	16,899	-
National School Lunch Program	n/a	10.555	23,754	-	23,754	-
Subtotal Nutrition Cluster			<b>40,653</b>	<b>6,483</b>	<b>40,653</b>	<b>6,483</b>
<b>Total U.S. Department of Agriculture</b>			<b>\$ 40,653</b>	<b>\$2,706,483</b>	<b>\$ 40,653</b>	<b>\$ 2,706,483</b>

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

**ASHTABULA COUNTY**  
**FEDERAL AWARDS EXPENDITURES SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<b><u>U.S. DEPARTMENT OF LABOR:</u></b>						
<i>Passed Through Workforce Investment Act -- Area 19 Geauga, Ashtabula, Portage Partnership Inc (GAPP Inc):</i>						
<b>Workforce Investment Act Cluster:</b>						
Workforce Investment Act -- Adult Programs						
	PY 2003	17.258	\$ 18,965	-	\$ 18,965	-
	PY 2004		79,613	-	79,613	-
	FY 2004		67,587	-	67,587	-
	FY 2005		240,403	-	241,721	-
Subtotal Adult Programs			<b>406,568</b>	-	<b>407,886</b>	-
Workforce Investment Act -- Youth Activities						
	PY 2003	17.259	44,208	-	44,208	-
	PY 2004		350,979	-	350,979	-
	PY 2005		242,294	-	242,294	-
Subtotal Youth Activities			<b>637,481</b>	-	<b>637,481</b>	-
Workforce Investment Act -- Dislocated Workers						
	PY 2003	17.260	17,186	-	17,186	-
	PY 2004		58,562	-	58,562	-
	PY 2004		155,957	-	172,176	-
Subtotal Dislocated Workers			<b>231,705</b>	-	<b>247,924</b>	-
<b>Total U.S. Department of Labor</b>			<b>1,275,754</b>	-	<b>1,293,291</b>	-
<b><u>U.S. DEPARTMENT OF TRANSPORTATION:</u></b>						
<i>Passed Through the Ohio Department of Transportation Urban Mass Transportation Administration - Public Transportation for Non-Urbanized Areas:</i>						
ODOT Section 18 Operating Grant	RPT4004023051	20.509	572,346	-	572,346	-
ODOT Section 18 Capital Grant	RPT004024052		93,408	-	93,408	-
Subtotal Section 18 Grants			<b>665,754</b>	-	<b>665,754</b>	-
<i>Passed through the Governor's Highway Safety Office:</i>						
Overtime Enforcement Program	n/a	20.602	<b>25,967</b>	-	<b>25,967</b>	-
<b>Highway Planning and Construction Cluster:</b>						
Ohio Department of Transportation Section 205	18518	20.205	15,057	-	15,057	-
Ohio Department of Transportation Section 205	22693		102,986	-	102,986	-
Subtotal Section 205 Grants			<b>118,043</b>	-	<b>118,043</b>	-
<b>Total U. S. Department of Transportation</b>			<b>\$ 809,764</b>	-	<b>\$ 809,764</b>	-

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

**ASHTABULA COUNTY**  
**FEDERAL AWARDS EXPENDITURES SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>						
<i>Passed Through the Ohio Department of Public Safety's Emergency Management Agency:</i>						
Domestic Preparedness Equipment Support Program	2004-GE-T4-0025	97.004	\$ 246,222	-	\$ 246,222	-
	2003-MUP-30015		224,444	-	224,444	-
	2003-MUP-30015		9,834	-	9,834	-
	2005-GE-T5-0001		52,330	-	52,330	-
Subtotal Emergency Preparedness Grants			<b>532,830</b>	-	<b>532,830</b>	-
Emergency Management Performance Grant	2005-EM-T5-0001	97.042	<b>51,845</b>	-	<b>51,845</b>	-
Hazard Mitigation Grant Program	FEMA-DR-1484-OH	97.039	<b>13,065</b>	-	-	-
<b>Total U.S. Department of Homeland Security</b>			<b>597,740</b>	-	<b>584,675</b>	-
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>						
<i>Passed through the Ohio Department of Health:</i>						
Special Education Grant for Infants and Families with Disabilities	n/a	84.181	<b>98,662</b>	-	<b>98,662</b>	-
<i>Passed Through the Ohio Department of Education.</i>						
Special Education Cluster:						
Special Education Grants to States Title Part-B IDEA	0692296B-SF-05P	84.027	71,654	-	79,616	-
	0692296B-SF-06P		27,172	-	27,172	-
Subtotal Title IDEA B			<b>98,826</b>	-	<b>106,788</b>	-
Special Education - Early Childhood Grant Indicators of Success	069229-PG-S1-05P	84.173	18,067	-	20,074	-
	069229-PG-S1-06P		9,227	-	9,227	-
Subtotal Special Education - Early Childhood Grant			<b>27,294</b>	-	<b>29,301</b>	-
Total Special Education Cluster			<b>126,120</b>	-	<b>136,089</b>	-
Special Education Grants to States Title V Innovative Programs	069229-C2-S1-04	84.298	-	-	325	-
	069229-C2-S1-05		48	-	-	-
Subtotal ESEA Title V			<b>48</b>	-	<b>325</b>	-
<b>Total U.S. Department of Education</b>			<b>224,830</b>	-	<b>235,076</b>	-
<b>Totals</b>			<b>\$ 9,987,935</b>	<b>\$ 2,706,483</b>	<b>\$ 9,972,156</b>	<b>\$ 2,706,483</b>

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



**ASHTABULA COUNTY  
FINANCIAL CONDITION**

**FISCAL YEAR ENDED DECEMBER 31, 2005**

**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, 2005 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, 2005, the gross amounts of loans outstanding under this program were \$2,725,935.

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 \$152,760 as of December 31, 2005.

**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.

**ASHTABULA COUNTY  
FINANCIAL CONDITION**

**FISCAL YEAR ENDED DECEMBER 31, 2005**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES**

**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. An Independent Public Accounting firm performed an A-133 audit of GAPP Inc, as of June 30, 2005 and audited the Workforce Investment Act Cluster - CFDA #s 17.258; 17.259 and 17.260 as major programs.



## 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, 2005, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 29, 2006. 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 2005-001.

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 2005-001 listed above to be a material weakness. In a separate letter to the County's management dated August 29, 2006, 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 one instance of noncompliance or other matters we must report under *Government Auditing Standards*, which is described in the accompanying schedule of findings as item 2005-001. In a separate letter to the County's management dated August 29, 2006, 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

August 29, 2006



## Auditor of State Betty Montgomery

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

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

To the Board of County Commissioners:

#### Compliance

We have audited the compliance of Ashtabula County (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, 2005. 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.

The County's basic financial statements include the operations of Ashtabula County Airport Authority, which received \$915,461 in federal awards which is not included in the Schedule of Federal Awards for the year ended December 31, 2005. Our audit of Federal awards, described below, did not include the operations of Ashtabula County Airport Authority because the component unit engaged another auditor to audit its Federal award programs in accordance with OMB Circular A-133.

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

In our opinion, the Ashtabula County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2005. In a separate letter to the County's management dated August 29, 2006, we reported a matter 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.

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 a matter 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 August 29, 2006

### **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, 2005, and have issued our report thereon dated August 29, 2006, which indicated that we did not audit the financial statements of Ash Craft Industries Inc., and the Ashtabula County Airport Authority, and our opinion, as it relates to the amounts included for Ash Craft Industries Inc., and the Ashtabula County Airport Authority, are based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of federal awards expenditures provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, 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 audit committee, management, 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

August 29, 2006

**ASHTABULA COUNTY  
FINANCIAL CONDITION  
DECEMBER 31, 2005**

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

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under ' .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Medical Assistance Program: CFDA # 93.778 Homeland Security: CFDA # 97.004 Community Facilities Loan Guarantee: # 10.776 Workforce Investment Act Cluster: Adult: CFDA # 17.258 Youth: CFDA # 17.259 Dislocated Workers: CFDA # 17.260
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$380,359 Type B: all remaining programs
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

**ASHTABULA COUNTY  
FINANCIAL CONDITION  
DECEMBER 31, 2005**

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

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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<b>Finding Number</b>	<b>2005-001</b>
-----------------------	-----------------

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

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

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

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

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



**ASHTABULA COUNTY  
FINANCIAL CONDITION  
DECEMBER 31, 2005**

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

<b>Finding Number</b>	<b>2005-001 (Continued)</b>
-----------------------	-----------------------------

**Noncompliance Citation**  
**Material Weakness**

**Separate accounting system for the Geneva Lodge & Convention Center**

Therefore, the County Auditor is without the discretion to refuse to issue warrants merely because the Auditor does not like a particular project or because the Auditor disagrees with the County Commissioners. The County Auditor does not stand in the shoes of a County Commissioner, an independently elected official with the authority to enter into contracts for county projects. Once a contract has been lawfully entered, is within available appropriations, and the proper paperwork has been given to the County Auditor, the Auditor has a clear legal duty to issue a warrant or face the possibility of a mandamus action in court.

Moreover, the County Commissioners have the power to establish funds of the County under the guidance of the Ohio Revised Code. However, the Commissioners on January 30, 2003, initiated the draw down of funds for the Lodge from the bank the loan originated and made various payments to vendors in this 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 failed to act upon this request. In a letter dated June 23, 2003, the County Auditor requested a mandamus action compelling the County Commissioners to use the County Auditor as the fiscal agent for the Lodge project, but that request was denied by the County Prosecutor. The County Auditor subsequently filed a suit for representation by outside legal council on this matter, but that case has since been dropped by the complainant after the Lodge construction was completed. The County Prosecutor on October 5, 2005 has filed a cross claim in the action brought by the Auditor requesting funding for her office, a writ of mandamus requesting the 11<sup>th</sup> District Court of Appeals order the Auditor to establish a fund for the Lodge. On August 21, 2006, a Magistrate of the Eleventh District Court of Appeals issued a decision recommending that judgment be entered in favor of the County Commissioners.

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 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.

**Officials Response:**

The Board of County Commissioners referenced in their response the judgment by the Court of Appeals in August of 2006 for the Lodge Fund to be established, and once honored, the County will be in compliance with the above issue.

**ASHTABULA COUNTY  
FINANCIAL CONDITION**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)  
December 31, 2005**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2004-001	Establish a fund for the Geneva State Park Lodge	No	Not Corrected, Finding repeated 2005-001
2004-002	<p>A Finding for Recovery for public money illegally expended was 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</p> <p>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.</p>	Yes	
2004-003	The Ohio Department of Development through its Office of Housing and Community Partnerships (OCHP) has waived the return of Administrative costs in excess of 15%. The County will no longer charge any environmental review cost to the individual projects. On all open and future CBDG grant awards the county will charge environmental review expenses to administrative costs as required by OCHP guidelines and grant agreements.	Yes	

**ASHTABULA COUNTY, OHIO**

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2005**



**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, 2005*

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# COUNTY OF ASHTABULA

Sandra O'Brien, Auditor

25 West Jefferson Street, Jefferson, Ohio 44047

(440) 576-3783

FAX: (440) 576-3797

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August 29, 2006

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

Citizens of Ashtabula County:

I am honored to present the fifteenth 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, 2005. 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 2004 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 19<sup>th</sup> Century.

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

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

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

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

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

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

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

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

The County Auditor is elected to a four-year term and has the task of assessing real property for taxing purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between reappraisals. The Auditor is also the fiscal officer of the County, and no County contract or

obligation may be made without the Auditor's certification that funds are available for payment. The Auditor is responsible for the County payroll and has other statutory accounting responsibilities. In addition to assessing real property taxes, the Auditor is responsible for the distribution of tax receipts through a "Settlement" process to all cities, villages, townships, and other governmental subdivisions within the County.

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

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

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

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

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

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

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

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

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

### **Economic Condition and Outlook**

The year 2005 brought growth to Ashtabula County. Construction on a new Supervalu Distribution Center, which services regional Save A Lot grocery stores, was completed in the new Sidley Industrial Park located in Austinburg Township. This new industrial park encompasses nearly 200 acres north and east of the Clay Street/Route 45 intersection.

Wayne-Dalton completed construction of a 41,000 square foot addition to its facility in Conneaut. With this expansion, the company began manufacturing an innovative new garage door made of plastic.

Construction was completed on Plaza East, a new 52,000 square-foot strip mall near the Ashtabula Mall.

King Luminaire completed construction on a 25,000 square foot expansion of its facility in Jefferson which manufactures concrete and metal lighting fixtures and poles.

Plastpro 2000 Inc. has added a second production line to its fiberglass door manufacturing facility in the North Bend Industrial Park increasing its production capacity to a million doors per year.

Foseco Metallurgical is expanding its Conneaut facility by adding a 4,000 square-foot warehouse building.

Nordic Air plans to add 60,000 square feet to its facility in Harpersfield Township. The company manufactures heavy duty air conditioners used in high temperature environments.

Several new School buildings were completed and began operations in 2005. Geneva Area City Schools moved its high school to a new building in January; Pymatuning Valley Local Schools opened the doors to its new middle school in the fall; and Grand Valley Local Schools also began using its new K-12 facilities in the fall.

Ashtabula Area City Schools is finishing construction of a new high school and plans to begin using the new facility in the fall of 2006.

## **Future Outlook and Major Initiatives**

The City of Conneaut is seeking federal and local funds to provide for infrastructure upgrades to its East Conneaut Industrial Park. The upgrades would open up approximately 70 acres of the 400 acre park to future development.

Nordic Biofuels and Nordic Energy plan 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 the United States.

Ashtabula City Port Authority is seeking federal funds to allow for the development of a new 42 acre industrial park in Ashtabula Township.

## **Financial Information**

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

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

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

### ***Internal Controls***

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

### ***Budgetary Control***

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

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

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

### **Financial Condition**

This is the third 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 2005. 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, 2005, assets held in the trust funds totaled \$1,020,375 while assets in agency funds totaled \$113,104,261. 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, 2005, 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 2005 was approximately \$1,618,407.

## **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.

## **Debt Management**

In 2005, the County retired \$993,703 in general obligation bonds, \$45,605 in OPWC loans, \$52,731 in revenue bonds, and \$6,464,311 in OWDA loans. The amount of outstanding general obligation bonds at December 31, 2005 is \$7,265,603; \$1,021,007 OPWC loans; \$17,627,069 OWDA loans; \$17,200,000 Geneva State Park Lodge bonds/notes (additionally, \$4,000,000 was owed to the Ashtabula County Treasurer for a total of \$21,200,000 in lodge debt); and \$295,552 other revenue bonds. The total legal debt margin at December 31, 2005 was \$42,193,067 with an unvoted debt margin of \$10,132,274.

## **Independent Audit**

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2005, 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, 2004.

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

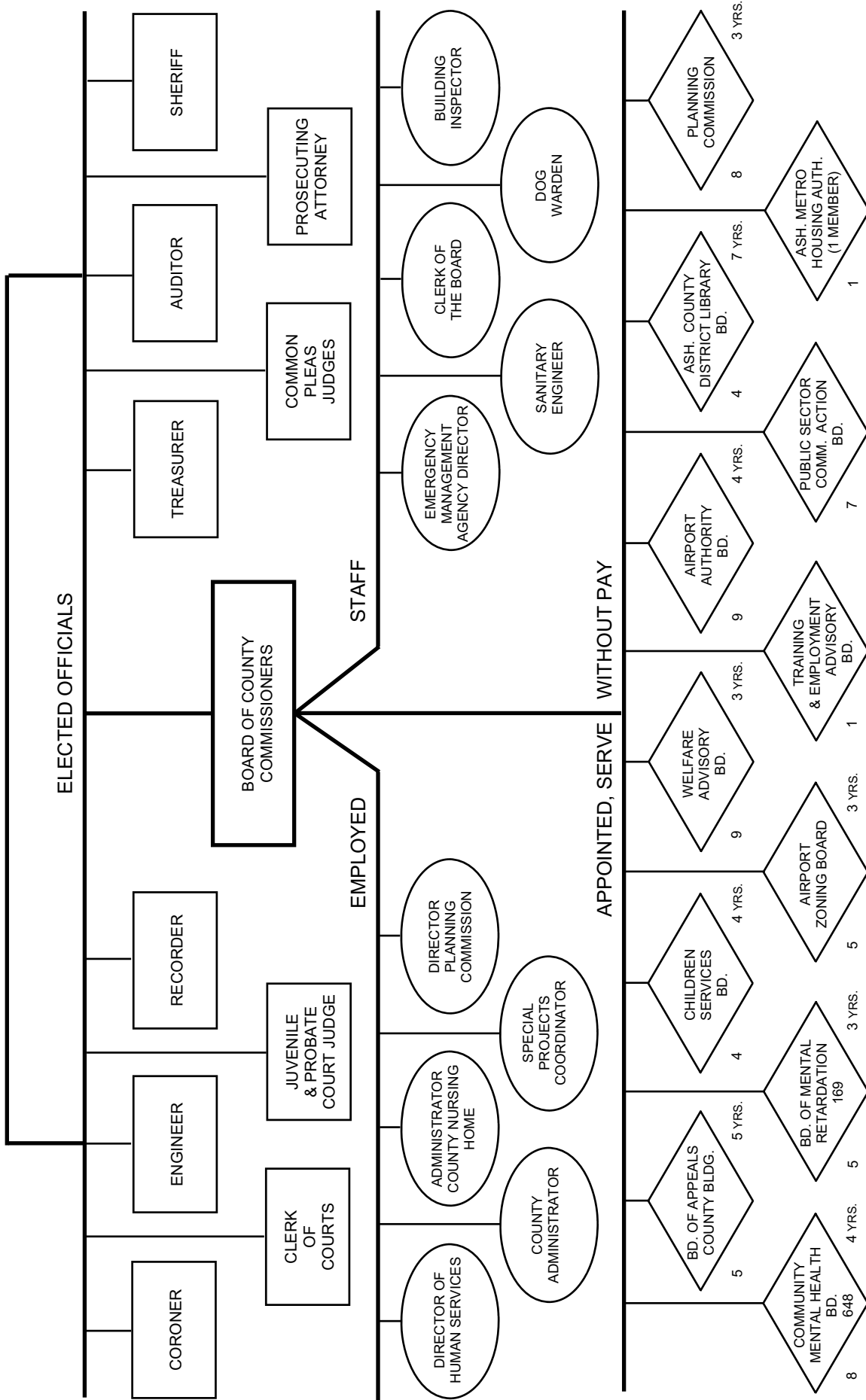
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County Commissioners	Robert Boggs Joe Moroski Deborah Newcomb
County Auditor	Sandra O'Brien
County Treasurer	Robert L. Harvey
County Recorder	Judith Barta
Common Pleas	Ronald Vettel Gary L. Yost Alfred Mackey
Eastern County Court Judge	Robert Wynn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

# CHART OF ASHTABULA COUNTY GOVERNMENT

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

## VOTERS OF ASHTABULA COUNTY



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

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Ashtabula County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2004

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.



*Carla E. Perry*

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 the Ashtabula County, Ohio (the County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component units of Ash Craft Industries Inc. and the Ashtabula County Airport Authority which represents 100% of the assets, net assets, and revenues for the discretely presented component units. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Ash Craft Industries Inc. and the Ashtabula County Airport Authority on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the Ashtabula County, Ohio as of December 31, 2005, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General and the Public Assistance, Board of MRDD and Nursing Home funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2006, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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



**Betty Montgomery**  
Auditor of State

August 29, 2006



**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2005*  
*(Unaudited)*

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The discussion and analysis of Ashtabula County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2005. The intent of this discussion and analysis is to look at the County's performance as a whole.

***Financial Highlights***

Key financial highlights for 2005 are as follows:

- The assets of the County exceeded its liabilities at December 31, 2005 by \$174,793,726 (net assets). Of this amount \$7,360,300 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net assets are \$4,813,939. The County's total net assets increased by \$7,549,432.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$34,170,395, an increase of \$7,079,946 from the prior year. Of this amount, \$27,952,669 is available for spending (unreserved fund balance) on behalf of its citizens.
- At the end of the current year, fund balance for the General Fund was \$4,385,969, which represents a 58.6 percent increase from the prior year and represents 22.9 percent of total General Fund expenditures.

***Overview of the Financial Statements***

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

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

***County-Wide Financial Statements***

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

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

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

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

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis (Continued)*  
*For the Year Ended December 31, 2005*  
*(Unaudited)*

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

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

- ***Governmental Activities*** – Most of the County's programs and services are reported here, including general government, public safety, public works, health, human services, and economic development. These services are funded primarily by taxes and intergovernmental revenues, including federal and state grants and other shared revenues.
- ***Business-Type Activities*** – These services are provided on a charge for goods or services basis to recover all or most of the cost of the services provided. The County's Water 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, Nursing Home and the Board of MRDD.

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

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis (Continued)*  
*For the Year Ended December 31, 2005*  
*(Unaudited)*

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Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

***Proprietary Funds*** – The County only has one type of proprietary fund: enterprise. The enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for the Sewer and Water District and the Geneva State Lodge operations.

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

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

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

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis (Continued)*  
For the Year Ended December 31, 2005  
(Unaudited)

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets for 2005 compared to 2004:

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

	2005	2004	2005	2004	2005	2004
<b>Assets</b>						
Current and Other Assets	\$ 61,334,651	\$ 51,663,616	\$ 2,959,022	\$ 3,918,248	\$ 64,293,673	\$ 55,581,864
Capital Assets, net	132,933,223	133,430,315	48,638,568	49,906,626	181,571,791	183,336,941
<i>Total Assets</i>	<u>194,267,874</u>	<u>185,093,931</u>	<u>51,597,590</u>	<u>53,824,874</u>	<u>245,865,464</u>	<u>238,918,805</u>
<b>Liabilities</b>						
Current and other liabilities	18,573,049	18,375,469	344,467	897,602	18,917,516	19,273,071
Long-Term Liabilities:						
Due within one year	1,175,084	1,291,426	1,050,803	487,863	2,225,887	1,779,289
Due in more than one year	9,548,516	9,982,789	40,379,819	40,085,150	49,928,335	50,067,939
<i>Total Liabilities</i>	<u>29,296,649</u>	<u>29,649,684</u>	<u>41,775,089</u>	<u>41,470,615</u>	<u>71,071,738</u>	<u>71,120,299</u>
<b>Net Assets</b>						
Invested in Capital						
Assets Net of Debt	125,336,438	124,829,827	7,276,140	9,002,437	132,612,578	133,832,264
Restricted:						
Capital Projects	923,666	657,259	0	0	923,666	657,259
Debt Service	626,640	349,341	0	0	626,640	349,341
Other purposes	33,270,542	25,812,843	0	0	33,270,542	25,812,843
Unrestricted	4,813,939	3,794,977	2,546,361	2,797,610	7,360,300	6,592,587
<i>Total Net Assets</i>	<u>\$ 164,971,225</u>	<u>\$ 155,444,247</u>	<u>\$ 9,822,501</u>	<u>\$ 11,800,047</u>	<u>\$ 174,793,726</u>	<u>\$ 167,244,294</u>

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$174,793,726 (\$164,971,225 in governmental activities and \$9,822,501 in business-type activities) as of December 31, 2005. By far, the largest portion of the County's net assets (76 percent) 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 percent) consists of unrestricted assets \$7,360,300 which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (20 percent) represents resources that are subject to restrictions on how they can be used.

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis (Continued)*  
For the Year Ended December 31, 2005  
(Unaudited)

Table 2 shows the changes in net assets for the fiscal year 2005 for both the governmental activities and the business-type activities.

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

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
<b>Revenues</b>						
<i>Program Revenues:</i>						
Charges for Services	\$ 12,834,182	\$ 14,864,895	\$ 8,110,262	\$ 7,379,352	\$ 20,944,444	\$ 22,244,247
Operating Grants	48,903,062	41,299,829	985,512	0	49,888,574	41,299,829
Capital Grants	0	180,124	0	1,136,718	0	1,316,842
<i>General Revenues:</i>					0	0
Property and Local Taxes	25,488,400	23,953,309	0	0	25,488,400	23,953,309
Intergovernmental	2,625,763	2,870,928	0	0	2,625,763	2,870,928
Interest	1,618,407	754,680	36,515	19,343	1,654,922	774,023
Other	478,012	335,094	0	163,290	478,012	498,384
<b>Total Revenues</b>	<b>91,947,826</b>	<b>84,258,859</b>	<b>9,132,289</b>	<b>8,698,703</b>	<b>\$ 101,080,115</b>	<b>\$ 92,957,562</b>
<b>Program Expenses:</b>						
Governmental Activities:						
General Government:						
Legislative and Executive	8,535,732	8,319,211	0	0	8,535,732	8,319,211
Judicial	3,242,139	3,676,855	0	0	3,242,139	3,676,855
Public Safety	8,790,934	8,605,110	0	0	8,790,934	8,605,110
Public Works	6,526,213	6,267,051	0	0	6,526,213	6,267,051
Health	19,102,312	21,159,833	0	0	19,102,312	21,159,833
Human Services	32,932,322	33,191,439	0	0	32,932,322	33,191,439
Conservation and Recreation	363,224	378,151	0	0	363,224	378,151
Other	2,341,114	3,385,973	0	0	2,341,114	3,385,973
Debt Service:					0	0
Interest and Fiscal Charges	328,751	623,373	0	0	328,751	623,373
Sewer and Water District	0	0	9,491,080	5,400,477	9,491,080	5,400,477
Geneva State Lodge	0	0	1,876,862	5,289,683	1,876,862	5,289,683
<b>Total Expenses</b>	<b>82,162,741</b>	<b>85,606,996</b>	<b>11,367,942</b>	<b>10,690,160</b>	<b>93,530,683</b>	<b>96,297,156</b>
Increase (Decrease) in Net Assets before Transfers	9,785,085	(1,348,137)	(2,235,653)	(1,991,457)	7,549,432	(3,339,594)
Transfers	(258,107)	(62,852)	258,107	62,852	0	0
<b>Change in Net Assets</b>	<b>\$ 9,526,978</b>	<b>\$ (1,410,989)</b>	<b>\$ (1,977,546)</b>	<b>\$ (1,928,605)</b>	<b>\$ 7,549,432</b>	<b>\$ (3,339,594)</b>

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis (Continued)*  
*For the Year Ended December 31, 2005*  
*(Unaudited)*

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***Governmental Activities***

Operating grants were the largest program revenue, accounting for \$48,903,062 or 53.2 percent 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 \$12,834,182 or 13.9 percent of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, road improvements for subdivisions and licenses and permits.

Property and local tax revenues account for \$25,488,400 of the \$91,947,826 total revenues for governmental activities, or 27.7 percent of total revenues.

The human services program accounted for \$32,932,322 of the \$82,162,741 total expenses for governmental activities, or 40.1 percent of total expenses. The next largest program was health, accounting for \$19,102,312 and representing 23.2 percent of total governmental expenses.

Charges for services and grants of 61,737,244 (67.1 percent of the total revenues) are received and used to fund the general government expenses of the County. The remaining general government expenses are funded by property taxes, sales taxes, and intergovernmental revenues. A material portion of health expenses, public works, and human services expenses are funded by charges for services and operating grants.

***Business-Type Activities***

Net assets for business-type activities decreased by \$1,977,546 during 2005. Major revenue sources were charges for services of \$8,110,262

***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, 2005, the County's governmental funds reported a combined ending fund balance of \$34,170,395, an increase of \$7,079,946 in comparison with the prior year. Approximately 82 percent of this total (\$27,952,669) 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 (\$3,226,422) or a variety of other restricted purposes (\$2,991,304).

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis (Continued)*  
*For the Year Ended December 31, 2005*  
*(Unaudited)*

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The General Fund is the primary operating fund of the County. At the end of 2005, unreserved fund balance was \$4,197,519, while total fund balance was \$4,385,969. 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 21.9 percent to total General Fund expenditures, while total fund balance represents 22.9 percent of that same amount.

The Public Assistance fund had an unreserved fund balance of \$295,710 and a total fund balance of \$1,855,632 at the end of 2005. The fund balance increased by \$223,334 during 2005. This increase resulted from revenues exceeding expenditures.

The Board of MRDD fund had an unreserved fund balance of \$11,319,123 and a total fund balance of \$11,584,303 at December 31, 2005. The fund balance increased by \$3,368,871 during 2005. This increase resulted from revenues exceeding expenditures.

At the end of 2005 the Nursing Home fund had an unreserved fund balance of \$100,750 and a total fund balance of \$491,001. During 2005 the fund balance increased by \$391,593. This increase resulted from revenues exceeding expenditures.

The fund balance of the County's General Fund increased by \$1,615,496 during 2005.

***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, 2005 were \$2,783,414 and \$2,685,671, respectively. The Geneva State Lodge had unrestricted net assets of \$(2,922,724). Unrestricted net assets decreased by \$1,977,546 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 2005, the budget commission processed one adjustment to estimated revenues with a net increase in certified revenues of \$1,068,406, which was primarily due to higher interest income than anticipated. Actual revenues received were \$1,716,432 higher than certification. Additionally, the commissioners approved resolutions adjusting appropriations which increased by \$476,504. General government appropriations decreased \$764,808 and other appropriations increased \$874,246 due primarily to transfers within the General Fund from Transfers Out to Other Expenses. Actual expenditures were \$2,024,849 less than appropriations. The original certificate of estimated resources was passed on July 29, 2004 based on the tax budget adopted by the commissioners with a total certified amount of \$2,836,000, 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, 2005 was \$181,571,791 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, infrastructure, and sewer/water lines.

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis (Continued)*  
For the Year Ended December 31, 2005  
(Unaudited)

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

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

	Governmental Activities		Business-Type Activities		Total	
	Restated		Restated			
	2005	2004	2005	2004	2005	2004
Land	\$ 858,488	\$ 885,817	\$ 218,083	\$ 218,083	\$ 1,076,571	\$ 1,103,900
Infrastructure	103,249,672	103,170,549	0	0	103,249,672	103,170,549
Construction in Progress	0	0	128,158	115,351	128,158	115,351
Buildings	23,318,735	23,739,556	18,524,458	19,136,920	41,843,193	42,876,476
Improvements Other Than Buildings	283,560	299,611	0	0	283,560	299,611
Equipment	2,353,802	2,218,727	1,682,333	1,978,625	4,036,135	4,197,352
Vehicles	2,868,966	3,116,055	95,886	69,320	2,964,852	3,185,375
Water and Sewer System	0	0	27,989,650	28,388,327	27,989,650	28,388,327
Totals	<u>\$ 132,933,223</u>	<u>\$ 133,430,315</u>	<u>\$ 48,638,568</u>	<u>\$ 49,906,626</u>	<u>\$ 181,571,791</u>	<u>\$ 183,336,941</u>

See Note 12 for additional information of capital assets.

The County manages its roadway conditions using an internal pavement management program. This program assigns a range of Pavement Condition Rating (PCR) number to each section of roadway based on physical inspection data collected. The PCR is comprised of various ratings of the individual elements of the structure and an overall ranking of between zero and one hundred is assigned. It is the policy of the County Engineer that County roads are maintained at an average PCR of 60 to 65, and that a condition assessment for County roads is performed annually. The most recent assessment found that the average PCR of all County roads was 64.28. For 2005, the County Engineer's budgeted and actual expenditures for the preservation of existing roadways were \$5,007,507 and \$4,331,901, 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 2005, the County Engineer's budgeted and actual expenditures for the preservation of existing bridges were \$1,200,548 and \$1,060,861, 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 (Continued)*  
For the Year Ended December 31, 2005  
(Unaudited)

**Long-Term Debt** – At December 31, 2005, the County has outstanding debt which included general obligations bonds payable of \$7,265,603, OPWC loans payable of \$1,021,007, notes payable of \$3,000,000, revenue bonds payable of \$19,759,352 and OWDA loans payable of \$17,627,069.

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

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	Restated 2004	2005	Restated 2004
General Obligation Bonds	\$ 7,265,603	\$ 8,259,306	\$ 0	\$ 0	\$ 7,265,603	\$ 8,259,306
Special Assessment Bonds	0	0	0	0	0	0
OPWC Loans	45,000	55,000	976,007	895,335	1,021,007	950,335
Notes Payable	0	0	3,000,000	3,000,000	3,000,000	3,000,000
Revenue Bonds	0	0	19,759,352	14,501,083	19,759,352	14,501,083
OWDA Loans	0	0	17,627,069	22,675,960	17,627,069	22,675,960
Totals	<u>\$ 7,310,603</u>	<u>\$ 8,314,306</u>	<u>\$ 41,362,428</u>	<u>\$ 41,072,378</u>	<u>\$ 48,673,031</u>	<u>\$ 49,386,684</u>

In addition to the long-term debt, the County's long-term obligations include compensated absences and capital leases. Additional information on the County's long-term debt can be found in Note 16 of this report.

***Economic Factors***

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2005, 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 2005 was 7.2 percent, which decreased from 7.3 percent a year ago and 7.6 percent two years ago. The State average was 5.9 percent and the Federal rate was 5.1 percent. Although unemployment in Ashtabula remains higher than the state and national averages, this 0.4 percent decrease over two years along with stronger sales tax revenues are an encouraging sign that the economy is continuing to rebound.

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 (Continued)*  
*For the Year Ended December 31, 2005*  
*(Unaudited)*

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***Requests for Information***

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Sandra O'Brien, Ashtabula County Auditor, 25 W Jefferson St, Jefferson, Ohio 44047 or by email at [auditor@ashtabulacountyauditor.org](mailto:auditor@ashtabulacountyauditor.org).

**Ashtabula County, Ohio**  
*Statement of Net Assets*  
December 31, 2005

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Ash/Craft Industries	Ashtabula County Airport
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 26,550,241	\$ 4,139,709	\$ 30,689,950	\$ 320,491	\$ 229,338
Cash and Cash Equivalents:					
In Segregated Accounts	2,477,377	288,185	2,765,562	0	0
With Fiscal Agents	0	679,543	679,543	0	0
Deposits	0	0	0	1,000	0
Receivables:					
Taxes	16,629,756	0	16,629,756	0	0
Accounts	228,518	458,416	686,934	42,090	744
Lease	0	0	0	0	118,925
Special Assessments	231,492	843,115	1,074,607	0	0
Accrued Interest	18,851	0	18,851	0	0
Due from Component Unit	90,000	0	90,000	0	0
Due from Other Governments	8,063,331	0	8,063,331	0	1,306,076
Internal Balances	4,000,000	(4,000,000)	0	0	0
Materials and Supplies Inventory	175,369	0	175,369	0	18,131
Loans Receivable	2,725,935	0	2,725,935	0	0
Prepaid Items	143,781	0	143,781	8,590	0
Deferred Charges	0	550,054	550,054	0	0
Nondepreciable Capital Assets	104,108,160	346,241	104,454,401	0	1,660,825
Depreciable Capital Assets (Net)	28,825,063	48,292,327	77,117,390	45,088	250,649
<i>Total Assets</i>	<u>194,267,874</u>	<u>51,597,590</u>	<u>245,865,464</u>	<u>417,259</u>	<u>3,584,688</u>
<b>Liabilities</b>					
Accounts Payable	2,121,931	49,270	2,171,201	6,371	13,746
Contracts Payable	0	98,502	98,502	0	177,981
Accrued Wages and Benefits	636,716	10,748	647,464	2,699	1,202
Intergovernmental Payable	822,666	14,442	837,108	3,149	11,378
Accrued Interest Payable	126,551	171,505	298,056	0	4,929
Due to Primary Government	0	0	0	0	90,000
Deferred Revenue	14,335,334	0	14,335,334	0	186,713
Loans Payable	529,851	0	529,851	0	0
Long Term Liabilities:					
Due Within One Year	1,175,084	1,050,803	2,225,887	0	50,122
Due Within More Than One Year	9,548,516	40,379,819	49,928,335	0	1,353,844
<i>Total Liabilities</i>	<u>29,296,649</u>	<u>41,775,089</u>	<u>71,071,738</u>	<u>12,219</u>	<u>1,889,915</u>
<b>Net Assets</b>					
Invested in Capital Assets, Net of Related Debt	125,336,438	7,276,140	132,612,578	0	1,536,871
Restricted for:					
Capital Projects	923,666	0	923,666	0	0
Debt Service	626,640	0	626,640	0	0
Roads and Bridges	5,350,634	0	5,350,634	0	0
Health and Human Services	17,245,132	0	17,245,132	0	0
Grant Programs	3,313,251	0	3,313,251	0	0
Community Development	3,666,714	0	3,666,714	0	0
Real Estate Assessment	947,279	0	947,279	0	0
Other Purposes	2,747,532	0	2,747,532	0	0
Unrestricted	4,813,939	2,546,361	7,360,300	405,040	157,902
<i>Total Net Assets</i>	<u>\$ 164,971,225</u>	<u>\$ 9,822,501</u>	<u>\$ 174,793,726</u>	<u>\$ 405,040</u>	<u>\$ 1,694,773</u>

See accompanying notes to the basic financial statements.

**Ashtabula County, Ohio**  
*Statement of Activities*  
For the Fiscal Year Ended December 31, 2005

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
Current:				
General Government:				
Legislative and Executive	\$ 8,535,732	\$ 3,533,386	\$ 2,713,926	\$ 0
Judicial	3,242,139	1,192,785	0	0
Public Safety	8,790,934	2,311,262	1,515,314	0
Public Works	6,526,213	67,499	6,383,432	0
Health	19,102,312	2,329,798	12,569,132	0
Human Services	32,932,322	3,399,452	25,721,258	0
Conservation and Recreation	363,224	0	0	0
Other	2,341,114	0	0	0
Debt service:				
Interest and Fiscal Charges	328,751	0	0	0
<i>Total Governmental Activities</i>	<u>82,162,741</u>	<u>12,834,182</u>	<u>48,903,062</u>	<u>0</u>
<b>Business-Type Activities</b>				
Sewer District	2,513,685	1,783,692	0	0
Water District	6,977,395	6,010,760	0	599,512
Geneva Park Lodge	1,876,862	315,810	0	386,000
<i>Total Business-Type Activities</i>	<u>11,367,942</u>	<u>8,110,262</u>	<u>0</u>	<u>985,512</u>
<i>Total - Primary Government</i>	<u>\$ 93,530,683</u>	<u>\$ 20,944,444</u>	<u>\$ 48,903,062</u>	<u>\$ 985,512</u>
<b>Component Units</b>				
Ash/Craft Industries	\$ 548,365	\$ 398,749	\$ 143,101	\$ 0
Airport	353,856	310,398	3,308	275,892
Totals - Component Units	<u>\$ 902,221</u>	<u>\$ 709,147</u>	<u>\$ 146,409</u>	<u>\$ 275,892</u>

**General Revenues**

Property Taxes Levied for:

  General Purposes

  Health

  Human Services

  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 12)

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
\$ (2,288,420)	\$ 0	\$ (2,288,420)	\$ 0	\$ 0
(2,049,354)	0	(2,049,354)	0	0
(4,964,358)	0	(4,964,358)	0	0
(75,282)	0	(75,282)	0	0
(4,203,382)	0	(4,203,382)	0	0
(3,811,612)	0	(3,811,612)	0	0
(363,224)	0	(363,224)	0	0
(2,341,114)	0	(2,341,114)	0	0
(328,751)	0	(328,751)	0	0
(20,425,497)	0	(20,425,497)	0	0
0	(729,993)	(729,993)	0	0
0	(367,123)	(367,123)	0	0
0	(1,175,052)	(1,175,052)	0	0
0	(2,272,168)	(2,272,168)	0	0
(20,425,497)	(2,272,168)	(22,697,665)	0	0
0	0	0	(6,515)	0
0	0	0	0	235,742
0	0	0	(6,515)	235,742
4,934,183	0	4,934,183	0	0
7,346,932	0	7,346,932	0	0
3,580,283	0	3,580,283	0	0
849,196	0	849,196	0	0
8,777,806	0	8,777,806	0	0
2,625,763	0	2,625,763	0	0
1,618,407	36,515	1,654,922	4,551	553
478,012	0	478,012	4,746	3,885
30,210,582	36,515	30,247,097	9,297	4,438
(258,107)	258,107	0	0	0
9,526,978	(1,977,546)	7,549,432	2,782	240,180
155,444,247	11,800,047	167,244,294	402,258	1,454,593
\$ 164,971,225	\$ 9,822,501	\$ 174,793,726	\$ 405,040	\$ 1,694,773

**Ashtabula County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2005*

	General	Public Assistance	Board of MRDD	Nursing Home
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 164,068	\$ 2,009,873	\$ 10,977,829	\$ 707,542
Cash and Cash Equivalents:				
In Segregated Accounts	25,203	0	867,992	0
Receivables:				
Taxes	4,730,109	1,392,435	6,761,070	0
Accounts	32,286	21,743	0	0
Special Assessments	0	0	0	0
Accrued Interest	17,587	0	0	0
Due from Component Unit	90,000	0	0	0
Due from Other Governments	967,318	382,243	92,834	0
Materials and Supplies Inventory	52,839	0	0	33,572
Loans Receivable	0	0	0	0
Advances to Other Funds	4,000,000	0	0	0
Prepaid Items	141,757	0	0	0
<i>Total Assets</i>	<u>\$ 10,221,167</u>	<u>\$ 3,806,294</u>	<u>\$ 18,699,725</u>	<u>\$ 741,114</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 508,536	\$ 358,653	\$ 51,565	\$ 0
Accrued Wages and Benefits	187,797	88,021	100,209	113,377
Intergovernmental Payable	238,681	111,553	136,678	136,736
Deferred Revenue	4,900,184	1,392,435	6,826,970	0
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>5,835,198</u>	<u>1,950,662</u>	<u>7,115,422</u>	<u>250,113</u>
<b>Fund Balances</b>				
Fund Balance:				
Reserved for Encumbrances	45,611	1,559,922	265,180	356,679
Reserved for Inventory	52,839	0	0	33,572
Reserved for Component Unit Loan	90,000	0	0	0
Reserved for Loans	0	0	0	0
Undesignated, Unreserved Reported in:				
General Fund	4,197,519	0	0	0
Special Revenue Funds	0	295,710	11,319,123	100,750
Debt Service Fund	0	0	0	0
Capital Projects Funds	0	0	0	0
<i>Total Fund Balances</i>	<u>4,385,969</u>	<u>1,855,632</u>	<u>11,584,303</u>	<u>491,001</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 10,221,167</u>	<u>\$ 3,806,294</u>	<u>\$ 18,699,725</u>	<u>\$ 741,114</u>

See accompanying notes and accountant's compilation report.

**Ashtabula County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Assets of Governmental Activities  
 December 31, 2005*

Other Governmental Funds	Total Governmental Funds
\$ 12,690,929	\$ 26,550,241
1,584,182	2,477,377
3,746,142	16,629,756
174,489	228,518
231,492	231,492
1,264	18,851
0	90,000
6,620,936	8,063,331
88,958	175,369
2,725,935	2,725,935
0	4,000,000
2,024	143,781
<u>\$ 27,866,351</u>	<u>\$ 61,334,651</u>
\$ 1,203,177	\$ 2,121,931
147,312	636,716
199,018	822,666
9,933,503	23,053,092
529,851	529,851
<u>12,012,861</u>	<u>27,164,256</u>
999,030	3,226,422
88,958	175,369
0	90,000
2,725,935	2,725,935
0	4,197,519
10,912,499	22,628,082
548,865	548,865
578,203	578,203
<u>15,853,490</u>	<u>34,170,395</u>
<u>\$ 27,866,351</u>	<u>\$ 61,334,651</u>

<b>Total Governmental Fund Balances</b>	<b>\$ 34,170,395</b>
<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	132,933,223
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Grants	\$ 6,660,407
Special Assessments	231,492
Charges for Services	92,832
Permissive Sales Taxes	793,517
Delinquent Property Taxes	<u>939,510</u>
Total	8,717,758
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(126,551)
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	(2,951,124)
General Obligation Bonds	(7,265,603)
OPWC Loans	(45,000)
Capital Leases	<u>(461,873)</u>
Total	<u>(10,723,600)</u>
<b>Net Assets of Governmental Activities</b>	<b><u>\$ 164,971,225</u></b>

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, 2005*

	General	Public Assistance	Board of MRDD	Nursing Home
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,790,401	\$ 1,371,459	\$ 6,759,126	\$ 0
Permissive Sales Taxes	8,682,584	0	0	0
Charges for Services	4,532,151	68,758	1,772,819	2,736,029
Licenses and Permits	33,104	0	0	0
Fines and Forfeitures	438,271	0	0	0
Intergovernmental	2,625,323	11,445,998	4,457,168	8,373,123
Special Assessments	0	0	11,134	33
Interest	1,315,237	0	0	0
Contributions and Donations	0	18,697	0	0
Other	127,115	229,166	0	0
<i>Total Revenues</i>	<u>21,544,186</u>	<u>13,134,078</u>	<u>13,000,247</u>	<u>11,109,185</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	5,946,685	0	0	0
Judicial	2,974,845	0	0	0
Public Safety	5,725,399	0	0	0
Public Works	109,752	0	0	0
Health	171,837	0	9,631,376	0
Human Services	615,359	13,455,255	0	10,495,154
Conservation and Recreation	363,224	0	0	0
Other	2,341,114	0	0	0
Capital Outlay	0	300,000	0	0
Debt service:				
Principal Retirement	108,809	18,697	0	0
Interest and Fiscal Charges	6,945	0	0	0
<i>Total Expenditures</i>	<u>18,363,969</u>	<u>13,773,952</u>	<u>9,631,376</u>	<u>10,495,154</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,180,217</u>	<u>(639,874)</u>	<u>3,368,871</u>	<u>614,031</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	36,030	300,000	0	0
Other Financing Sources	93,251	0	0	0
Other Financing Uses	0	0	0	0
Transfers In	0	563,208	0	0
Transfers Out	(1,694,002)	0	0	(222,438)
<i>Total Financing Sources (Uses)</i>	<u>(1,564,721)</u>	<u>863,208</u>	<u>0</u>	<u>(222,438)</u>
<i>Net Change in Fund Balance</i>	1,615,496	223,334	3,368,871	391,593
<i>Fund Balance Beginning of Year - Restated (See Note 12)</i>	2,757,970	1,632,298	8,215,432	96,099
<i>Increase (Decrease) In Reserve for Inventory</i>	12,503	0	0	3,309
<i>Fund Balance End of Year</i>	<u>\$ 4,385,969</u>	<u>\$ 1,855,632</u>	<u>\$ 11,584,303</u>	<u>\$ 491,001</u>

See accompanying notes and accountant's compilation report.



**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, 2005*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	\$ 7,079,946
		<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	\$ 750,431
		Current Year Depreciation	<u>(1,060,792)</u>
		Total	(310,361)
		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.	
			(186,731)
		Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	
		Grants	2,172,828
		Special Assessments	(16,233)
		Charges for Services	634
		Permissive Sales Taxes	95,222
		Delinquent Property Taxes	<u>22,786</u>
		Total	2,275,237
		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	(277,397)
		General Obligation Bonds	993,703
		Capital Leases	160,339
		OPWC Loans	10,000
		Change in Inventory	<u>66,044</u>
		Total	952,689
		In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	
			52,228
		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.	
		Inception of Capital Leases	<u>(336,030)</u>
		Change in Net Assets of Governmental Activities	<u>\$ 9,526,978</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,491,000	\$ 3,491,000	\$ 3,790,401	\$ 299,401
Permissive Sales Taxes	7,800,000	7,989,847	8,725,141	735,294
Charges for Services	3,923,052	3,991,458	3,993,251	1,793
Licenses and Permits	29,000	29,000	33,104	4,104
Fines and Forfeitures	548,713	548,713	443,492	(105,221)
Intergovernmental	2,091,496	2,136,841	2,654,779	517,938
Interest	355,068	1,119,876	1,355,786	235,910
Other	100,000	100,000	127,213	27,213
<i>Total Revenues</i>	18,338,329	19,406,735	21,123,167	1,716,432
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	6,688,668	5,984,061	5,184,798	799,263
Judicial	3,246,394	3,266,159	3,003,889	262,270
Public Safety	5,933,197	5,826,068	5,768,040	58,028
Public Works	165,720	114,704	114,657	47
Health	143,741	222,791	173,239	49,552
Human Services	671,495	655,724	618,703	37,021
Conservation and Recreation	135,808	517,774	363,224	154,550
Other	2,214,658	3,088,904	2,424,786	664,118
Capital Outlay				0
Debt Service				
Principal Retirement	108,809	108,809	108,809	0
Interest and Fiscal Charges	6,945	6,945	6,945	0
<i>Total Expenditures</i>	19,315,435	19,791,939	17,767,090	2,024,849
<i>Excess of Revenues Over (Under) Expenditures</i>	(977,106)	(385,204)	3,356,077	3,741,281
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	36,030	36,030	36,030	0
Other Financing Sources	25,000	25,000	93,251	68,251
Transfers In	221,183	509,899	0	(509,899)
Transfers Out	(2,303,065)	(2,483,697)	(1,749,002)	734,695
<i>Total Other Financing Sources (Uses)</i>	(2,020,852)	(1,912,768)	(1,619,721)	293,047
<i>Net Change in Fund Balance</i>	(2,997,958)	(2,297,972)	1,736,356	4,034,328
<i>Fund Balance Beginning of Year</i>	1,848,180	1,848,180	1,848,180	0
Prior Year Encumbrances Appropriated	504,949	504,949	504,949	0
<i>Fund Balance (Deficit) End of Year</i>	\$ (644,829)	\$ 55,157	\$ 4,089,485	\$ 4,034,328

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, 2005*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 1,303,000	\$ 1,303,000	\$ 1,371,459	\$ 68,459
Charges for Services	93,552	93,552	151,912	58,360
Intergovernmental	14,949,174	14,949,174	11,064,003	(3,885,171)
Contributions and Donations	18,697	18,697	18,697	0
Other	114,362	114,362	231,868	117,506
<i>Total Revenues</i>	<u>16,478,785</u>	<u>16,478,785</u>	<u>12,837,939</u>	<u>(3,640,846)</u>
<b>Expenditures</b>				
Current:				
Human Services	17,450,160	18,104,414	15,414,587	2,689,827
Capital Outlay	300,000	300,000	300,000	0
Debt Service				
Principal Retirement	18,697	18,697	18,697	0
<i>Total Expenditures</i>	<u>17,768,857</u>	<u>18,423,111</u>	<u>15,733,284</u>	<u>2,689,827</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,290,072)</u>	<u>(1,944,326)</u>	<u>(2,895,345)</u>	<u>(951,019)</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	300,000	300,000	300,000	0
Transfers In	243,952	243,952	563,208	319,256
Transfers Out	(600)	(100)	0	100
<i>Total Other Financing Sources (Uses)</i>	<u>543,352</u>	<u>543,852</u>	<u>863,208</u>	<u>319,356</u>
<i>Net Change in Fund Balance</i>	<u>(746,720)</u>	<u>(1,400,474)</u>	<u>(2,032,137)</u>	<u>(631,663)</u>
<i>Fund Balance Beginning of Year</i>	975,576	975,576	975,576	0
Prior Year Encumbrances Appropriated	1,148,107	1,148,107	1,148,107	0
<i>Fund Balance End of Year</i>	<u>\$ 1,376,963</u>	<u>\$ 723,209</u>	<u>\$ 91,546</u>	<u>\$ (631,663)</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property and Other Local Taxes	\$ 6,410,000	\$ 6,410,000	\$ 6,759,126	\$ 349,126
Charges for Services	110,000	110,000	1,776,831	1,666,831
Intergovernmental	3,376,000	3,376,000	4,975,143	1,599,143
<i>Total Revenues</i>	<u>9,896,000</u>	<u>9,896,000</u>	<u>13,511,100</u>	<u>3,615,100</u>
<b>Expenditures</b>				
Current:				
General Government:				
Health	10,113,000	10,267,688	9,638,241	629,447
<i>Total Expenditures</i>	<u>10,113,000</u>	<u>10,267,688</u>	<u>9,638,241</u>	<u>629,447</u>
<i>Net Change in Fund Balance</i>	(217,000)	(371,688)	3,872,859	4,244,547
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(217,000)	(371,688)	3,872,859	4,244,547
<i>Fund Balance Beginning of Year</i>	6,560,369	6,560,369	6,560,369	0
Prior Year Encumbrances Appropriated	232,426	232,426	232,426	0
<i>Fund Balance End of Year</i>	<u>\$ 6,575,795</u>	<u>\$ 6,421,107</u>	<u>\$ 10,665,654</u>	<u>\$ 4,244,547</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 1,142,462	\$ 1,142,462	\$ 2,741,305	\$ 1,598,843
Intergovernmental	10,062,150	10,062,150	8,373,123	(1,689,027)
Interest	0	0	33	33
<i>Total Revenues</i>	11,204,612	11,204,612	11,114,461	(90,151)
<b>Expenditures</b>				
Current:				
General Government:				
Human Services	11,151,658	11,697,656	11,046,833	650,823
<i>Total Expenditures</i>	11,151,658	11,697,656	11,046,833	650,823
<i>Excess of Revenues Over (Under) Expenditures</i>	52,954	(493,044)	67,628	560,672
<b>Other Financing Sources (Uses)</b>				
Transfers Out	0	(222,438)	(222,438)	0
<i>Total Other Financing Sources (Uses)</i>	0	(222,438)	(222,438)	0
<i>Net Change in Fund Balance</i>	52,954	(715,482)	(154,810)	560,672
<i>Fund Balance (Deficit) Beginning of Year</i>	(49,300)	(49,300)	(49,300)	0
Prior Year Encumbrances Appropriated	554,974	554,974	554,974	0
<i>Fund Balance (Deficit) End of Year</i>	\$ 558,628	\$ (209,808)	\$ 350,864	\$ 560,672

See accompanying notes to the basic financial statements.

**Ashtabula County, Ohio**  
*Statement of Net Assets*  
*Proprietary Funds*  
*December 31, 2005*

	Business-Type Activities			Total
	Sewer District	Water District	Geneva State Lodge	
<b>Assets</b>				
<i>Current Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$ 2,007,000	\$ 2,132,709	\$ 0	\$ 4,139,709
Cash and Cash Equivalents:				
Restricted Cash	0	0	81,288	81,288
In Segregated Accounts	0	164,843	123,342	288,185
With Fiscal Agents	0	18,636	579,619	598,255
Receivables:				
Accounts	236,487	221,929	0	458,416
Special Assessments	618,362	224,753	0	843,115
Deferred Charges	0	20,897	529,157	550,054
<i>Total Current Assets</i>	<u>2,861,849</u>	<u>2,783,767</u>	<u>1,313,406</u>	<u>6,959,022</u>
<i>Noncurrent Assets</i>				
Nondepreciable Capital Assets	75,883	270,358	0	346,241
Depreciable Capital Assets (Net)	10,602,856	20,035,808	17,653,663	48,292,327
<i>Total Noncurrent Assets</i>	<u>10,678,739</u>	<u>20,306,166</u>	<u>17,653,663</u>	<u>48,638,568</u>
<i>Total Assets</i>	<u>13,540,588</u>	<u>23,089,933</u>	<u>18,967,069</u>	<u>55,597,590</u>
<b>Liabilities</b>				
<i>Current Liabilities</i>				
Accounts Payable	8,430	40,840	0	49,270
Contracts Payable	0	23,302	75,200	98,502
Accrued Wages and Benefits	8,190	2,558	0	10,748
Intergovernmental Payable	11,073	3,369	0	14,442
Accrued Interest Payable	1,702	8,873	160,930	171,505
Interfund Payable	0	0	4,000,000	4,000,000
Compensated Absences Payable	463	4,734	0	5,197
Notes Payable	0	0	50,000	50,000
OWDA Loans Payable	233,067	311,233	0	544,300
OPWC Loans Payable	15,835	19,771	0	35,606
Revenue Bonds Payable	9,700	96,000	310,000	415,700
<i>Total Current Liabilities</i>	<u>288,460</u>	<u>510,680</u>	<u>4,596,130</u>	<u>5,395,270</u>
<i>Long-Term Liabilities</i>				
Compensated Absences Payable - net of current portion	48,577	14,420	0	62,997
Notes Payable - net of current portion	0	0	2,950,000	2,950,000
OWDA Loans Payable - net of current portion	3,199,932	13,882,837	0	17,082,769
OPWC Loans Payable - net of current portion	237,529	702,872	0	940,401
Revenue Bonds Payable - net of current portion	391,100	5,167,000	13,785,552	19,343,652
<i>Total Long-Term Liabilities</i>	<u>3,877,138</u>	<u>19,767,129</u>	<u>16,735,552</u>	<u>40,379,819</u>
<i>Total Liabilities</i>	<u>4,165,598</u>	<u>20,277,809</u>	<u>21,331,682</u>	<u>45,775,089</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	6,591,576	126,453	558,111	7,276,140
Unrestricted	2,783,414	2,685,671	(2,922,724)	2,546,361
<i>Total Net Assets</i>	<u>\$ 9,374,990</u>	<u>\$ 2,812,124</u>	<u>\$ (2,364,613)</u>	<u>\$ 9,822,501</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, 2005*

	Business-Type Activities			Total
	Sewer District	Water District	Geneva State Lodge	
<b>Operating Revenues</b>				
Charges for Services	\$ 1,783,692	\$ 6,010,760	\$ 315,810	\$ 8,110,262
<i>Total Operating Revenues</i>	<u>1,783,692</u>	<u>6,010,760</u>	<u>315,810</u>	<u>8,110,262</u>
<b>Operating Expenses</b>				
Personal Services	560,295	181,267	0	741,562
Contractual Services	820,577	2,015,818	3,448	2,839,843
Materials and Supplies	25,226	3,299,779	0	3,325,005
Depreciation	936,771	767,675	759,376	2,463,822
Other	42,049	0	0	42,049
<i>Total Operating Expenses</i>	<u>2,384,918</u>	<u>6,264,539</u>	<u>762,824</u>	<u>9,412,281</u>
Operating Loss	<u>(601,226)</u>	<u>(253,779)</u>	<u>(447,014)</u>	<u>(1,302,019)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Operating Grants	0	599,512	386,000	985,512
Interest Income	36,428	0	87	36,515
Interest and Fiscal Charges	<u>(128,767)</u>	<u>(712,856)</u>	<u>(1,114,038)</u>	<u>(1,955,661)</u>
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(92,339)</u>	<u>(113,344)</u>	<u>(727,951)</u>	<u>(933,634)</u>
<i>Income (Loss) Before Operating Transfers</i>	<u>(693,565)</u>	<u>(367,123)</u>	<u>(1,174,965)</u>	<u>(2,235,653)</u>
Transfers In	<u>0</u>	<u>0</u>	<u>258,107</u>	<u>258,107</u>
<i>Change in Net Assets</i>	<u>(693,565)</u>	<u>(367,123)</u>	<u>(916,858)</u>	<u>(1,977,546)</u>
<i>Net Assets Beginning of Year- Restated (See Note 12)</i>	<u>10,068,555</u>	<u>3,179,247</u>	<u>(1,447,755)</u>	<u>11,800,047</u>
<i>Net Assets (Deficit) End of Year</i>	<u>\$ 9,374,990</u>	<u>\$ 2,812,124</u>	<u>\$ (2,364,613)</u>	<u>\$ 9,822,501</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, 2005

	Business-Type Activities			Total
	Sewer District	Water District	Geneva State Lodge	
<b><i>Increase (Decrease) in Cash and Cash Equivalents</i></b>				
<b>Cash Flows From Operating Activities</b>				
Cash Received from Customers	\$ 1,774,867	\$ 6,176,621	\$ 315,810	\$ 8,267,298
Cash Paid for Goods and Services	(26,499)	(3,299,779)	0	(3,326,278)
Cash Paid to Employees	(566,344)	(170,864)	0	(737,208)
Cash Paid for Contractual Services	(842,868)	(1,750,000)	(5,447)	(2,598,315)
Other Cash Payments	(42,049)	0	0	(42,049)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>297,107</u>	<u>955,978</u>	<u>310,363</u>	<u>1,563,448</u>
<b>Cash Flows From Non-Capital Financing Activities</b>				
Operating Grants	0	305,235	458,512	763,747
Transfers In	0	0	75,000	75,000
<i>Net Cash Provided By (Used For) Non-Capital Activities</i>	<u>0</u>	<u>305,235</u>	<u>533,512</u>	<u>838,747</u>
<b>Cash Flows From Capital and Related Financing Activities</b>				
Proceeds from Notes	25,517	6,808,261	0	6,833,778
Payment for Capital Acquisitions	(40,211)	(1,275,138)	(405,916)	(1,721,265)
Principal Paid on Debt	(236,598)	(6,311,599)	0	(6,548,197)
Interest Paid on Debt	(128,773)	(703,630)	(873,292)	(1,705,695)
<i>Net Cash Used For Capital and Related Financing Activities</i>	<u>(380,065)</u>	<u>(1,482,106)</u>	<u>(1,279,208)</u>	<u>(3,141,379)</u>
<b>Cash Flows From Investing Activities</b>				
Interest on Investments	36,428	0	87	36,515
<i>Net Cash Provided By Investing Activities</i>	<u>36,428</u>	<u>0</u>	<u>87</u>	<u>36,515</u>
<i>Net Decrease in Cash and Cash Equivalents</i>	(46,530)	(220,893)	(435,246)	(702,669)
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>2,053,530</u>	<u>2,537,081</u>	<u>1,219,495</u>	<u>5,810,106</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u>\$ 2,007,000</u>	<u>\$ 2,316,188</u>	<u>\$ 784,249</u>	<u>\$ 5,107,437</u>

(Continued)



**Ashtabula County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Fiscal Year Ended December 31, 2005

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

Operating Income (Loss)	\$ (601,226)	\$ 51,456	\$ (447,014)	\$ (996,784)
Adjustments:				
Depreciation	936,771	767,675	759,376	2,463,822
(Increase) Decrease in Assets				
Accounts Receivable	85,249	141,369	0	226,618
Special Assessments Receivable	(94,074)	24,492	0	(69,582)
Deferred Charges	0	(21,250)	0	(21,250)
Increase (Decrease) in Liabilities				
Accounts Payable	(23,564)	(18,167)	(1,999)	(43,730)
Accrued Wages	27	(77)	0	(50)
Compensated Absences Payable	421	12,926	0	13,347
Intergovernmental Payable	(6,497)	(2,446)	0	(8,943)
<i>Total Adjustments</i>	<u>898,333</u>	<u>904,522</u>	<u>757,377</u>	<u>2,560,232</u>
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ 297,107</u>	<u>\$ 955,978</u>	<u>\$ 310,363</u>	<u>\$ 1,563,448</u>

See accompanying notes to the basic financial statements.

**Ashtabula County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2005*

	Private Purpose Trusts	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$ 578,944	\$ 7,069,495
Cash and Cash Equivalents in Segregated Accounts	441,431	1,384,781
Receivables:		
Taxes	0	90,963,267
Accounts	0	4,288,428
Special Assessments	0	3,890,503
Due From Other Governments	0	5,507,787
<i>Total Assets</i>	<u>1,020,375</u>	<u>113,104,261</u>
<b>Liabilities</b>		
Accounts Payable	\$ 0	\$ 593
Due to Other Governments	0	104,799,125
Undistributed Monies	0	4,032,583
Deposits Held and Due to Others	0	4,271,960
<i>Total Liabilities</i>	<u>0</u>	<u>\$ 113,104,261</u>
<b>Net Assets</b>		
Restricted for Other Purposes	<u>\$ 1,020,375</u>	

See accompanying notes to the basic financial statements.

**Ashtabula County, Ohio**  
*Statement of Changes in Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*For the Fiscal Year Ended December 31, 2005*

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	Private Purpose Trusts
<b>Additions</b>	
Contributions	\$ 339,524
Interest	17,065
<i>Total Additions</i>	<u>356,589</u>
<b>Deductions</b>	
Other Operating Expenses	<u>327,657</u>
<i>Change in Net Assets</i>	28,932
<i>Net Assets Beginning of Year</i>	<u>991,443</u>
<i>Net Assets End of Year</i>	<u><u>\$ 1,020,375</u></u>

See accompanying notes to the basic financial statements.

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**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements*  
*December 31, 2005*

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

***A. The County***

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

***B. Reporting Entity***

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

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

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

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2005

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

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

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

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

The Airport has a December 31 year end. Separately issued financial statements can be obtained from the Ashtabula County Airport Authority, 2382 Airport Rd., Jefferson, Ohio 44047.

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

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

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2005

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

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

County Risk Sharing Authority, Inc. (CORSA)  
Ashtabula County District Library  
Ashtabula County Port Authority  
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 statements distinguish between those activities of the County that are governmental and those that are considered business-type.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2005

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

The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest 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.

***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 (Continued)*  
December 31, 2005

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**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 service to the residents and commercial users located within the County.

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

***Geneva State Park Lodge Fund*** – The Geneva State Lodge fund accounts for the construction of the Geneva State Park Lodge and Conference Center, which was completed in 2005. 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 (Continued)*  
December 31, 2005

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**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, 2005, but which were levied to finance fiscal year 2006 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 2005, 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 (Continued)*  
December 31, 2005

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**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, 2005.

Interest revenue credited to the general fund during 2005 amounted to \$1,315,237 which includes \$1,285,714 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, 2005, 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 (Continued)*  
 December 31, 2005

**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:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
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.

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

***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 2005.

***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.

**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: 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).



**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2005

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

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).

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	Public Assistance	Board of MRDD	Nursing Home
GAAP Basis	\$ 1,615,496	\$ 223,334	\$ 3,372,859	\$ 391,593
Revenue Accruals	(421,020)	(296,139)	(5,438,895)	5,276
Expenditure Accruals	717,960	(40,757)	6,255,057	(195,000)
Encumbrances	(176,080)	(1,918,575)	(316,162)	(356,679)
Budget Basis	\$ 1,736,356	\$ (2,032,137)	\$ 3,872,859	\$ (154,810)

**NOTE 4: ACCOUNTABILITY AND COMPLIANCE**

**A. *Deficit Fund Balances***

Fund balances at December 31, 2005, included the following individual fund deficits:

Emergency Management Department of Justice	\$	14,204
Geneva State Lodge		2,364,613

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 (Continued)*  
 December 31, 2005

**NOTE 4: 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 Name	2005 Estimated Revenue Total	2005 Appropriations	Excess
General	21,385,754.73	21,592,976.88	(207,222.15)
Marriage License Special	32,895.43	35,000.00	(2,104.57)
Nursing Home	11,155,310.52	11,444,733.67	(289,423.15)
Felony Del. Care & Custody	59,781.67	60,088.00	(306.33)
Youth Detention Facility	940,193.10	970,260.00	(30,066.90)
Youth Services Grant	176,946.62	212,995.50	(36,048.88)
Community Corrections Parole	81,322.71	179,660.90	(98,338.19)
Community Mental Health	7,735,869.58	7,823,740.00	(87,870.42)
911 Calling	248,837.91	270,892.64	(22,054.73)
Family & Children 1st	138,728.30	329,391.73	(190,663.43)
Child Support Adjudication	240,831.42	243,118.34	(2,286.92)
Inmate Medical Fund	134,326.00	515,000.00	(380,674.00)
County Wide Audit	174,588.67	240,000.00	(65,411.33)
Clerk of Courts Sp. Project Fund	115,457.00	117,812.73	(2,355.73)
CDBG Formula FY04	678,500.00	679,000.00	(500.00)
CHIP FY05*	0.00	500,000.00	(500,000.00)
Community Development 30	0.04	356,000.00	(355,999.96)
Community Development 32	40,340.00	41,300.00	(960.00)
Community Development 46	7,278.65	20,000.00	(12,721.35)
Community Development 57	1,552.82	2,162.32	(609.50)
Community Development 59	133,906.79	144,445.00	(10,538.21)
Ashtabula Sewer 1 Bond Retirement	27,994.00	176,550.00	(148,556.00)
Ashtabula Sewer 2 Bond Retirement	217,797.32	226,402.44	(8,605.12)

Ohio Revised Code 5705.41(B), provides that no subdivision or taxing unit is to expend money unless it has been appropriated. During 2005, the County had expenditures in excess of appropriations at the object (legal) level of control.

Fund	Appropriations	Estimated Revenue	Excess
County Court Special Project	\$ 44,253	\$ 85,380	\$ (41,127)

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2005

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**NOTE 5: DEPOSITS AND INVESTMENTS**

The County maintains a cash deposit and investment pool for all funds. Each fund's share of cash deposits and investments is shown separately on the statement of net assets and balance sheet as "Pooled Cash and Investments."

State statutes classify monies held by the County into three categories.

Active deposits are public deposits necessary to meet current demands on the treasury. Such 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.

Inactive deposits are public deposits that the County has identified as not required for use within the current two-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit, or by savings or deposit accounts including passbook accounts.

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

Interim 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 any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. 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 two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2005

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

5. 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;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers acceptances and commercial paper notes for a period not to exceed one hundred and eighty days from the purchase date in any amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and
8. Under limited circumstances, corporate debt interests noted in either of the two highest rating classifications by at least two nationally recognized rating agencies.

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. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

According to State law, public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by FDIC, or may pledge a pool of government securities valued at least 105 percent of the total value of public monies on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within 5 years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During 2005, the County and public depositories complied with the provisions of these statutes.

**Deposits with Financial Institutions**

Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105 percent of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve Banks, or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as collateral against all of the public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the County.

At fiscal year-end, the carrying amount of the County's deposits was \$30,017,361. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures," as of December 31, 2005, \$31,525,525 of the County's bank balance of \$32,725,525 was exposed to custodial risk as discussed above, while \$1,200,000 was covered by Federal Deposit Insurance.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2005

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

Corporation. However, the State of Ohio has established by statute a collateral pooling system for financial institutions acting as public depositories. At year end, the County had deposits of \$5,098,523 covered by collateral pools.

As of December 31, 2005, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities				
		6 Months or Less	7 to 12 Months	13 to 18 Months	19 to 24 Months	> 25 Months
StarOhio	\$ 5,098,523	\$ 5,098,523	\$ 0	\$ 0	\$ 0	\$ 0
Key Corp.	125,219	0	0	0	0	125,219
AEP Stock	2,893	0	0	0	0	2,893
Repurchase Agreements	8,003,302	8,003,302	0	0	0	0
US Treasury Bills	98,553	98,553	0	0	0	0
FNMA Bonds	48,313	0	0	0	0	48,313
FNMA Notes	96,531	0	0	0	0	96,531
Merrill Lynch & Co.	49,907	0	0	0	0	49,907
Corporate Bonds:						
Indiana Michigan Power						
Corp Bond	50,480	0	0	0	0	50,480
Total Investments	<u>\$ 13,573,721</u>	<u>\$ 13,200,378</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 373,343</u>

**Interest Rate Risk.** As a means of limiting its exposure to fair value losses arising from rising interest rates and according to state law, the County's investment policy limits investment portfolio maturities to five years or less unless related to a bond indenture.

**Credit Risk.** Standard & Poor's has assigned STAROhio an AAA rating. The FNMA Bonds and Notes and Merrill Lynch & Co. have a Standard & Poor's rating of AAA. The Repurchase Agreements are invested in U.S. Treasury instruments.

**Concentration of Credit Risk.** The County places no limit on the amount that may be invested in any one issuer. The following table includes the percentage to total of each investment type held by the County at June 30, 2005:

Investment Type	Fair Value	Percent of Total
StarOhio	\$ 5,098,523	38%
Key Corp.	125,219	1%
AEP Stock	2,893	0%
Repurchase Agreement	8,003,302	59%
U.S. Treasury Bills	98,553	1%
Federal National Mortgage Assoc. Bonds	48,313	0%
Federal National Mortgage Assoc. Notes	96,531	1%
Merrill Lynch & Co.	49,907	0%
Corp. Bonds	50,480	0%
Total Investments	<u>\$ 13,573,721</u>	<u>100%</u>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2005

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**NOTE 6: 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 \$2,116 of federal food stamps at December 31, 2005. 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, 2005:

Balance at beginning of year	\$ 2,985
Amount received for distribution	0
Amount distributed to entitled recipients	869
Amount destroyed	<u>0</u>
Balance at end of year	<u>\$ 2,116</u>

**NOTE 7: PROPERTY TAXES**

Property taxes include amounts levied against all real and public property, and tangible personal property located in the County. Property tax revenue received during 2005 for real and public utility property taxes represents collections of the 2004 taxes. Property tax payments received during 2005 for tangible personal property (other than public utility property) are for 2005 taxes.

2005 real property taxes were levied after October 1, 2005, on the assessed value as of January 1, 2005, 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. 2005 real property taxes are collected and intended to finance 2006.

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. 2005 public utility property taxes which became a lien December 31, 2004, are levied after October 1, 2005 and are collected in 2006 with real property taxes.

2005 tangible personal property taxes are levied after October 1, 2004 on the value as of December 31, 2004. Collections are made in 2005. 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 (Continued)*  
December 31, 2005

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

The full tax rate for all County operations for the year ended December 31, 2005 was \$11.03 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2005 property tax receipts were based are as follows:

Real property	\$ 1,417,788,540
Public utility personal property	112,489,690
Tangible personal property	<u>207,608,020</u>
 Total assessed value	 <u>\$ 1,737,886,250</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, 2005 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, 2005, nor were they intended to finance 2005 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 8: PERMISSIVE SALES AND USE TAX**

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

Proceeds of the tax are credited to the general fund. Amounts measurable at year end that are to be received within the available period are accrued as revenue. Sales and use tax revenue in 2005 amounted to \$8,725,141.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2005

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**NOTE 9: RECEIVABLES**

Receivables at December 31, 2005 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.

At December 31, 2005 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 10: SHARED RISK POOL**

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county’s control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash 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 2005 was \$402,791.



**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2005

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**NOTE 11: RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. 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 (Continued)*  
 December 31, 2005

**NOTE 12: RESTATEMENT OF FUND BALANCES AND NET ASSETS AND CHANGES IN ACCOUNTING PRINCIPLE**

***A. Restatement of Fund Balances and Net Assets***

In the prior year an OPWC loan was erroneously omitted from the financial statements in the Water fund, resulting in an overstatement of net assets of \$277,106 and expenditures were understated by \$157,745 in the Permanent Improvement fund resulting in cash being overstated.

	Permanent Improvement Fund	Total Governmental Funds
Previously Stated Fund Balances, December 31, 2004	\$ 269,186	\$ 27,182,150
Understatement of Expenditures	(157,745)	(157,745)
Restated Fund Balances, January 1, 2005	\$ 111,441	\$ 27,024,405

	Governmental Activities
Previously Stated Net Assets, December 31, 2004	\$ 155,601,992
Understatement of Expenditures	(157,745)
Restated Net Assets, January 1, 2005	\$ 155,444,247

	Water Fund	Business-Type Activities
Previously Stated Net Assets, December 31, 2004	\$ 3,456,353	\$ 12,077,153
OPWC Loan Payable	(277,106)	(277,106)
Restated Net Assets, January 1, 2005	\$ 3,179,247	\$ 11,800,047

***B. Changes in Accounting Principle***

The GASB issued Statement No. 40, *Deposits and Investments Risk Disclosures*, which requires certain disclosures of investments that have a fair value that are highly sensitive to changes in interest rates. The presentation of this disclosure can be found in Note #5. This did not have an effect on the County's financial statements.

The GASB issued Technical Bulletin No. 2004-2, *Recognition of Pension and Other Postemployment Benefit Expenditures/Expenses and Liabilities by Cost-Sharing Employers*. This bulletin has no effect on the County's financial statements.

The GASB issued Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, which requires the government to report the effect of capital asset impairment when it occurs and to account for insurance recoveries in a similar manner. The implementation of this statement has made no impact on the County's financial reporting or results of financial position for 2005.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2005

**NOTE 13: CAPITAL ASSETS**

A summary of changes in capital assets during 2005 follows:

	Beginning Balance 01/01/2005	Additions	Deletions	Ending Balance 12/31/2005
<b>Governmental Activities</b>				
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 885,817	\$ 9,300	\$ (36,629)	\$ 858,488
Infrastructure	103,170,549	79,123	0	103,249,672
Construction in Progress	0	0	0	0
<i>Total Capital Assets Not Being Depreciated</i>	<u>104,056,366</u>	<u>88,423</u>	<u>(36,629)</u>	<u>104,108,160</u>
<i>Capital Assets, Being Depreciated:</i>				
Buildings	28,528,402	18,000	0	28,546,402
Improvements Other Than Buildings	467,019	0	0	467,019
Equipment	4,509,490	403,805	(88,945)	4,824,350
Vehicles	5,514,944	240,203	(263,006)	5,492,141
<i>Total Capital Assets, Being Depreciated</i>	<u>39,019,855</u>	<u>662,008</u>	<u>(351,951)</u>	<u>39,329,912</u>
<i>Less Accumulated Depreciation:</i>				
Buildings	(4,788,846)	(438,821)	0	(5,227,667)
Improvements Other Than Buildings	(167,408)	(16,051)	0	(183,459)
Equipment	(2,290,763)	(235,773)	55,988	(2,470,548)
Vehicles	(2,398,889)	(370,147)	145,861	(2,623,175)
<i>Total Accumulated Depreciation</i>	<u>(9,645,906)</u>	<u>(1,060,792) *</u>	<u>201,849</u>	<u>(10,504,849)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>29,373,949</u>	<u>(398,784)</u>	<u>(150,102)</u>	<u>28,825,063</u>
<i>Total Governmental Capital Assets, Net</i>	<u>\$ 133,430,315</u>	<u>\$ (310,361)</u>	<u>\$ (186,731)</u>	<u>\$ 132,933,223</u>

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

<b>General Government:</b>	
Legislative and Executive	\$ 254,151
Judicial	59,282
Public Safety	169,493
Public Works	201,642
Health	150,810
Human Services	225,414
	<u>\$ 1,060,792</u>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2005

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

	Beginning Balance 01/01/2005	Additions	Deletions	Ending Balance 12/31/2005
<b>Business-Type Activities</b>				
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 218,083	\$ 0	\$ 0	\$ 218,083
Construction in Progress	115,351	767,052	(754,245)	128,158
<i>Total Capital Assets Not Being Depreciated</i>	<u>333,434</u>	<u>767,052</u>	<u>(754,245)</u>	<u>346,241</u>
<i>Capital Assets, Being Depreciated:</i>				
Buildings	22,152,609	0	0	22,152,609
Water and Sewer System	42,695,330	1,142,746	0	43,838,076
Equipment	2,541,843	5,151	0	2,546,994
Vehicles	164,182	35,060	0	199,242
<i>Total Capital Assets, Being Depreciated</i>	<u>67,553,964</u>	<u>1,182,957</u>	<u>0</u>	<u>68,736,921</u>
<i>Less Accumulated Depreciation:</i>				
Buildings	(3,015,689)	(612,462)	0	(3,628,151)
Water and Sewer System	(14,307,003)	(1,541,423)	0	(15,848,426)
Equipment	(563,218)	(301,443)	0	(864,661)
Vehicles	(94,862)	(8,494)	0	(103,356)
<i>Total Accumulated Depreciation</i>	<u>(17,980,772)</u>	<u>(2,463,822)</u>	<u>0</u>	<u>(20,444,594)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>49,573,192</u>	<u>(1,280,865)</u>	<u>0</u>	<u>48,292,327</u>
<i>Total Business-Type Capital Assets, Net</i>	<u>\$ 49,906,626</u>	<u>\$ (513,813)</u>	<u>\$ (754,245)</u>	<u>\$ 48,638,568</u>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2005

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**NOTE 14: DEFINED BENEFIT PENSION PLANS**

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

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

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report which may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6701 or (800) 222-7377.

For the year ended December 31, 2005, 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 percent of their annual covered salaries. Members participating in the traditional plan who were in law enforcement contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The employer contribution rate for pension benefits for 2005 was 9.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the employer's pension contributions were 12.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to all three plans for the years ended December 31, 2005, 2004 and 2003 were \$4,356,783, \$4,589,599 and \$3,700,685, respectively. The full amount has been contributed for 2004 and 2003. 92 percent has been contributed for 2005 with the remainder being presented as "intergovernmental payable" in the governmental activities column of the statement of net assets.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2005

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**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, 2005, 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 2005, 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, 2005, 2004 and 2003 were \$136,625, \$121,915 and \$120,749, respectively. 92 percent has been contributed for year 2005, and 100% for the years 2004 and 2003. Neither the County nor any plan members made any contributions to the DC and Combined Plans for the year 2005.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2005

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**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 with either the traditional or combined plans. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. 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 the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2005 local government employer contribution rate was 13.55 percent of covered payroll (16.7 percent for public safety and law enforcement); 4 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2004, include a return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase at the projected wage inflation rate plus an additional factor ranging from 1 to 6 percent annually for the next eight years and 4 percent 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 percent of unrealized market appreciation or depreciation on investment assets annually.

The number of active contributing participants in the traditional and combined plans was 376,109. Actual County contributions for 2005 which were used to fund postemployment benefits were \$174,271. The actual contribution and the actuarially required contribution amounts are the same. The actuarial value of OPERS's net assets available for payment of benefits at December 31, 2004, (the latest information available) were \$10.8 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$29.5 billion and \$18.7 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. Member and employer contribution rates increased as of January 1, 2006, which will allow additional funds to be allocated to the health care plan.

**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, 2005, 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 \$1,366 for year 2005.

STRS Ohio pays health benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2005 was \$3.1 billion. For the year ended June 30, 2005, 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, 2005, the liability for unpaid compensated absences was \$3,019,322 for the entire County.



**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2005

**NOTE 17: LONG-TERM OBLIGATIONS**

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
<b>Governmental Activities:</b>			
Human Services Building Bonds-1998	5.35%	\$ 500,000	3/1/2008
4-H Building Bonds-2000	5.00%	126,000	12/1/2030
Various Purpose Bonds-1999	3.30%	6,135,000	12/1/2009
County Building Bonds-2001	4.90%	1,000,000	12/1/2011
Nursing Improvement Bonds-2003	4.50%	3,500,000	5/1/2031
Road Improvement Bond-2003	4.95%	225,000	8/1/2014
OPWC Loan-Cork Cold Springs Road/Bridges-2004	0.00%	50,000	1/1/2015
<b>Business-Type Activities:</b>			
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	1/1/2019
OWDA Loan-Rome Rock Creek-2000	2.00%	359,259	7/1/2021
OWDA Loan-North Bend Sewer-2000	5.77%	196,919	7/1/2020
OWDA Loan-AshCraft Wastewater-2001	3.64%	761,353	7/1/2022
OWDA Loan-Holiday Campland Wastewater-2002	1.00%	538,569	1/1/2013
OWDA Loan-Water System #2-2004	4.34%	13,220,039	7/1/2033
OWDA Loan-Airport-2002	5.15%	41,961	7/1/2012
OWDA Loan-Olive Drive Sewer	3.85%	79,013	7/1/2023
OWDA Loan-Waterline Construction	4.48%	1,131,604	7/1/2025
OWDA Loan-Waterline Extension 2005	4.00%	117,783	7/1/2025
OPWC Loan-Plymouth-Stumpville Road-1999	0.00%	146,000	7/1/2019
OPWC Loan-Driftwood Sanitary Sewer-2000	0.00%	450,000	1/1/2022
OPWC Loan-Lake Road Waterline Replacement-2003	0.00%	249,515	7/1/2024
Geneva State Park Lodge Note-2004	Variable	3,000,000	10/16/2016
Water System Acquisition Bonds-2005	3.97%	5,311,000	6/1/2035

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2005

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

Changes in the County's long-term obligations during 2005 were as follows:

	Outstanding 12/31/2004	Additions	Reductions	Outstanding 12/31/2005	Amounts Due In One Year
<b>Governmental Activities:</b>					
<b>General Obligation Bonds (Unvoted):</b>					
Childrens Service Building	\$ 55,000	\$ 0	\$ (55,000)	\$ 0	\$ 0
Welfare Administration Building	80,000	0	(80,000)	0	0
Human Services Building	232,000	0	(54,000)	178,000	56,000
4-H Building	117,600	0	(2,300)	115,300	2,400
1999 Various Purpose	3,365,000	0	(620,000)	2,745,000	645,000
2001 County Building	748,306	0	(92,103)	656,203	96,672
2003 Nursing Home Improvement	3,436,400	0	(67,800)	3,368,600	70,800
2002 Road Improvement	225,000	0	(22,500)	202,500	22,500
<i>Total General Obligation Bonds</i>	<u>8,259,306</u>	<u>0</u>	<u>(993,703)</u>	<u>7,265,603</u>	<u>893,372</u>
<b>OPWC Loans:</b>					
Windson-Mechanicsville Road	5,000	0	(5,000)	0	0
Cork Cold Springs Road/Bridges	50,000	0	(5,000)	45,000	5,000
<i>Total OPWC Loans</i>	<u>55,000</u>	<u>0</u>	<u>(10,000)</u>	<u>45,000</u>	<u>5,000</u>
<b>Other Long-Term Obligations:</b>					
Capital Leases	286,182	336,030	(160,339)	461,873	223,063
Compensated Absences	2,673,727	455,564	(178,167)	2,951,124	53,649
<i>Total Other Long-Term Obligations</i>	<u>2,959,909</u>	<u>791,594</u>	<u>(338,506)</u>	<u>3,412,997</u>	<u>276,712</u>
<i>Total Governmental Activities</i>	<u>\$ 11,274,215</u>	<u>\$ 791,594</u>	<u>\$ (1,342,209)</u>	<u>\$ 10,723,600</u>	<u>\$ 1,175,084</u>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2005

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

	Restated Outstanding 12/31/2004	Additions	(Reductions)	Outstanding 12/31/2005	Amounts Due In One Year
<b>Business-Type Activities:</b>					
<b>Revenue Bonds (Self-Supporting):</b>					
Sewer District Improvement #1	\$ 410,000	\$ 0	\$ (9,200)	\$ 400,800	\$ 9,700
Water System Acquisition Bonds	0	5,311,000	(48,000)	5,263,000	96,000
Geneva State Park Lodge	14,200,000	0	0	14,200,000	310,000
Unamortized Discount	(108,917)	0	4,469	(104,448)	0
<b>Total Revenue Bonds</b>	<b>14,501,083</b>	<b>5,311,000</b>	<b>(52,731)</b>	<b>19,759,352</b>	<b>415,700</b>
<b>OWDA Loans:</b>					
Palmer Avenue	384,986	0	(34,750)	350,236	35,990
County Line Road Waterline	108,794	0	(9,004)	99,790	9,653
Austinburg Sewer Improvement	1,634,353	0	(88,356)	1,545,997	92,035
Driftwood Sanitary Sewer	261,086	0	(13,501)	247,585	13,977
Rome Rock Creek	279,965	6,202	0	286,167	14,895
North Bend Sewer	169,816	0	(7,025)	162,791	7,436
AshCraft Wastewater	665,033	0	(15,296)	649,737	27,640
Holiday Campland Wastewater	435,110	0	(52,509)	382,601	53,036
Water System #1	12,879,976	0	(235,569)	12,644,407	245,903
Waterline Extension	680,667	16,810	(697,477)	0	0
Water System #2	5,090,423	197,828	(5,288,251)	0	0
Airport	19,231	2,717	0	21,948	0
Olive Drive Sewer	49,430	25,517	(2,843)	72,104	2,953
Water Line Construction	17,090	1,079,229	(17,780)	1,078,539	36,763
Waterline Extension - 2005	0	87,117	(1,950)	85,167	4,019
<b>Total OWDA Loans</b>	<b>22,675,960</b>	<b>1,415,420</b>	<b>(6,464,311)</b>	<b>17,627,069</b>	<b>544,300</b>
<b>OPWC Loans:</b>					
Plymouth-Stumpville Road	105,850	0	(7,300)	98,550	7,300
Driftwood Road	269,199	0	(15,835)	253,364	15,835
Lake Road Waterline	243,180	0	(12,470)	230,710	12,471
Lake Road Waterline	0	71,948	0	71,948	0
Water Tanks	277,106	44,329	0	321,435	0
<b>Total OPWC Loans</b>	<b>895,335</b>	<b>116,277</b>	<b>(35,605)</b>	<b>976,007</b>	<b>35,606</b>
<b>Notes Payable:</b>					
Geneva State Park Lodge	3,000,000	0	0	3,000,000	50,000
Compensated Absences	54,847	13,347	0	68,194	5,197
<b>Total Business-Type Activities</b>	<b>\$ 41,127,225</b>	<b>\$ 6,856,044</b>	<b>\$ (6,552,647)</b>	<b>\$ 41,430,622</b>	<b>\$ 1,050,803</b>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2005

**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, 2005, the County issued \$14,200,000 in taxable economic development revenue bonds. The bonds were issued at a discount of \$111,733. The bonds were issued for a twenty-six year period with a final maturity at May 15, 2029. The debt proceeds were 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
2009	350,000

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
2014	450,000

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2005

**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:

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

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

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

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

<u>Date</u>	<u>Principal Amount to be Redeemed</u>
2025	\$ 830,000
2026	880,000
2027	935,000
2028	900,000
2029	1,050,000

The term bonds maturing after May 15, 2014 are subject to optional redemption, in whole or in part, on any date in order of maturity as determined by the County, in whole or in part on any date and in authorized denominations, at a redemption price equal to 100% 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 was 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 (Continued)*  
 December 31, 2005

**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:

Year	General Obligation Bonds		OPWC Loans
	Principal	Interest	Principal
2006	\$ 893,372	\$ 322,985	\$ 5,000
2007	929,466	284,651	5,000
2008	971,999	244,500	5,000
2009	947,881	200,956	5,000
2010	227,226	159,134	5,000
2011-2015	712,945	669,171	20,000
2016-2020	623,400	530,134	0
2021-2025	777,400	375,626	0
2026-2030	969,800	183,310	0
2031-2035	212,114	9,576	0
Total	<u>\$ 7,265,603</u>	<u>\$ 2,980,043</u>	<u>\$ 45,000</u>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2005

**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
2006	50,000	232,338	\$ 415,700	\$ 1,032,250	\$ 544,300	\$ 734,072	\$ 35,606
2007	300,000	217,969	435,200	1,014,895	572,061	716,229	35,606
2008	300,000	194,719	454,700	996,726	596,065	693,672	35,606
2009	300,000	171,469	469,200	977,742	619,584	671,152	35,606
2010	300,000	148,219	489,800	958,135	644,105	645,628	35,606
2011-2015	1,500,000	392,345	2,849,200	4,384,778	3,325,692	2,838,019	178,033
2016-2020	250,000	8,880	3,658,000	3,594,251	3,346,892	2,125,965	167,081
2021-2025	0	0	4,767,100	2,487,961	3,044,255	1,453,011	59,480
2026-2030	0	0	5,082,900	988,962	3,167,849	793,424	0
2031-2033	0	0	1,242,000	126,524	1,766,266	122,683	0
Total	<u>\$ 3,000,000</u>	<u>\$ 1,365,939</u>	<u>\$ 19,863,800</u>	<u>\$ 16,562,224</u>	<u>\$ 17,627,069</u>	<u>\$ 10,793,855</u>	<u>\$ 582,624</u>

The County has entered into contractual agreements for construction loans from the Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC). Under the terms of these agreements, OWDA and OPWC will reimburse, advance, or directly pay the construction costs of the approved projects. OWDA and OPWC 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:

OPWC Loans:	
Lake Road Waterline	\$ 71,948
Water Tanks	<u>321,435</u>
	<u>\$ 393,383</u>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2005

**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, 2005, the County had an unvoted debt margin of \$10,132,274, and a direct debt margin of \$42,193,067.

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
2006	\$ 25,549	\$ 5,313	\$ 30,862
2007	25,791	5,057	30,848
2008	26,049	4,799	30,848
2009	26,309	4,728	31,037
2010	26,572	4,455	31,027
2011-2015	136,162	18,078	154,240
2016-2020	143,428	10,812	154,240
2021-2024	119,991	3,158	123,149
Total	\$ 529,851	\$ 56,400	\$ 586,251

**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, 2005 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 (Continued)*  
 December 31, 2005

**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
	2006	\$ 241,147
	2007	149,694
	2008	99,998
Total minimum lease payments		490,839
Less: amount representing interest		28,966
Present value of minimum lease payments		\$ 461,873

**NOTE 19: INTERFUND TRANSFERS AND BALANCES**

Interfund transfers for the year ended December 31, 2005, consisted of the following:

Transfer To	Transfer From			Total
	General	Motor Vehicle and Gas Tax	Nursing Home	
General	\$ 0	\$ 0	\$ 0	\$ 0
Public Assistance	563,208	0	0	563,208
Children's Services	0	0	0	0
Dog & Kennel	23,850	0	0	23,850
Community Corrections	30,166	0	0	30,166
Youth Services	705,000	0	0	705,000
Special Probation	509	0	0	509
Drug Task Force	84,346	0	0	84,346
Ohio Crime Victims	5,000	0	0	5,000
Bond Retirement	23,816	82,900	222,438	329,154
Sewer District	0	0	0	0
Geneva State Lodge	258,107	0	0	258,107
Total	\$ 1,694,002	\$ 82,900	\$ 222,438	\$ 1,999,340

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2005

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

As of December 31, 2005, interfund balances were as follows:

	Receivable	Payable
General	\$ 4,000,000	\$ 0
Geneva State Lodge	0	4,000,000
Total	\$ 4,000,000	\$ 4,000,000

Interfund balances at December 31, 2005, 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, 2006. 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 2005.

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

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

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

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

***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.

***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.

**NOTE 21: JOINTLY GOVERNED ORGANIZATIONS**

***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 2005 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 \$143,101 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 \$58,375.

**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 (Continued)*  
December 31, 2005

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**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 \$139,341.

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, 2005:

Cash on Hand	\$	50
Cash in checking		45,629
Cash in savings		4,021
Cash in money market		213,779
Cash in certificates of deposit		<u>57,012</u>
Total	\$	<u>320,491</u>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2005

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**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, 2005:

Equipment	\$ 146,790
Capital improvements	28,599
Vehicle	<u>44,798</u>
	220,187
Less: Accumulated depreciation	<u>(175,099)</u>
Net equipment and capital improvements	<u>\$ 45,088</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, 2005 the Organization's uninsured cash balances totaled \$67,163.

**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.

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

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

The Airport's fund is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting 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 2005 amounted to \$553.

***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.



**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2005

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

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

<u>Estimated Lives</u>	<u>Description</u>
25 years	Buildings 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).

**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 (Continued)*  
 December 31, 2005

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

***E. Capital Assets***

A summary of the Airport's capital assets at December 31, 2005 follows:

	Balance 12/31/2004	Additions	Deletions	Balance 12/31/2005
<i>Capital Assets, Not Being Depreciated:</i>				
Land	\$ 108,569	\$ 0	\$ 0	\$ 108,569
Construction in Progress	964,204	588,052	0	1,552,256
<b>Total Capital Assets, Not Being Depreciated</b>	<b>1,072,773</b>	<b>588,052</b>	<b>0</b>	<b>1,660,825</b>
<i>Depreciated Capital Assets:</i>				
Building and Improvements	170,040	0	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	11,443	0	48,963
<b>Total cost</b>	<b>762,095</b>	<b>11,443</b>	<b>0</b>	<b>773,538</b>
<i>Less: Accumulated Depreciation:</i>				
Building and Improvements	(58,342)	(6,802)	0	(65,144)
Improvements Other Than Buildings	(138,989)	(132)	0	(139,121)
Vehicles	(285,205)	(13,280)	0	(298,485)
Furniture and Equipment	(13,933)	(6,206)	0	(20,139)
<b>Total Accumulated Depreciation</b>	<b>(496,469)</b>	<b>(26,420)</b>	<b>0</b>	<b>(522,889)</b>
<b>Total Capital Assets Being Depreciated, Net</b>	<b>265,626</b>	<b>(14,977)</b>	<b>0</b>	<b>250,649</b>
<b>Business-type capital assets, net</b>	<b>\$ 1,338,399</b>	<b>\$ 573,075</b>	<b>\$ 0</b>	<b>\$ 1,911,474</b>

***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, 2005, 2004 and 2003 was \$7,518, \$8,521 and \$8,002, respectively. The full amount has been contributed for all three years.

***G. Postemployment Benefits***

The Airport's actual contributions for 2005, which were used to fund post-employment benefits, were \$301. (See Note 15.)

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2005

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

***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 \$7,543 for a 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>
2006	\$ 1,322
2007	<u>2,644</u>
Total minimum lease payments	3,966
Less: amount representing interest	<u>0</u>
Present value of minimum lease payments	<u>\$ 3,966</u>

***J. Long-Term Debt***

The Airport has a short-term obligation to the primary government of \$90,000 at December 31, 2005. This obligation was incurred in 1997 for the purchase of a refueler truck by the County to be used for Airport operations. It was to be paid in equal installments through 2002. No payments have been made on this obligation, therefore, the entire balance is recorded as a current obligation.

In 2005, the Airport Authority was awarded a loan from the United States Department of Agriculture in the amount of \$1,400,000. The proceeds of this loan are being used for the construction of new hangers. As of December 31, 2005, the Airport Authority had drawn down \$280,637 of this loan. Until the loan is fully drawn down, a final amortization schedule is not available. The Airport Authority is scheduled to make the first payment of \$24,400 in 2006.

**Ashtabula County, Ohio**  
*Required Supplementary Information*  
*Condition Assessments of the County's Infrastructure*  
*December 31, 2005*

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

**County Roads**

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

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

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

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
2005	\$4,773,399	\$4,097,793	\$675,606
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

**Ashtabula County, Ohio**  
*Required Supplementary Information*  
*Condition Assessments of the County's Infrastructure*  
*December 31, 2005*

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**County Bridges**

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

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

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

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

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	\$1,099,497	\$959,810	\$139,687
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

## Ashtabula County, Ohio

### *Fund Descriptions – Nonmajor Funds*

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#### **Nonmajor Special Revenue Funds**

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

*Motor Vehicle & Gas Tax Fund* – To account for revenue received by the County for Motor Vehicle & Gas Tax. The revenue is spent for road & bridge infrastructure.

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

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

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

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

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

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

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

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

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

*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.

**Ashtabula County, Ohio**

*Fund Descriptions – Nonmajor Funds*

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**Nonmajor Special Revenue Funds (Continued)**

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

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

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

*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.

## Ashtabula County, Ohio

### Fund Descriptions – Nonmajor Funds

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#### Nonmajor Special Revenue Funds (Continued)

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

*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.

*Hazard Mitigation Grant* – To account for federal grant money received for the Hazard Mitigation program.

*Board of Elections HAVA Grant* – To account for state grant money received for voter education and poll worker training under the Help America Vote Act.

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

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

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**Ashtabula County, Ohio**

*Fund Descriptions – Nonmajor Funds*

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**Nonmajor Debt Service Fund**

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

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**Nonmajor Capital Projects Funds**

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

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

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

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

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

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

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2005*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 11,444,009	\$ 548,865	\$ 698,055	\$ 12,690,929
Cash and Cash Equivalents:				
In Segregated Accounts	1,584,182	0	0	1,584,182
Receivables:				
Taxes	2,817,734	928,408	0	3,746,142
Accounts	171,099	0	3,390	174,489
Special Assessments	211,125	20,367	0	231,492
Accrued Interest	1,264	0	0	1,264
Due from Other Governments	6,620,936	0	0	6,620,936
Materials and Supplies Inventory	88,958	0	0	88,958
Loans Receivable	2,725,935	0	0	2,725,935
Prepaid Items	2,024	0	0	2,024
<i>Total Assets</i>	<u>\$ 25,667,266</u>	<u>\$ 1,497,640</u>	<u>\$ 701,445</u>	<u>\$ 27,866,351</u>
<b>Liabilities</b>				
Accounts Payable	\$ 1,203,177	\$ 0	\$ 0	\$ 1,203,177
Accrued Wages and Benefits	147,312	0	0	147,312
Intergovernmental Payable	199,018	0	0	199,018
Deferred Revenue	8,984,728	948,775	0	9,933,503
Loans Payable	529,851	0	0	529,851
<i>Total Liabilities</i>	<u>11,064,086</u>	<u>948,775</u>	<u>0</u>	<u>12,012,861</u>
<b>Fund Balances</b>				
Fund Balance:				
Reserved for Encumbrances	875,788	0	123,242	999,030
Reserved for Inventory	88,958	0	0	88,958
Reserved for Loans	2,725,935	0	0	2,725,935
Undesignated Reported In:				
Special Revenue Funds	10,912,499	0	0	10,912,499
Debt Service Fund	0	548,865	0	548,865
Capital Projects Funds	0	0	578,203	578,203
<i>Total Fund Balances</i>	<u>14,603,180</u>	<u>548,865</u>	<u>701,445</u>	<u>15,853,490</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 25,667,266</u>	<u>\$ 1,497,640</u>	<u>\$ 701,445</u>	<u>\$ 27,866,351</u>

**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2005*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,922,601	\$ 844,221	\$ 0	\$ 4,766,822
Charges for Services	2,671,971	168,976	124,127	2,965,074
Licenses and Permits	11,091	0	0	11,091
Fines and Forfeitures	82,510	0	0	82,510
Intergovernmental	22,318,677	116,571	440	22,435,688
Special Assessments	189,335	20,639	0	209,974
Interest	283,468	0	8,535	292,003
Other	30,956	0	0	30,956
<i>Total Revenues</i>	<u>29,510,609</u>	<u>1,150,407</u>	<u>133,102</u>	<u>30,794,118</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	2,453,026	0	0	2,453,026
Judicial	141,987	0	72,605	214,592
Public Safety	2,744,495	0	0	2,744,495
Public Works	6,102,739	0	0	6,102,739
Health	9,248,316	0	0	9,248,316
Human Services	8,216,066	0	0	8,216,066
Capital Outlay	0	0	16,311	16,311
Debt Service:				
Principal Retirement	42,833	993,703	0	1,036,536
Interest and Fiscal Charges	2,680	371,354	0	374,034
<i>Total Expenditures</i>	<u>28,952,142</u>	<u>1,365,057</u>	<u>88,916</u>	<u>30,406,115</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	558,467	(214,650)	44,186	388,003
<b>Other Financing Sources (Uses)</b>				
Other Financing Uses	(2,476)	0	0	(2,476)
Operating Transfers In	848,871	329,154	0	1,178,025
Operating Transfers Out	(82,900)	0	0	(82,900)
<i>Total Other Financing Sources (Uses)</i>	<u>763,495</u>	<u>329,154</u>	<u>0</u>	<u>1,092,649</u>
<i>Net Change in Fund Balances</i>	1,321,962	114,504	44,186	1,480,652
<i>Fund Balances Beginning of Year - Restated (See Note 12)</i>	13,230,986	434,361	657,259	14,322,606
<i>Increase in Reserve for Inventory</i>	<u>50,232</u>	<u>0</u>	<u>0</u>	<u>50,232</u>
<i>Fund Balances End of Year</i>	<u>\$ 14,603,180</u>	<u>\$ 548,865</u>	<u>\$ 701,445</u>	<u>\$ 15,853,490</u>

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2005*

	Motor Vehicle and Gas Tax	Viaduct Lighting	Dog and Kennel	Marriage License
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 2,027,478	\$ 3,870	\$ 30,899	\$ 15,878
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	4,546	0	0	0
Special Assessments	0	0	0	0
Accrued Interest	0	0	0	0
Due from Other Governments	3,694,228	0	0	0
Materials and Supplies Inventory	88,958	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	1,764	0	0	0
<i>Total Assets</i>	<u>\$ 5,816,974</u>	<u>\$ 3,870</u>	<u>\$ 30,899</u>	<u>\$ 15,878</u>
<b>Liabilities</b>				
Accounts Payable	95,387	0	0	0
Accrued Wages	36,190	0	569	0
Intergovernmental Payable	53,248	0	867	0
Deferred Revenue	3,092,898	0	0	0
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>3,277,723</u>	<u>0</u>	<u>1,436</u>	<u>0</u>
<b>Fund Balances</b>				
Fund Balance:				
Reserved for Encumbrances	176,871	604	5,530	0
Reserved for Inventory	88,958	0	0	0
Reserved for Loans	0	0	0	0
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	2,273,422	3,266	23,933	15,878
<i>Total Fund Balances</i>	<u>2,539,251</u>	<u>3,870</u>	<u>29,463</u>	<u>15,878</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 5,816,974</u>	<u>\$ 3,870</u>	<u>\$ 30,899</u>	<u>\$ 15,878</u>

<u>Children Services</u>	<u>Probate Court</u>	<u>Indigent Guardianship</u>	<u>Child Support</u>	<u>Real Estate Assessment</u>	<u>Solid Waste</u>	<u>Supported Living</u>
\$ 2,112,924	\$ 2,238	\$ 6,450	\$ 966,492	\$ 997,909	\$ 646,890	\$ 1,247
111,525	0	0	0	0	0	0
2,226,687	0	0	0	0	0	0
0	0	0	92,832	0	49,314	0
0	0	0	0	0	0	0
1,264	0	0	0	0	0	0
80,155	0	0	0	0	0	0
0	0	0	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>0</u>
<u>\$ 4,532,555</u>	<u>\$ 2,238</u>	<u>\$ 6,450</u>	<u>\$ 1,059,324</u>	<u>\$ 997,909</u>	<u>\$ 696,204</u>	<u>\$ 1,247</u>
216,849	0	0	0	400	53,803	0
46,280	0	0	20,057	6,040	835	0
60,768	0	0	26,831	8,262	949	0
2,226,687	0	0	92,832	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>2,550,584</u>	<u>0</u>	<u>0</u>	<u>139,720</u>	<u>14,702</u>	<u>55,587</u>	<u>0</u>
83,016	0	0	224,693	75,706	32,711	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>1,898,955</u>	<u>2,238</u>	<u>6,450</u>	<u>694,911</u>	<u>907,501</u>	<u>607,906</u>	<u>1,247</u>
<u>1,981,971</u>	<u>2,238</u>	<u>6,450</u>	<u>919,604</u>	<u>983,207</u>	<u>640,617</u>	<u>1,247</u>
<u>\$ 4,532,555</u>	<u>\$ 2,238</u>	<u>\$ 6,450</u>	<u>\$ 1,059,324</u>	<u>\$ 997,909</u>	<u>\$ 696,204</u>	<u>\$ 1,247</u>

(Continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (Continued)*  
*December 31, 2005*

	<u>Indigent Drivers</u>	<u>Litter Control</u>	<u>Enforcement and Education</u>	<u>Community Corrections</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 241,224	\$ 28,918	\$ 41,203	\$ 54,536
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	715	0	47	0
Special Assessments	0	0	0	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	0	0	0	0
<i>Total Assets</i>	<u>\$ 241,939</u>	<u>\$ 28,918</u>	<u>\$ 41,250</u>	<u>\$ 54,536</u>
<b>Liabilities</b>				
Accounts Payable	0	1,425	0	0
Accrued Wages	0	296	0	2,007
Intergovernmental Payable	0	746	0	2,713
Deferred Revenue	0	0	0	0
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>2,467</u>	<u>0</u>	<u>4,720</u>
<b>Fund Balances</b>				
Fund Balance:				
Reserved for Encumbrances	0	25,488	0	279
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	241,939	963	41,250	49,537
<i>Total Fund Balances</i>	<u>241,939</u>	<u>26,451</u>	<u>41,250</u>	<u>49,816</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 241,939</u>	<u>\$ 28,918</u>	<u>\$ 41,250</u>	<u>\$ 54,536</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>	<u>Emergency Management</u>
\$ 220,479	\$ 1,520	\$ 687,794	\$ 41,075	\$ 0	\$ 1,296,237	\$ 133,600
0	0	0	0	0	0	0
0	0	0	0	0	591,047	0
0	0	0	0	1,386	920	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	201,236	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	55
<u>\$ 220,479</u>	<u>\$ 1,520</u>	<u>\$ 687,794</u>	<u>\$ 41,075</u>	<u>\$ 1,386</u>	<u>\$ 2,089,440</u>	<u>\$ 133,655</u>
0	0	0	0	0	800,341	732
11,387	0	3,957	0	532	6,281	1,627
14,039	0	5,398	0	785	8,310	2,687
0	0	0	0	0	784,987	0
0	0	0	0	0	0	0
<u>25,426</u>	<u>0</u>	<u>9,355</u>	<u>0</u>	<u>1,317</u>	<u>1,599,919</u>	<u>5,046</u>
12,648	0	6,934	1,510	0	124,348	10,845
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>182,405</u>	<u>1,520</u>	<u>671,505</u>	<u>39,565</u>	<u>69</u>	<u>365,173</u>	<u>117,764</u>
<u>195,053</u>	<u>1,520</u>	<u>678,439</u>	<u>41,075</u>	<u>69</u>	<u>489,521</u>	<u>128,609</u>
<u>\$ 220,479</u>	<u>\$ 1,520</u>	<u>\$ 687,794</u>	<u>\$ 41,075</u>	<u>\$ 1,386</u>	<u>\$ 2,089,440</u>	<u>\$ 133,655</u>

(Continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (Continued)*  
*December 31, 2005*

	Special Emergency Planning	Emergency 911	Drug Abuse Resistance Education	Drug Task Force
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 58,937	\$ 64,015	\$ 31,041	\$ 90,608
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	211,125	0	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	0	0	0	0
<i>Total Assets</i>	<u>\$ 58,937</u>	<u>\$ 275,140</u>	<u>\$ 31,041</u>	<u>\$ 90,608</u>
<b>Liabilities</b>				
Accounts Payable	0	462	0	0
Accrued Wages	0	1,416	0	1,777
Intergovernmental Payable	0	1,409	0	2,369
Deferred Revenue	0	211,125	0	0
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>214,412</u>	<u>0</u>	<u>4,146</u>
<b>Fund Balances</b>				
Fund Balance:				
Reserved for Encumbrances	75	8,513	0	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	58,862	52,215	31,041	86,462
<i>Total Fund Balances</i>	<u>58,937</u>	<u>60,728</u>	<u>31,041</u>	<u>86,462</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 58,937</u>	<u>\$ 275,140</u>	<u>\$ 31,041</u>	<u>\$ 90,608</u>



<u>Ohio Crime Victims</u>	<u>Inmate Medical</u>	<u>Certificate of Title Administrator</u>	<u>Community Development</u>	<u>Drug Control Grant</u>	<u>Courts Special Projects</u>	<u>Emergency Management Department of Justice</u>
\$ 3,155	\$ 613,703	\$ 394,010	\$ 169,136	\$ 8,797	\$ 310,239	\$ 15,459
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	1,478	0	0	16,209	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	6,500	0	1,937,200	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	205	0	0	0	0
<u>\$ 3,155</u>	<u>\$ 620,203</u>	<u>\$ 395,693</u>	<u>\$ 2,106,336</u>	<u>\$ 8,797</u>	<u>\$ 326,448</u>	<u>\$ 15,459</u>
0	0	0	0	0	0	29,663
1,014	0	4,225	0	0	1,840	0
1,369	0	5,777	0	0	2,491	0
0	0	0	1,937,200	0	0	0
0	0	0	0	0	0	0
<u>2,383</u>	<u>0</u>	<u>10,002</u>	<u>1,937,200</u>	<u>0</u>	<u>4,331</u>	<u>29,663</u>
0	3,700	298	9,346	0	2,684	4,799
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>772</u>	<u>616,503</u>	<u>385,393</u>	<u>159,790</u>	<u>8,797</u>	<u>319,433</u>	<u>(19,003)</u>
<u>772</u>	<u>620,203</u>	<u>385,691</u>	<u>169,136</u>	<u>8,797</u>	<u>322,117</u>	<u>(14,204)</u>
<u>\$ 3,155</u>	<u>\$ 620,203</u>	<u>\$ 395,693</u>	<u>\$ 2,106,336</u>	<u>\$ 8,797</u>	<u>\$ 326,448</u>	<u>\$ 15,459</u>

(Continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (Continued)*  
*December 31, 2005*

	<u>Workforce Development</u>	<u>HUD Grant</u>	<u>Hazard Mitigation Grant</u>	<u>BOE HAVA Grant</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 67,210	\$ 5,815	\$ 23,550
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	0	0
Accrued Interest	0	0	0	0
Due from Other Governments	56,493	638,999	6,125	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>\$ 56,493</u>	<u>\$ 706,209</u>	<u>\$ 11,940</u>	<u>\$ 23,550</u>
<b>Liabilities</b>				
Accounts Payable	0	0	0	0
Accrued Wages	0	0	0	0
Intergovernmental Payable	0	0	0	0
Deferred Revenue	0	638,999	0	0
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>638,999</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Fund Balance:				
Reserved for Encumbrances	0	65,190	0	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	56,493	2,020	11,940	23,550
<i>Total Fund Balances</i>	<u>56,493</u>	<u>67,210</u>	<u>11,940</u>	<u>23,550</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 56,493</u>	<u>\$ 706,209</u>	<u>\$ 11,940</u>	<u>\$ 23,550</u>

Clerk of Courts Special Projects	503 Corporation	Totals
\$ 29,473	\$ 0	\$ 11,444,009
0	1,472,657	1,584,182
0	0	2,817,734
582	3,070	171,099
0	0	211,125
0	0	1,264
0	0	6,620,936
0	0	88,958
0	2,725,935	2,725,935
0	0	2,024
<u>\$ 30,055</u>	<u>\$ 4,201,662</u>	<u>\$ 25,667,266</u>
0	4,115	1,203,177
0	982	147,312
0	0	199,018
0	0	8,984,728
0	529,851	529,851
<u>0</u>	<u>534,948</u>	<u>11,064,086</u>
0	0	875,788
0	0	88,958
0	2,725,935	2,725,935
<u>30,055</u>	<u>940,779</u>	<u>10,912,499</u>
<u>30,055</u>	<u>3,666,714</u>	<u>14,603,180</u>
<u>\$ 30,055</u>	<u>\$ 4,201,662</u>	<u>\$ 25,667,266</u>

**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2005*

	Motor Vehicle and Gas Tax	Viaduct Lighting	Dog and Kennel	Marriage License
<b>Revenues</b>				
Property and Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Charges for Services	0	0	96,809	0
Licenses and Permits	0	0	0	11,091
Fines and Forfeitures	63,397	0	1,584	0
Intergovernmental	6,575,522	386	0	15,375
Special Assessments	0	0	0	0
Interest	63,808	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>6,702,727</u>	<u>386</u>	<u>98,393</u>	<u>26,466</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	6,021,697	396	0	0
Health	0	0	133,671	28,180
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	42,833	0	0	0
Interest and Fiscal Charges	2,680	0	0	0
<i>Total Expenditures</i>	<u>6,067,210</u>	<u>396</u>	<u>133,671</u>	<u>28,180</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	635,517	(10)	(35,278)	(1,714)
<b>Other Financing Sources (Uses)</b>				
Other Financing Uses	0	0	0	0
Operating Transfers In	0	0	23,850	0
Operating Transfers Out	(82,900)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(82,900)</u>	<u>0</u>	<u>23,850</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	552,617	(10)	(11,428)	(1,714)
<i>Fund Balances Beginning of Year</i>	1,935,124	3,880	40,891	17,592
Increase (Decrease) in Reserve for Inventory	51,510	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 2,539,251</u>	<u>\$ 3,870</u>	<u>\$ 29,463</u>	<u>\$ 15,878</u>

<u>Children Service</u>	<u>Probate Court</u>	<u>Indigent Guardianship</u>	<u>Child Support</u>	<u>Real Estate Assessment</u>	<u>Solid Waste</u>	<u>Supported Living</u>
\$ 2,206,993	\$ 0	\$ 0	\$ 0	\$ 888,587	\$ 0	\$ 0
76,491	727	11,900	517,540	7,794	436,729	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
4,360,679	0	0	1,500,378	0	2,000	22,383
0	0	0	0	0	0	0
2,975	0	0	0	0	0	257
0	0	0	28,118	0	1,931	0
<u>6,647,138</u>	<u>727</u>	<u>11,900</u>	<u>2,046,036</u>	<u>896,381</u>	<u>440,660</u>	<u>22,640</u>
0	0	0	0	602,915	0	0
0	1,755	16,789	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	552,254	0
6,027,147	0	0	2,147,872	0	0	41,047
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>6,027,147</u>	<u>1,755</u>	<u>16,789</u>	<u>2,147,872</u>	<u>602,915</u>	<u>552,254</u>	<u>41,047</u>
619,991	(1,028)	(4,889)	(101,836)	293,466	(111,594)	(18,407)
0	0	0	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>0</u>
619,991	(1,028)	(4,889)	(101,836)	293,466	(111,594)	(18,407)
1,363,258	3,266	11,339	1,021,440	689,741	752,211	19,654
(1,278)	0	0	0	0	0	0
<u>\$ 1,981,971</u>	<u>\$ 2,238</u>	<u>\$ 6,450</u>	<u>\$ 919,604</u>	<u>\$ 983,207</u>	<u>\$ 640,617</u>	<u>\$ 1,247</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, 2005*

	<u>Indigent Drivers</u>	<u>Litter Control</u>	<u>Enforcement and Education</u>	<u>Community Corrections</u>
<b>Revenues</b>				
Property and Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Charges for Services	80	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	6,823	0	860	0
Intergovernmental	10,739	88,308	0	131,642
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	25	0	0
<i>Total Revenues</i>	<u>17,642</u>	<u>88,333</u>	<u>860</u>	<u>131,642</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	200,611
Public Works	0	80,646	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>80,646</u>	<u>0</u>	<u>200,611</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	17,642	7,687	860	(68,969)
<b>Other Financing Sources (Uses)</b>				
Other Financing Uses	0	0	0	0
Operating Transfers In	0	0	0	30,166
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,166</u>
<i>Net Change in Fund Balances</i>	17,642	7,687	860	(38,803)
<i>Fund Balances Beginning of Year</i>	224,297	18,764	40,390	88,619
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 241,939</u>	<u>\$ 26,451</u>	<u>\$ 41,250</u>	<u>\$ 49,816</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>	<u>Emergency Management</u>
\$ 0	\$ 0	\$ 237,889	\$ 0	\$ 0	\$ 589,132	\$ 0
0	0	0	0	25,659	920	163,189
0	0	0	0	0	0	0
0	0	0	0	0	9,846	0
235,784	0	0	0	0	7,297,548	51,845
0	0	0	0	0	0	0
0	0	24,211	8,994	0	0	0
0	0	0	0	0	882	0
<u>235,784</u>	<u>0</u>	<u>262,100</u>	<u>8,994</u>	<u>25,659</u>	<u>7,898,328</u>	<u>215,034</u>
0	0	274,793	0	0	0	0
0	0	0	0	0	0	0
905,879	0	0	0	36,310	0	230,086
0	0	0	0	0	0	0
0	0	0	0	0	8,329,399	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>905,879</u>	<u>0</u>	<u>274,793</u>	<u>0</u>	<u>36,310</u>	<u>8,329,399</u>	<u>230,086</u>
(670,095)	0	(12,693)	8,994	(10,651)	(431,071)	(15,052)
0	0	0	(2,476)	0	0	0
705,000	0	0	0	509	0	0
0	0	0	0	0	0	0
<u>705,000</u>	<u>0</u>	<u>0</u>	<u>(2,476)</u>	<u>509</u>	<u>0</u>	<u>0</u>
34,905	0	(12,693)	6,518	(10,142)	(431,071)	(15,052)
160,148	1,520	691,132	34,557	10,211	920,592	143,661
0	0	0	0	0	0	0
<u>\$ 195,053</u>	<u>\$ 1,520</u>	<u>\$ 678,439</u>	<u>\$ 41,075</u>	<u>\$ 69</u>	<u>\$ 489,521</u>	<u>\$ 128,609</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, 2005*

	Special Emergency Planning	Emergency 911	Drug Abuse Resistance Education	Drug Task Force
<b>Revenues</b>				
Property and Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Charges for Services	0	106	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	29,928	0	3,720	84,693
Special Assessments	0	189,335	0	0
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>29,928</u>	<u>189,441</u>	<u>3,720</u>	<u>84,693</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	26,487	221,242	6,750	88,492
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>26,487</u>	<u>221,242</u>	<u>6,750</u>	<u>88,492</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	3,441	(31,801)	(3,030)	(3,799)
<b>Other Financing Sources (Uses)</b>				
Other Financing Uses	0	0	0	0
Operating Transfers In	0	0	0	84,346
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>84,346</u>
<i>Net Change in Fund Balances</i>	3,441	(31,801)	(3,030)	80,547
<i>Fund Balances Beginning of Year</i>	55,496	92,529	34,071	5,915
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 58,937</u>	<u>\$ 60,728</u>	<u>\$ 31,041</u>	<u>\$ 86,462</u>



<u>Ohio Crime Victims</u>	<u>Inmate Medical</u>	<u>Certificate of Title Administrator</u>	<u>Community Development</u>	<u>Drug Control Grant</u>	<u>Courts Special Projects</u>	<u>Emergency Management Department of Justice</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	601,231	396,970	0	0	187,958	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
53,182	6,500	0	686,616	9,649	0	531,883
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>53,182</u>	<u>607,731</u>	<u>396,970</u>	<u>686,616</u>	<u>9,649</u>	<u>187,958</u>	<u>531,883</u>
0	0	329,000	693,876	9,649		0
0	0	0	0	0	123,443	0
64,698	49,785	0	0	0	0	596,107
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>64,698</u>	<u>49,785</u>	<u>329,000</u>	<u>693,876</u>	<u>9,649</u>	<u>123,443</u>	<u>596,107</u>
(11,516)	557,946	67,970	(7,260)	0	64,515	(64,224)
0	0	0	0	0	0	0
5,000	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(6,516)	557,946	67,970	(7,260)	0	64,515	(64,224)
7,288	62,257	317,721	176,396	8,797	257,602	50,020
0	0	0	0	0	0	0
<u>\$ 772</u>	<u>\$ 620,203</u>	<u>\$ 385,691</u>	<u>\$ 169,136</u>	<u>\$ 8,797</u>	<u>\$ 322,117</u>	<u>\$ (14,204)</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, 2005*

	<u>Workforce Development</u>	<u>Hud Grant</u>	<u>Hazard Mitigation Grant</u>	<u>BOE HAVA Grant</u>
<b>Revenues</b>				
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	0	0	0	0
Intergovernmental	374,541	181,796	11,940	23,640
Special Assessments	0	0	0	0
Interest	0	143	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>374,541</u>	<u>181,939</u>	<u>11,940</u>	<u>23,640</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	90
Judicial	0	0	0	0
Public Safety	318,048	0	0	0
Public Works	0	0	0	0
Health	0	204,812	0	0
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>318,048</u>	<u>204,812</u>	<u>0</u>	<u>90</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	56,493	(22,873)	11,940	23,550
<b>Other Financing Sources (Uses)</b>				
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>	56,493	(22,873)	11,940	23,550
<i>Fund Balances Beginning of Year</i>	0	90,083	0	0
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 56,493</u>	<u>\$ 67,210</u>	<u>\$ 11,940</u>	<u>\$ 23,550</u>

Clerk of Courts Special Projects	503 Corporation	Totals
\$ 0	\$ 0	\$ 3,922,601
147,868	0	2,671,971
0	0	11,091
0	0	82,510
0	28,000	22,318,677
0	0	189,335
0	183,080	283,468
0	0	30,956
<u>147,868</u>	<u>211,080</u>	<u>29,510,609</u>
117,813	424,890	2,453,026
0	0	141,987
0	0	2,744,495
0	0	6,102,739
0	0	9,248,316
0	0	8,216,066
0	0	42,833
0	0	2,680
<u>117,813</u>	<u>424,890</u>	<u>28,952,142</u>
30,055	(213,810)	558,467
0	0	(2,476)
0	0	848,871
0	0	(82,900)
<u>0</u>	<u>0</u>	<u>763,495</u>
30,055	(213,810)	1,321,962
0	3,880,524	13,230,986
0	0	50,232
<u>\$ 30,055</u>	<u>\$ 3,666,714</u>	<u>\$ 14,603,180</u>

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2005*

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	<u>Construction</u>	<u>Coffee Creek</u>	<u>Permanent Improvement</u>	<u>Ditch Maintenance</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 261,720	\$ 458	\$ 111,881	\$ 15,972
Accounts Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>\$ 261,720</u>	<u>\$ 458</u>	<u>\$ 111,881</u>	<u>\$ 15,972</u>
 <b>Fund Balances</b>				
Fund Balance:				
Reserved for Encumbrances	0	0	109,756	0
Capital Projects Funds	<u>261,720</u>	<u>458</u>	<u>2,125</u>	<u>15,972</u>
<i>Total Fund Balances</i>	<u>\$ 261,720</u>	<u>\$ 458</u>	<u>\$ 111,881</u>	<u>\$ 15,972</u>

County Court Computer	Total
\$ 308,024	\$ 698,055
<u>3,390</u>	<u>3,390</u>
<u>\$ 311,414</u>	<u>\$ 701,445</u>
13,486	123,242
<u>297,928</u>	<u>578,203</u>
<u>\$ 311,414</u>	<u>\$ 701,445</u>

**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2005*

	<u>Construction</u>	<u>Coffee Creek</u>	<u>Permanent Improvement</u>	<u>Ditch Maintenance</u>
<b>Revenues</b>				
Charges for Services	\$ 0	\$ 0	\$ 0	\$ 4,422
Intergovernmental	0	0	440	0
Interest	8,500	0	0	35
<i>Total Revenues</i>	<u>8,500</u>	<u>0</u>	<u>440</u>	<u>4,457</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial	0	0	0	0
Capital Outlay	16,311	0	0	0
<i>Total Expenditures</i>	<u>16,311</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(7,811)	0	440	4,457
<i>Fund Balance Beginning of Year - Restated</i> <i>(See Note 12)</i>	<u>269,531</u>	<u>458</u>	<u>111,441</u>	<u>11,515</u>
<i>Fund Balances End of Year</i>	<u>\$ 261,720</u>	<u>\$ 458</u>	<u>\$ 111,881</u>	<u>\$ 15,972</u>

County Court Computer	Total
\$ 119,705	\$ 124,127
0	440
<u>0</u>	<u>8,535</u>
<u>119,705</u>	<u>133,102</u>
72,605	72,605
<u>0</u>	<u>16,311</u>
<u>72,605</u>	<u>88,916</u>
47,100	44,186
<u>264,314</u>	<u>657,259</u>
<u>\$ 311,414</u>	<u>\$ 701,445</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,491,000	\$ 3,491,000	\$ 3,790,401	\$ 299,401
Permissive Sales Taxes	7,800,000	7,989,847	8,725,141	735,294
Charges for Services	3,923,052	3,991,458	3,993,251	1,793
Licenses and Permits	29,000	29,000	33,104	4,104
Fines and Forfeitures	548,713	548,713	443,492	(105,221)
Intergovernmental	2,091,496	2,136,841	2,654,779	517,938
Interest	355,068	1,119,876	1,355,786	235,910
Other	100,000	100,000	127,213	27,213
<i>Total Revenues</i>	<u>18,338,329</u>	<u>19,406,735</u>	<u>21,123,167</u>	<u>1,716,432</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Commissioners Office				
Personal Services	1,042,850	906,016	454,707	451,309
Fringe Benefits	63,499	60,549	59,169	1,380
Materials and Supplies	1,212	1,362	1,195	167
Contractual Services	811	5,346	5,132	214
Other	5,166	10,166	10,079	87
Total Commissioners Office	<u>1,113,538</u>	<u>983,439</u>	<u>530,282</u>	<u>453,157</u>
Commissioners Microfilm				
Personal Services	134,218	102,261	91,723	10,538
Fringe Benefits	14,039	14,039	13,208	831
Materials and Supplies	21,057	20,397	10,909	9,488
Contractual Services	835	835	325	510
Total Commissioners Microfilm	<u>170,149</u>	<u>137,532</u>	<u>116,165</u>	<u>21,367</u>
Commissioners Data Services				
Personal Services	151,094	108,551	107,465	1,086
Fringe Benefits	15,500	18,049	17,768	281
Materials and Supplies	3,268	3,267	1,948	1,319
Contractual Services	73,399	76,350	73,935	2,415
Total Commissioners Data Services	<u>243,261</u>	<u>206,217</u>	<u>201,116</u>	<u>5,101</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, 2005*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Auditor's Office				
Personal Services	364,230	341,112	341,087	25
Fringe Benefits	41,589	50,487	50,487	0
Materials and Supplies	8,193	8,193	8,193	0
<b>Total Auditor's Office</b>	<b>414,012</b>	<b>399,792</b>	<b>399,767</b>	<b>25</b>
County Treasurer's Office				
Personal Services	226,127	185,688	184,020	1,668
Fringe Benefits	27,806	29,373	27,258	2,115
Materials and Supplies	7,165	6,965	6,651	314
Contractual Services	11,075	31,505	31,414	91
Other	7,509	4,375	4,367	8
<b>Total County Treasurer's Office</b>	<b>279,682</b>	<b>257,906</b>	<b>253,710</b>	<b>4,196</b>
Prosecuting Attorney				
Personal Services	705,027	621,363	621,363	0
Fringe Benefits	86,433	96,926	96,926	0
Materials and Supplies	1,607	1,607	1,607	0
Other	104,000	50,274	50,274	0
<b>Total Prosecuting Attorney</b>	<b>897,067</b>	<b>770,170</b>	<b>770,170</b>	<b>0</b>
County Planning Commission				
Personal Services	256,305	208,484	157,291	51,193
Fringe Benefits	28,358	31,840	31,324	516
Materials and Supplies	1,636	1,760	1,088	672
Contractual Services	225	125	25	100
Other	1,601	1,336	836	500
<b>Total County Planning Commission</b>	<b>288,125</b>	<b>243,545</b>	<b>190,564</b>	<b>52,981</b>

(Continued)

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (Continued)*  
*For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
County Purchasing Department				
Fringe Benefits	251	601	591	10
Materials and Supplies	505,724	503,558	428,689	74,869
Contractual Services	6,595	6,595	5,354	1,241
Other	35,041	35,041	29,214	5,827
	<u>547,611</u>	<u>545,795</u>	<u>463,848</u>	<u>81,947</u>
Total County Purchasing Department				
Board of Elections				
Personal Services	393,170	294,158	293,886	272
Fringe Benefits	46,698	48,603	47,919	684
Materials and Supplies	33,397	52,733	51,517	1,216
Contractual Services	12,402	19,002	18,996	6
Other	129,515	133,322	133,053	269
	<u>615,182</u>	<u>547,818</u>	<u>545,371</u>	<u>2,447</u>
Total Board of Elections				
Maintenance and Operations				
Personal Services	223,841	147,714	142,998	4,716
Fringe Benefits	21,975	21,974	20,890	1,084
Materials and Supplies	24,370	34,371	29,567	4,804
Contractual Services	1,220,222	916,285	817,352	98,933
Capital Outlay	113,933	173,541	162,141	11,400
	<u>1,604,341</u>	<u>1,293,885</u>	<u>1,172,948</u>	<u>120,937</u>
Total Maintenance and Operations				
County Recorder				
Personal Services	159,075	151,056	151,056	0
Fringe Benefits	22,314	22,947	22,788	159
Materials and Supplies	2,078	2,252	2,223	29
Contractual Services	3,329	3,329	3,313	16
Other	16,133	13,133	13,129	4
	<u>202,929</u>	<u>192,717</u>	<u>192,509</u>	<u>208</u>
Total County Recorder				
County General Taxes				
Other	24,646	24,646	24,646	0
	<u>24,646</u>	<u>24,646</u>	<u>24,646</u>	<u>0</u>
Total County General Taxes				
Board of Revision				
Fringe Benefits	1,500	1,500	0	1,500
Materials and Supplies	375	375	0	375
Contractual Services	3,750	3,750	0	3,750
	<u>5,625</u>	<u>5,625</u>	<u>0</u>	<u>5,625</u>
Total Board of Revision				

(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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Recorder's Micrographic				
Contractual Services	112,500	124,974	107,371	17,603
Capital Outlay	10,000	10,000	1,535	8,465
	<u>122,500</u>	<u>134,974</u>	<u>108,906</u>	<u>26,068</u>
Total Recorder's Micrographic				
County Wide Audit				
Contractual Services	160,000	240,000	214,796	25,204
	<u>160,000</u>	<u>240,000</u>	<u>214,796</u>	<u>25,204</u>
Total County Wide Audit				
Total General Government- Legislative and Executive	<u>6,688,668</u>	<u>5,984,061</u>	<u>5,184,798</u>	<u>799,263</u>
General Government:				
Judicial				
Court of Appeals				
Contractual Services	54,452	54,577	54,577	0
	<u>54,452</u>	<u>54,577</u>	<u>54,577</u>	<u>0</u>
Total Court of Appeals				
Common Pleas Court				
Personal Services	793,307	741,013	633,519	107,494
Fringe Benefits	106,687	112,161	94,267	17,894
Materials and Supplies	14,698	19,148	18,893	255
Contractual Services	49,230	50,726	46,157	4,569
Other	2,060	2,825	2,745	80
	<u>965,982</u>	<u>925,873</u>	<u>795,581</u>	<u>130,292</u>
Total Common Pleas Court				
Common Pleas Jury Commission				
Personal Services	24,788	21,271	21,270	1
Fringe Benefits	3,079	3,185	3,170	15
Materials and Supplies	323	323	209	114
Contractual Services	6,801	6,801	5,893	908
Other	280	280	190	90
	<u>35,271</u>	<u>31,860</u>	<u>30,732</u>	<u>1,128</u>
Total Common Pleas Jury Commission				
Court Mediator				
Personal Services	36,208	60,128	60,128	0
Fringe Benefits	5,588	9,088	9,088	0
	<u>41,796</u>	<u>69,216</u>	<u>69,216</u>	<u>0</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Court				
Personal Services	234,156	190,771	186,172	4,599
Fringe Benefits	30,915	30,789	28,967	1,822
Contractual Services	12,739	13,740	11,880	1,860
Other	10,260	10,585	10,271	314
Total Juvenile Court	288,070	245,885	237,290	8,595
Probate Court				
Personal Services	213,014	180,388	173,271	7,117
Fringe Benefits	27,408	27,828	27,334	494
Materials and Supplies	3,901	4,063	3,262	801
Contractual Services	1,941	2,391	1,812	579
Other	2,429	3,129	2,100	1,029
Total Probate Court	248,693	217,799	207,779	10,020
Clerk of Courts				
Personal Services	286,386	252,465	212,728	39,737
Fringe Benefits	35,284	37,282	36,359	923
Materials and Supplies	13,760	14,560	13,630	930
Contractual Services	1,524	764	764	0
Total Clerk of Courts	336,954	305,071	263,481	41,590
Eastern County Court				
Personal Services	128,558	149,087	146,975	2,112
Fringe Benefits	16,863	21,294	21,077	217
Materials and Supplies	572	1,215	1,081	134
Contractual Services	170	222	0	222
Other	0	1,248	1,246	2
Total Eastern County Court	146,163	173,066	170,379	2,687
Western County Court				
Personal Services	113,437	104,529	88,646	15,883
Fringe Benefits	14,223	16,423	16,342	81
Materials and Supplies	35	1,580	1,580	0
Contractual Services	0	1,609	1,585	24
Other	0	805	755	50
Total Western County Court	127,695	124,946	108,908	16,038

(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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Ashtabula Municipal Court				
Personal Services	139,781	89,204	87,984	1,220
Fringe Benefits	24,381	34,481	32,507	1,974
Contractual Services	10,440	10,440	9,974	466
Other	3,383	2,165	1,240	925
	177,985	136,290	131,705	4,585
Conneaut Municipal Court				
Personal Services	71,611	58,497	57,909	588
Fringe Benefits	22,070	23,873	23,739	134
Contractual Services	6,101	5,519	4,727	792
Other	700	970	970	0
	100,482	88,859	87,345	1,514
Law Library				
Personal Services	56,116	45,469	45,469	0
Fringe Benefits	6,134	6,147	6,147	0
	62,250	51,616	51,616	0
Attorney Fees Public Defender				
Contractual Services	660,601	841,101	795,280	45,821
	660,601	841,101	795,280	45,821
Total General Government - Judicial	3,246,394	3,266,159	3,003,889	262,270
Public Safety:				
Adult Probation				
Personal Services	37,361	29,799	29,798	1
Fringe Benefits	4,020	4,029	4,028	1
Materials and Supplies	267	258	62	196
	41,648	34,086	33,888	198
Juvenile Probation				
Personal Services	339,854	277,304	276,930	374
Fringe Benefits	43,613	43,613	41,492	2,121
Materials and Supplies	3,637	3,262	2,835	427
	387,104	324,179	321,257	2,922

(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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Coroner				
Personal Services	221,273	154,105	151,246	2,859
Fringe Benefits	22,012	22,331	21,933	398
Materials and Supplies	869	2,123	2,064	59
Contractual Services	89,702	133,163	109,908	23,255
Other	7,982	12,982	12,827	155
<b>Total Coroner</b>	<b>341,838</b>	<b>324,704</b>	<b>297,978</b>	<b>26,726</b>
Sheriff Department				
Personal Services	3,537,118	3,590,729	3,590,515	214
Fringe Benefits	730,136	737,325	724,400	12,925
Materials and Supplies	224,147	259,449	257,158	2,291
Contractual Services	114,326	79,088	74,309	4,779
Capital Outlay	109,167	120,267	116,867	3,400
Other	83,260	42,789	41,966	823
<b>Total Sheriff Department</b>	<b>4,798,154</b>	<b>4,829,647</b>	<b>4,805,215</b>	<b>24,432</b>
Building Regulations Department				
Personal Services	296,240	246,427	246,427	0
Fringe Benefits	37,496	37,574	37,050	524
Materials and Supplies	4,837	3,757	2,763	994
Contractual Services	25,090	24,874	22,842	2,032
Other	790	820	620	200
<b>Total Building Regulations Department</b>	<b>364,453</b>	<b>313,452</b>	<b>309,702</b>	<b>3,750</b>
<b>Total Public Safety</b>	<b>5,933,197</b>	<b>5,826,068</b>	<b>5,768,040</b>	<b>58,028</b>
Public Works:				
County Engineer Office				
Personal Services	103,580	78,364	78,364	0
Fringe Benefits	12,475	12,475	12,428	47
<b>Total County Engineer Office</b>	<b>116,055</b>	<b>90,839</b>	<b>90,792</b>	<b>47</b>

(Continued)

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (Continued)*  
*For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Commissioners Risk Management Contractual Services	49,665	23,865	23,865	0
Total Commissioners Risk Management	49,665	23,865	23,865	0
Total Public Works	165,720	114,704	114,657	47
Health:				
Contractual Services	27,775	42,775	32,382	10,393
Total Tuberculosis Clinic and Care	27,775	42,775	32,382	10,393
Registration Vital Statistics Other	2,778	5,278	2,278	3,000
Total Registration Vital Statistics	2,778	5,278	2,278	3,000
Other Health Department Contractual Services	113,188	174,738	138,579	36,159
Total Other Health Department	113,188	174,738	138,579	36,159
Total Health	143,741	222,791	173,239	49,552
Human Services:				
Veterans Service Commission				
Personal Services	220,729	159,569	155,150	4,419
Fringe Benefits	31,007	30,508	27,361	3,147
Materials and Supplies	6,612	9,140	7,726	1,414
Contractual Services	169,160	186,040	178,995	7,045
Capital Outlay	8,148	5,048	4,696	352
Other	223,050	241,830	222,334	19,496
Total Veterans Service Commission	658,706	632,135	596,262	35,873
Veterans Service				
Materials and Supplies	0	6,376	6,276	100
Contractual Services	2,000	5,000	5,000	0
Other	7,563	8,987	7,987	1,000
Total Veterans Service	9,563	20,363	19,263	1,100

(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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
County Humane Society				
Personal Services	2,834	2,834	2,794	40
Fringe Benefits	392	392	384	8
<b>Total County Humane Society</b>	<b>3,226</b>	<b>3,226</b>	<b>3,178</b>	<b>48</b>
<b>Total Human Services</b>	<b>671,495</b>	<b>655,724</b>	<b>618,703</b>	<b>37,021</b>
Conservation and Recreation				
Agriculture Department				
Contractual Services	135,508	517,774	363,224	154,550
Other	300	0	0	0
<b>Total Agriculture Department</b>	<b>135,808</b>	<b>517,774</b>	<b>363,224</b>	<b>154,550</b>
<b>Total Conservation and Recreation</b>	<b>135,808</b>	<b>517,774</b>	<b>363,224</b>	<b>154,550</b>
Other:				
Group and Liability Insurance				
Fringe Benefits	0	72,050	65,050	7,000
Contractual Services	6,905	7,156	5,631	1,525
<b>Total Group and Liability Insurance</b>	<b>6,905</b>	<b>79,206</b>	<b>70,681</b>	<b>8,525</b>
Other Expenses				
Personal Services	283,730	283,730	283,730	0
Contractual Services	1,924,023	2,700,968	2,045,304	655,664
Other	0	25,000	25,071	(71)
<b>Total Other Expenses</b>	<b>2,207,753</b>	<b>3,009,698</b>	<b>2,354,105</b>	<b>655,593</b>
<b>Total Other</b>	<b>2,214,658</b>	<b>3,088,904</b>	<b>2,424,786</b>	<b>664,118</b>
Debt Service				
Principal Retirement	108,809	108,809	108,809	0
Interest and Fiscal Charges	6,945	6,945	6,945	0
<b>Total Debt Service</b>	<b>115,754</b>	<b>115,754</b>	<b>115,754</b>	<b>0</b>
<b>Total Expenditures</b>	<b>19,315,435</b>	<b>19,791,939</b>	<b>17,767,090</b>	<b>2,024,849</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(977,106)</i>	<i>(385,204)</i>	<i>3,356,077</i>	<i>3,741,281</i>

(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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	36,030	36,030	36,030	0
Other Financing Sources	25,000	25,000	93,251	68,251
Operating Transfers In	221,183	509,899	0	(509,899)
Operating Transfers Out	<u>(2,303,065)</u>	<u>(2,483,697)</u>	<u>(1,749,002)</u>	<u>734,695</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(2,020,852)</u>	<u>(1,912,768)</u>	<u>(1,619,721)</u>	<u>293,047</u>
<i>Net Change in Fund Balance</i>	(2,997,958)	(2,297,972)	1,736,356	4,034,328
<i>Fund Balance Beginning of Year</i>	1,848,180	1,848,180	1,848,180	0
Prior Year Encumbrances Appropriated	<u>504,949</u>	<u>504,949</u>	<u>504,949</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (644,829)</u>	<u>\$ 55,157</u>	<u>\$ 4,089,485</u>	<u>\$ 4,034,328</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property and Other Local Taxes	\$ 1,303,000	\$ 1,303,000	\$ 1,371,459	\$ 68,459
Charges for Services	93,552	93,552	151,912	58,360
Intergovernmental	14,949,174	14,949,174	11,064,003	(3,885,171)
Other	133,059	133,059	250,565	117,506
<i>Total Revenues</i>	<u>16,478,785</u>	<u>16,478,785</u>	<u>12,837,939</u>	<u>(3,640,846)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance-Administration				
Personal Services	3,809,510	3,809,510	3,474,636	334,874
Fringe Benefits	3,354,587	3,397,471	3,086,990	310,481
Materials and Supplies	290,219	296,855	253,658	43,197
Contractual Services	9,667,558	10,302,994	8,399,496	1,903,498
Capital Outlay	291,222	260,020	186,618	73,402
Other	37,064	37,564	13,189	24,375
Total Public Assistance-Administration	<u>17,450,160</u>	<u>18,104,414</u>	<u>15,414,587</u>	<u>2,689,827</u>
Total Human Services	<u>17,450,160</u>	<u>18,104,414</u>	<u>15,414,587</u>	<u>2,689,827</u>
Capital Outlay	300,000	300,000	300,000	0
Debt Service				
Principal Retirement	18,697	18,697	18,697	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>17,768,857</u>	<u>18,423,111</u>	<u>15,733,284</u>	<u>2,689,827</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,290,072)</u>	<u>(1,944,326)</u>	<u>(2,895,345)</u>	<u>(951,019)</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	300,000	300,000	300,000	0
Operating Transfers In	243,952	243,952	563,208	319,256
Operating Transfers Out	(600)	(100)	0	100
<i>Total Other Financing Sources (Uses)</i>	<u>543,352</u>	<u>543,852</u>	<u>863,208</u>	<u>319,356</u>
<i>Net Change in Fund Balance</i>	(746,720)	(1,400,474)	(2,032,137)	(631,663)
<i>Fund Balance Beginning of Year</i>	975,576	975,576	975,576	0
Prior Year Encumbrances Appropriated	<u>1,148,107</u>	<u>1,148,107</u>	<u>1,148,107</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,376,963</u>	<u>\$ 723,209</u>	<u>\$ 91,546</u>	<u>\$ (631,663)</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property and Other Local Taxes	\$ 6,410,000	\$ 6,410,000	\$ 6,759,126	\$ 349,126
Charges for Services	110,000	110,000	1,776,831	1,666,831
Intergovernmental	3,376,000	3,376,000	4,975,143	1,599,143
<i>Total Revenues</i>	<u>9,896,000</u>	<u>9,896,000</u>	<u>13,511,100</u>	<u>3,615,100</u>
<b>Expenditures</b>				
Current:				
Health:				
169 Board				
Personal Services	5,695,000	5,645,000	5,330,847	314,153
Fringe Benefits	3,020,500	2,891,256	2,777,532	113,724
Materials and Supplies	235,000	293,105	271,733	21,372
Contractual Services	996,000	1,184,924	1,046,019	138,905
Capital Outlay	155,000	231,903	191,717	40,186
Other	11,500	21,500	20,393	1,107
Total 169 Board	<u>10,113,000</u>	<u>10,267,688</u>	<u>9,638,241</u>	<u>629,447</u>
Total Health	<u>10,113,000</u>	<u>10,267,688</u>	<u>9,638,241</u>	<u>629,447</u>
<i>Total Expenditures</i>	<u>10,113,000</u>	<u>10,267,688</u>	<u>9,638,241</u>	<u>629,447</u>
<i>Net Change in Fund Balance</i>	(217,000)	(371,688)	3,872,859	4,244,547
<i>Fund Balance Beginning of Year</i>	6,560,369	6,560,369	6,560,369	0
Prior Year Encumbrances Appropriated	<u>232,364</u>	<u>232,364</u>	<u>232,364</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 6,575,733</u>	<u>\$ 6,421,045</u>	<u>\$ 10,665,592</u>	<u>\$ 4,244,547</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 1,142,462	\$ 1,142,462	\$ 2,741,305	\$ 1,598,843
Intergovernmental	10,062,150	10,062,150	8,373,123	(1,689,027)
Interest	0	0	33	33
<i>Total Revenues</i>	<u>11,204,612</u>	<u>11,204,612</u>	<u>11,114,461</u>	<u>(90,151)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Nursing Home				
Personal Services	5,422,388	5,496,026	5,423,729	72,297
Fringe Benefits	2,624,272	2,663,557	2,388,724	274,833
Materials and Supplies	996,411	1,128,855	1,076,164	52,691
Contractual Services	2,054,670	2,297,322	2,069,713	227,609
Capital Outlay	31,395	64,170	55,139	9,031
Other	22,522	47,726	33,364	14,362
Total Nursing Home	<u>11,151,658</u>	<u>11,697,656</u>	<u>11,046,833</u>	<u>650,823</u>
Total Human Services	11,151,658	11,697,656	11,046,833	650,823
<i>Total Expenditures</i>	<u>11,151,658</u>	<u>11,697,656</u>	<u>11,046,833</u>	<u>650,823</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>52,954</u>	<u>(493,044)</u>	<u>67,628</u>	<u>560,672</u>
<b>Other Financing Uses</b>				
Operating Transfers Out	0	(222,438)	(222,438)	0
<i>Net Change in Fund Balance</i>	52,954	(715,482)	(154,810)	560,672
<i>Fund Balance (Deficit) Beginning of Year</i>	(49,300)	(49,300)	(49,300)	0
Prior Year Encumbrances Appropriated	<u>554,974</u>	<u>554,974</u>	<u>554,974</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 558,628</u>	<u>\$ (209,808)</u>	<u>\$ 350,864</u>	<u>\$ 560,672</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$ 7,500	\$ 7,500	\$ 0	\$ (7,500)
Fines and Forfeitures	75,000	75,000	63,499	(11,501)
Intergovernmental	6,440,158	6,440,158	6,546,338	106,180
Interest	25,000	25,000	65,978	40,978
<i>Total Revenues</i>	<u>6,547,658</u>	<u>6,547,658</u>	<u>6,675,815</u>	<u>128,157</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Engineer				
Personal Services	630,201	631,847	631,847	0
Fringe Benefits	242,104	241,008	220,307	20,701
Total Engineer	<u>872,305</u>	<u>872,855</u>	<u>852,154</u>	<u>20,701</u>
Roads				
Personal Services	1,170,900	1,170,900	1,193,134	(22,234)
Fringe Benefits	496,612	496,612	438,275	58,337
Materials and Supplies	1,336,500	1,517,867	970,291	547,576
Contractual Services	1,265,000	1,377,935	1,307,891	70,044
Capital Outlay	443,595	444,193	422,310	21,883
Total Roads	<u>4,712,607</u>	<u>5,007,507</u>	<u>4,331,901</u>	<u>675,606</u>
Bridges and Culverts				
Personal Services	381,000	381,000	351,590	29,410
Fringe Benefits	166,300	166,300	151,276	15,024
Materials and Supplies	361,200	360,035	320,177	39,858
Contractual Services	260,000	187,162	132,964	54,198
Capital Outlay	106,051	106,051	104,854	1,197
Total Bridges and Culverts	<u>1,274,551</u>	<u>1,200,548</u>	<u>1,060,861</u>	<u>139,687</u>
Total Public Works	<u>6,859,463</u>	<u>7,080,910</u>	<u>6,244,916</u>	<u>835,994</u>
Debt Service				
Principal Retirement	42,833	42,833	42,833	0
Interest and Fiscal Charges	2,680	2,680	2,680	0
Total Debt Service	<u>45,513</u>	<u>45,513</u>	<u>45,513</u>	<u>0</u>
<i>Total Expenditures</i>	<u>6,904,976</u>	<u>7,126,423</u>	<u>6,290,429</u>	<u>835,994</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(357,318)</u>	<u>(578,765)</u>	<u>385,386</u>	<u>964,151</u>

(Continued)

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Motor Vehicle and Gas Tax Fund (Continued)  
For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Other Financing Uses</b>				
Operating Transfers Out	<u>(45,000)</u>	<u>(120,800)</u>	<u>(82,900)</u>	<u>37,900</u>
<i>Net Change in Fund Balance</i>	(402,318)	(699,565)	302,486	1,002,051
<i>Fund Balance Beginning of Year</i>	1,227,435	1,227,435	1,227,435	0
Prior Year Encumbrances Appropriated	<u>235,693</u>	<u>235,693</u>	<u>235,693</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,060,810</u>	<u>\$ 763,563</u>	<u>\$ 1,765,614</u>	<u>\$ 1,002,051</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, 2005*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 2,000	\$ 2,000	\$ 386	\$ (1,614)
<b>Expenditures</b>				
Current:				
Public Works:				
Viaduct Lighting				
Contractual Services	2,000	2,000	1,000	1,000
Total Viaduct Lighting	2,000	2,000	1,000	1,000
<i>Total Expenditures</i>	2,000	2,000	1,000	1,000
<i>Net Change in Fund Balance</i>	0	0	(614)	(614)
<i>Fund Balance Beginning of Year</i>	3,880	3,880	3,880	0
<i>Fund Balance End of Year</i>	<u>\$ 3,880</u>	<u>\$ 3,880</u>	<u>\$ 3,266</u>	<u>\$ (614)</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, 2005*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 88,000	\$ 88,000	\$ 96,809	\$ 8,809
Fines and Forfeitures	2,000	2,000	1,584	(416)
<i>Total Revenues</i>	<u>90,000</u>	<u>90,000</u>	<u>98,393</u>	<u>8,393</u>
<b>Expenditures</b>				
Current:				
Dog and Kennel				
Personal Services	39,500	39,500	38,446	1,054
Fringe Benefits	19,762	20,301	16,411	3,890
Materials and Supplies	13,000	25,028	21,749	3,279
Contractual Services	53,600	66,526	65,241	1,285
Capital Outlay	1,200	1,200	85	1,115
Other	1,650	1,805	684	1,121
<i>Total Dog and Kennel</i>	<u>128,712</u>	<u>154,360</u>	<u>142,616</u>	<u>11,744</u>
<i>Total Expenditures</i>	<u>128,712</u>	<u>154,360</u>	<u>142,616</u>	<u>11,744</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(38,712)</u>	<u>(64,360)</u>	<u>(44,223)</u>	<u>20,137</u>
<b>Other Financing Sources</b>				
Operating Transfers In	38,700	38,700	23,850	(14,850)
<i>Net Change in Fund Balance</i>	(12)	(25,660)	(20,373)	5,287
<i>Fund Balance Beginning of Year</i>	41,258	41,258	41,258	0
Prior Year Encumbrances Appropriated	4,484	4,484	4,484	0
<i>Fund Balance End of Year</i>	<u>\$ 45,730</u>	<u>\$ 20,082</u>	<u>\$ 25,369</u>	<u>\$ 5,287</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and Permits	\$ 20,000	\$ 20,000	\$ 12,937	\$ (7,063)
Intergovernmental	15,000	15,000	15,375	375
<i>Total Revenues</i>	<u>35,000</u>	<u>35,000</u>	<u>28,312</u>	<u>(6,688)</u>
<b>Expenditures</b>				
Current:				
Marriage License Special				
Other	<u>35,000</u>	<u>51,087</u>	<u>28,180</u>	<u>22,907</u>
Total Marriage License Grant	<u>35,000</u>	<u>51,087</u>	<u>28,180</u>	<u>22,907</u>
<i>Total Expenditures</i>	<u>35,000</u>	<u>51,087</u>	<u>28,180</u>	<u>22,907</u>
<i>Net Change in Fund Balance</i>	0	(16,087)	132	16,219
<i>Fund Balance Beginning of Year</i>	(836)	(836)	(836)	0
Prior Year Encumbrances Appropriated	<u>17,850</u>	<u>17,850</u>	<u>17,850</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 17,014</u>	<u>\$ 927</u>	<u>\$ 17,146</u>	<u>\$ 16,219</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property and Other Local Taxes	\$ 2,092,000	\$ 2,092,000	\$ 2,206,993	\$ 114,993
Charges for Services	138,200	138,200	78,041	(60,159)
Intergovernmental	3,917,950	3,917,950	4,336,012	418,062
<i>Total Revenues</i>	6,148,150	6,148,150	6,621,046	472,896
<b>Expenditures</b>				
Current:				
Human Services:				
Children Services Fund				
Personal Services	2,246,420	2,304,120	2,302,039	2,081
Fringe Benefits	1,145,981	1,174,315	1,151,867	22,448
Materials and Supplies	77,560	122,228	122,226	2
Contractual Services	2,543,319	2,667,766	2,665,112	2,654
Capital Outlay	10,079	1,079	980	99
Other	65,266	87,500	87,500	0
Total Children Services Fund	6,088,625	6,357,008	6,329,724	27,284
<i>Total Expenditures</i>	6,088,625	6,357,008	6,329,724	27,284
<i>Excess of Revenues Over (Under) Expenditures</i>	59,525	(208,858)	291,322	500,180
<b>Other Financing Uses</b>				
Operating Transfers Out	(15,000)	0	0	0
<i>Net Change in Fund Balance</i>	44,525	(208,858)	291,322	500,180
<i>Fund Balance Beginning of Year</i>	1,068,270	1,068,270	1,068,270	0
Prior Year Encumbrances Appropriated	284,112	284,112	284,112	0
<i>Fund Balance End of Year</i>	\$ 1,396,907	\$ 1,143,524	\$ 1,643,704	\$ 500,180

**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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$ 800	\$ 800	\$ 761	\$ (39)
<b>Expenditures</b>				
Current:				
General Government				
Judicial				
Probate Court Conduct Business				
Materials and Supplies	<u>0</u>	<u>1,755</u>	<u>1,755</u>	<u>0</u>
Total Probate Court Conduct Business	<u>0</u>	<u>1,755</u>	<u>1,755</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>1,755</u>	<u>1,755</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	800	(955)	(994)	(39)
<i>Fund Balance Beginning of Year</i>	<u>3,232</u>	<u>3,232</u>	<u>3,232</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 4,032</u></u>	<u><u>\$ 2,277</u></u>	<u><u>\$ 2,238</u></u>	<u><u>\$ (39)</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Guardianship Fund*  
*For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$ 23,500	\$ 23,500	\$ 12,785	\$ (10,715)
<b>Expenditures</b>				
Current:				
General Government				
Judicial				
Indigent Guardianship				
Fringe Benefits	4,000	4,000	3,861	139
Materials and Supplies	500	500	228	272
Contractual Services	19,000	19,000	12,700	6,300
Total Indigent Guardianship	<u>23,500</u>	<u>23,500</u>	<u>16,789</u>	<u>6,711</u>
<i>Total Expenditures</i>	<u>23,500</u>	<u>23,500</u>	<u>16,789</u>	<u>6,711</u>
<i>Net Change in Fund Balance</i>	0	0	(4,004)	(4,004)
<i>Fund Balance Beginning of Year</i>	<u>10,454</u>	<u>10,454</u>	<u>10,454</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 10,454</u>	<u>\$ 10,454</u>	<u>\$ 6,450</u>	<u>\$ (4,004)</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 392,904	\$ 392,904	\$ 517,884	\$ 124,980
Intergovernmental	1,700,000	1,700,000	1,500,378	(199,622)
Other	12,000	12,000	28,630	16,630
<i>Total Revenues</i>	<u>2,104,904</u>	<u>2,104,904</u>	<u>2,046,892</u>	<u>(58,012)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Child Support Enforcement				
Personal Services	1,451,468	1,588,549	1,555,798	32,751
Fringe Benefits	439,843	478,826	423,270	55,556
Materials and Supplies	14,351	18,178	13,273	4,905
Contractual Services	247,539	404,182	389,466	14,716
Capital Outlay	9,500	11,300	1,844	9,456
Other	3,858	4,201	2,991	1,210
<i>Total Child Support Enforcement</i>	<u>2,166,559</u>	<u>2,505,236</u>	<u>2,386,642</u>	<u>118,594</u>
<i>Total Expenditures</i>	<u>2,166,559</u>	<u>2,505,236</u>	<u>2,386,642</u>	<u>118,594</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(61,655)</u>	<u>(400,332)</u>	<u>(339,750)</u>	<u>60,582</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	64,600	64,600	0	(64,600)
Operating Transfers Out	(1,000,000)	(1,000,000)	0	1,000,000
<i>Total Other Financing Sources (Uses)</i>	<u>(935,400)</u>	<u>(935,400)</u>	<u>0</u>	<u>935,400</u>
<i>Net Change in Fund Balance</i>	(997,055)	(1,335,732)	(339,750)	995,982
<i>Fund Balance Beginning of Year</i>	1,018,650	1,018,650	1,018,650	0
Prior Year Encumbrances Appropriated	62,899	62,899	62,899	0
<i>Fund Balance End of Year</i>	<u>\$ 84,494</u>	<u>\$ (254,183)</u>	<u>\$ 741,799</u>	<u>\$ 995,982</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, 2005*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 790,000	\$ 790,000	\$ 888,587	\$ 98,587
Charges for Services	9,000	9,000	7,864	(1,136)
<i>Total Revenues</i>	<u>799,000</u>	<u>799,000</u>	<u>896,451</u>	<u>97,451</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Real Estate Assessment				
Personal Services	440,000	527,697	329,054	198,643
Fringe Benefits	171,430	171,630	115,869	55,761
Materials and Supplies	15,000	22,365	20,807	1,558
Contractual Services	65,000	218,800	213,710	5,090
Capital Outlay	50,000	49,395	21,124	28,271
Other	4,500	7,863	7,374	489
Total Real Estate Assessment	<u>745,930</u>	<u>997,750</u>	<u>707,938</u>	<u>289,812</u>
<i>Total Expenditures</i>	<u>745,930</u>	<u>997,750</u>	<u>707,938</u>	<u>289,812</u>
<i>Net Change in Fund Balance</i>	53,070	(198,750)	188,513	387,263
<i>Fund Balance Beginning of Year</i>	688,775	688,775	688,775	0
Prior Year Encumbrances Appropriated	<u>26,853</u>	<u>26,853</u>	<u>26,853</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 768,698</u>	<u>\$ 516,878</u>	<u>\$ 904,141</u>	<u>\$ 387,263</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$ 360,000	\$ 360,000	\$ 425,246	\$ 65,246
Intergovernmental	0	0	2,000	2,000
Other	12,000	12,000	1,931	(10,069)
<i>Total Revenues</i>	<u>372,000</u>	<u>372,000</u>	<u>429,177</u>	<u>57,177</u>
<b>Expenditures</b>				
Current:				
Health				
Solid Waste				
Personal Services	60,583	60,583	41,859	18,724
Fringe Benefits	21,460	22,218	16,904	5,314
Materials and Supplies	28,000	36,950	34,520	2,430
Contractual Services	460,695	578,806	522,915	55,891
Capital Outlay	8,000	8,160	2,160	6,000
Other	14,000	15,210	13,765	1,445
Total Solid Waste	<u>592,738</u>	<u>721,927</u>	<u>632,123</u>	<u>89,804</u>
<i>Total Expenditures</i>	<u>592,738</u>	<u>721,927</u>	<u>632,123</u>	<u>89,804</u>
<i>Net Change in Fund Balance</i>	(220,738)	(349,927)	(202,946)	146,981
<i>Fund Balance Beginning of Year</i>	618,856	618,856	618,856	0
Prior Year Encumbrances Appropriated	144,466	144,466	144,466	0
<i>Fund Balance End of Year</i>	<u>\$ 542,584</u>	<u>\$ 413,395</u>	<u>\$ 560,376</u>	<u>\$ 146,981</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 39,687	\$ (10,313)
<b>Expenditures</b>				
Current:				
Human Services:				
Supported Living Services				
Contractual Services	50,000	50,000	41,047	8,953
Total Supported Living Services	50,000	50,000	41,047	8,953
<i>Total Expenditures</i>	50,000	50,000	41,047	8,953
<i>Net Change in Fund Balance</i>	0	0	(1,360)	(1,360)
<i>Fund Balance Beginning of Year</i>	2,607	2,607	2,607	0
<i>Fund Balance End of Year</i>	<u>\$ 2,607</u>	<u>\$ 2,607</u>	<u>\$ 1,247</u>	<u>\$ (1,360)</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$ 11,000	\$ 11,000	\$ 6,608	\$ (4,392)
Intergovernmental	6,000	6,000	14,405	8,405
<i>Total Revenues</i>	<u>17,000</u>	<u>17,000</u>	<u>21,013</u>	<u>4,013</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Indigent Drivers				
Contractual Services	30,000	30,000	0	30,000
Total Indigent Drivers	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>30,000</u>
<i>Total Expenditures</i>	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>30,000</u>
<i>Net Change in Fund Balance</i>	(13,000)	(13,000)	21,013	34,013
<i>Fund Balance Beginning of Year</i>	<u>224,122</u>	<u>224,122</u>	<u>224,122</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 211,122</u></u>	<u><u>\$ 211,122</u></u>	<u><u>\$ 245,135</u></u>	<u><u>\$ 34,013</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Litter Control Fund*  
*For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 121,463	\$ 121,463	\$ 88,308	\$ (33,155)
Other	200	200	25	(175)
<i>Total Revenues</i>	<u>121,663</u>	<u>121,663</u>	<u>88,333</u>	<u>(33,330)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Litter Control				
Personal Services	31,250	31,250	30,104	1,146
Fringe Benefits	22,525	17,017	16,059	958
Materials and Supplies	3,000	3,573	3,484	89
Contractual Services	34,169	26,494	23,594	2,900
Capital Outlay	425	1,925	1,913	12
Other	30,299	38,817	35,605	3,212
Total Litter Control	<u>121,668</u>	<u>119,076</u>	<u>110,759</u>	<u>8,317</u>
<i>Total Expenditures</i>	<u>121,668</u>	<u>119,076</u>	<u>110,759</u>	<u>8,317</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5)</u>	<u>2,587</u>	<u>(22,426)</u>	<u>(25,013)</u>
<b>Other Financing Uses</b>				
Operating Transfers Out	(10)	(10)	0	10
<i>Net Change in Fund Balance</i>	(15)	2,577	(22,426)	(25,003)
<i>Fund Balance Beginning of Year</i>	10,613	10,613	10,613	0
Prior Year Encumbrances Appropriated	13,818	13,818	13,818	0
<i>Fund Balance End of Year</i>	<u>\$ 24,416</u>	<u>\$ 27,008</u>	<u>\$ 2,005</u>	<u>\$ (25,003)</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$ 0	\$ 0	\$ 898	\$ 898
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>898</u>	<u>898</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Enforcement and Education				
Contractual Services	3,500	3,500	0	3,500
Total Enforcement and Education	<u>3,500</u>	<u>3,500</u>	<u>0</u>	<u>3,500</u>
<i>Total Expenditures</i>	<u>3,500</u>	<u>3,500</u>	<u>0</u>	<u>3,500</u>
<i>Net Change in Fund Balance</i>	(3,500)	(3,500)	898	4,398
<i>Fund Balance Beginning of Year</i>	<u>40,330</u>	<u>40,330</u>	<u>40,330</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 36,830</u>	<u>\$ 36,830</u>	<u>\$ 41,228</u>	<u>\$ 4,398</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 135,344	\$ 135,344	\$ 131,642	\$ (3,702)
<i>Total Revenues</i>	<u>135,344</u>	<u>135,344</u>	<u>131,642</u>	<u>(3,702)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Community Corrections Grant				
Personal Services	73,437	168,654	102,911	65,743
Fringe Benefits	26,328	70,060	32,688	37,372
Materials and Supplies	100	423	323	100
Contractual Services	8,274	41,525	40,897	628
Other	9,524	29,961	25,765	4,196
<i>Total Community Corrections Grant</i>	<u>117,663</u>	<u>310,623</u>	<u>202,584</u>	<u>108,039</u>
<i>Total Expenditures</i>	<u>117,663</u>	<u>310,623</u>	<u>202,584</u>	<u>108,039</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>17,681</u>	<u>(175,279)</u>	<u>(70,942)</u>	<u>104,337</u>
<b>Other Financing Sources</b>				
Operating Transfers In	0	0	30,166	30,166
<i>Net Change in Fund Balance</i>	17,681	(175,279)	(40,776)	134,503
<i>Fund Balance at Beginning of Year</i>	<u>94,789</u>	<u>94,789</u>	<u>94,789</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>244</u>	<u>244</u>	<u>244</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 112,714</u>	<u>\$ (80,246)</u>	<u>\$ 54,257</u>	<u>\$ 134,503</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 47,425	\$ 47,425	\$ 235,784	\$ 188,359
<b>Expenditures</b>				
Current:				
Public Safety:				
Youth Development Facility				
Personal Services	609,650	659,739	542,544	117,195
Fringe Benefits	294,498	341,802	209,826	131,976
Materials and Supplies	53,935	59,690	52,133	7,557
Contractual Services	131,800	138,419	125,037	13,382
Capital Outlay	2,900	3,266	1,573	1,693
Other	425	1,037	188	849
Total Youth Development Facility	<u>1,093,208</u>	<u>1,203,953</u>	<u>931,301</u>	<u>272,652</u>
<i>Total Expenditures</i>	<u>1,093,208</u>	<u>1,203,953</u>	<u>931,301</u>	<u>272,652</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,045,783)</u>	<u>(1,156,528)</u>	<u>(695,517)</u>	<u>461,011</u>
<b>Other Financing Sources</b>				
Operating Transfers In	<u>895,630</u>	<u>895,630</u>	<u>705,000</u>	<u>(190,630)</u>
<i>Net Change in Fund Balance</i>	(150,153)	(260,898)	9,483	270,381
<i>Fund Balance Beginning of Year</i>	190,099	190,099	190,099	0
Prior Year Encumbrances Appropriated	<u>8,249</u>	<u>8,249</u>	<u>8,249</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 48,195</u>	<u>\$ (62,550)</u>	<u>\$ 207,831</u>	<u>\$ 270,381</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, 2005*

	<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>	\$ 1,520	\$ 1,520	\$ 1,520	\$ 0
<i>Fund Balance End of Year</i>	<u>\$ 1,520</u>	<u>\$ 1,520</u>	<u>\$ 1,520</u>	<u>\$ 0</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property and Other Local Taxes	\$ 205,000	\$ 205,000	\$ 237,889	\$ 32,889
Interest	7,750	7,750	25,366	17,616
<i>Total Revenues</i>	<u>212,750</u>	<u>212,750</u>	<u>263,255</u>	<u>50,505</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
DRETAC-Treasurer				
Personal Services	189,050	213,003	207,153	5,850
Fringe Benefits	102,570	96,627	71,503	25,124
Materials and Supplies	8,400	3,762	288	3,474
Contractual Services	10,600	10,528	1,270	9,258
Capital Outlay	9,500	5,042	543	4,499
Total Commissioners Office	<u>320,120</u>	<u>328,962</u>	<u>280,757</u>	<u>48,205</u>
<i>Total Expenditures</i>	<u>320,120</u>	<u>328,962</u>	<u>280,757</u>	<u>48,205</u>
<i>Net Change in Fund Balance</i>	(107,370)	(116,212)	(17,502)	98,710
<i>Fund Balance Beginning of Year</i>	689,309	689,309	689,309	0
Prior Year Encumbrances Appropriated	<u>10,208</u>	<u>10,208</u>	<u>10,208</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 592,147</u>	<u>\$ 583,305</u>	<u>\$ 682,015</u>	<u>\$ 98,710</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>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$ 2,300	\$ 2,300	\$ 9,574	\$ 7,274
<b>Other Financing Uses</b>				
Other Financing Uses	(4,000)	(4,000)	(3,986)	14
<i>Net Change in Fund Balance</i>	(1,700)	(1,700)	5,588	7,288
<i>Fund Balance Beginning of Year</i>	35,516	35,516	35,516	0
Prior Year Encumbrances Appropriated	959	959	959	0
<i>Fund Balance End of Year</i>	<u>\$ 33,816</u>	<u>\$ 33,816</u>	<u>\$ 41,104</u>	<u>\$ 7,288</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$ 46,800	\$ 46,800	\$ 25,403	\$ (21,397)
<i>Total Revenues</i>	<u>46,800</u>	<u>46,800</u>	<u>25,403</u>	<u>(21,397)</u>
<b>Expenditures</b>				
Current:				
Judicial				
Public Safety:				
Eastern County Court				
Personal Services	25,709	25,709	24,051	1,658
Fringe Benefits	17,371	17,371	11,147	6,224
Contractual Services	1,260	1,286	1,286	0
Capital Outlay	2,000	2,000	0	2,000
Total Eastern County Court	<u>46,340</u>	<u>46,366</u>	<u>36,484</u>	<u>9,882</u>
<i>Total Expenditures</i>	<u>46,340</u>	<u>46,366</u>	<u>36,484</u>	<u>9,882</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>460</u>	<u>434</u>	<u>(11,081)</u>	<u>(11,515)</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	0	0	509	509
Operating Transfers Out	0	(2,445)	0	2,445
<i>Total Other Financing Sources (Uses)</i>	0	(2,445)	509	2,954
<i>Net Change in Fund Balance</i>	460	(2,011)	(10,572)	(8,561)
<i>Fund Balance Beginning of Year</i>	<u>11,702</u>	<u>11,702</u>	<u>11,702</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 12,162</u>	<u>\$ 9,691</u>	<u>\$ 1,130</u>	<u>\$ (8,561)</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property and Other Local Taxes	\$ 564,000	\$ 564,000	\$ 589,132	\$ 25,132
Fines and Forfeitures	20,000	20,000	9,919	(10,081)
Intergovernmental	6,360,696	6,360,696	7,451,072	1,090,376
Other	0	0	882	882
<i>Total Revenues</i>	<u>6,944,696</u>	<u>6,944,696</u>	<u>8,051,005</u>	<u>1,106,309</u>
<b>Expenditures</b>				
Current:				
Community Mental Health				
Personal Services	385,000	355,000	345,522	9,478
Fringe Benefits	103,700	97,832	89,947	7,885
Materials and Supplies	12,000	8,094	6,693	1,401
Contractual Services	7,304,000	7,861,549	7,859,514	2,035
Capital Outlay	4,000	4,000	3,502	498
Other	15,000	10,165	9,745	420
Total Community Mental Health	<u>7,823,700</u>	<u>8,336,640</u>	<u>8,314,923</u>	<u>21,717</u>
<i>Total Expenditures</i>	<u>7,823,700</u>	<u>8,336,640</u>	<u>8,314,923</u>	<u>21,717</u>
<i>Net Change in Fund Balance</i>	(879,004)	(1,391,944)	(263,918)	1,128,026
<i>Fund Balance Beginning of Year</i>	904,830	904,830	904,830	0
Prior Year Encumbrances Appropriated	<u>523,036</u>	<u>523,036</u>	<u>523,036</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 548,862</u>	<u>\$ 35,922</u>	<u>\$ 1,163,948</u>	<u>\$ 1,128,026</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 158,400	\$ 158,400	\$ 163,189	\$ 4,789
Intergovernmental	51,000	51,000	51,845	845
Other	9,000	9,000	0	(9,000)
<i>Total Revenues</i>	<u>218,400</u>	<u>218,400</u>	<u>215,034</u>	<u>(3,366)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Emergency Management				
Personal Services	112,000	137,000	121,010	15,990
Fringe Benefits	46,170	44,285	39,187	5,098
Materials and Supplies	17,000	17,241	5,933	11,308
Contractual Services	50,000	56,467	42,126	14,341
Capital Outlay	45,000	45,724	38,845	6,879
Other	1,550	2,435	2,195	240
Total Other	<u>271,720</u>	<u>303,152</u>	<u>249,296</u>	<u>53,856</u>
<i>Total Expenditures</i>	<u>271,720</u>	<u>303,152</u>	<u>249,296</u>	<u>53,856</u>
<i>Net Change in Fund Balance</i>	(53,320)	(84,752)	(34,262)	50,490
<i>Fund Balance Beginning of Year</i>	129,795	129,795	129,795	0
Prior Year Encumbrances Appropriated	<u>26,490</u>	<u>26,490</u>	<u>26,490</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 102,965</u>	<u>\$ 71,533</u>	<u>\$ 122,023</u>	<u>\$ 50,490</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 20,000	\$ 20,000	\$ 29,928	\$ 9,928
<b>Expenditures</b>				
Current:				
Public Safety:				
Special Emergency Planning				
Personal Services	0	9,000	9,000	0
Fringe Benefits	15,000	13,565	10,827	2,738
Materials and Supplies	5,000	5,000	2,240	2,760
Contractual Services	5,000	13,500	8,535	4,965
Capital Outlay	2,000	2,000	0	2,000
Total Special Emergency Planning	27,000	43,065	30,602	12,463
<i>Total Expenditures</i>	27,000	43,065	30,602	12,463
<i>Net Change in Fund Balance</i>	(7,000)	(23,065)	(674)	22,391
<i>Fund Balance Beginning of Year</i>	48,948	48,948	48,948	0
Prior Year Encumbrances Appropriated	10,588	10,588	10,588	0
<i>Fund Balance End of Year</i>	\$ 52,536	\$ 36,471	\$ 58,862	\$ 22,391

**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, 2005*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$ 0	\$ 0	\$ 106	\$ 106
Special Assessments	160,000	160,000	189,335	29,335
<i>Total Revenues</i>	<u>160,000</u>	<u>160,000</u>	<u>189,441</u>	<u>29,441</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Emergency 911				
Personal Services	62,721	62,721	58,653	4,068
Fringe Benefits	37,658	37,858	24,206	13,652
Materials and Supplies	8,000	9,160	8,033	1,127
Contractual Services	123,500	148,370	136,946	11,424
Capital Outlay	19,000	19,000	1,929	17,071
Other	620	630	617	13
Total Emergency 911	<u>251,499</u>	<u>277,739</u>	<u>230,384</u>	<u>47,355</u>
<i>Total Expenditures</i>	<u>251,499</u>	<u>277,739</u>	<u>230,384</u>	<u>47,355</u>
<i>Net Change in Fund Balance</i>	(91,499)	(117,739)	(40,943)	76,796
<i>Fund Balance Beginning of Year</i>	88,838	88,838	88,838	0
Prior Year Encumbrances Appropriated	7,145	7,145	7,145	0
<i>Fund Balance End of Year</i>	<u>\$ 4,484</u>	<u>\$ (21,756)</u>	<u>\$ 55,040</u>	<u>\$ 76,796</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 30,000	\$ 30,000	\$ 3,720	\$ (26,280)
Other	700	700	0	(700)
<i>Total Revenues</i>	<u>30,700</u>	<u>30,700</u>	<u>3,720</u>	<u>(26,980)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Drug Abuse Resistance Education				
Fringe Benefits	1,000	1,000	0	1,000
Materials and Supplies	2,500	2,500	0	2,500
Contractual Services	8,000	8,000	6,750	1,250
<i>Total Drug Abuse Education</i>	<u>11,500</u>	<u>11,500</u>	<u>6,750</u>	<u>4,750</u>
<i>Total Expenditures</i>	<u>11,500</u>	<u>11,500</u>	<u>6,750</u>	<u>4,750</u>
<i>Net Change in Fund Balance</i>	19,200	19,200	(3,030)	(22,230)
<i>Fund Balance Beginning of Year</i>	<u>34,071</u>	<u>34,071</u>	<u>34,071</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 53,271</u>	<u>\$ 53,271</u>	<u>\$ 31,041</u>	<u>\$ (22,230)</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 0	\$ 167,452	\$ 84,693	\$ (82,759)
<b>Expenditures</b>				
Current:				
Public Safety:				
Drug Task Force				
Personal Services	0	73,301	73,301	0
Fringe Benefits	0	11,045	11,045	0
Total Drug Task Force	0	84,346	84,346	0
<i>Total Expenditures</i>	0	84,346	84,346	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	83,106	347	(82,759)
<b>Other Financing Sources</b>				
Operating Transfers In	0	0	84,346	84,346
<i>Net Change in Fund Balance</i>	0	83,106	84,693	1,587
<i>Fund Balance Beginning of Year</i>	5,915	5,915	5,915	0
<i>Fund Balance End of Year</i>	<u>\$ 5,915</u>	<u>\$ 89,021</u>	<u>\$ 6,262</u>	<u>\$ (82,759)</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, 2005*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 52,786	\$ 52,786	\$ 53,182	\$ 396
<b>Expenditures</b>				
Current:				
Public Safety:				
Ohio Crime Victims				
Personal Services	52,917	52,917	51,688	1,229
Fringe Benefits	20,387	20,387	13,466	6,921
Materials and Supplies	1,850	1,850	350	1,500
Total Ohio Crime Victims	<u>75,154</u>	<u>75,154</u>	<u>65,504</u>	<u>9,650</u>
<i>Total Expenditures</i>	<u>75,154</u>	<u>75,154</u>	<u>65,504</u>	<u>9,650</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(22,368)</u>	<u>(22,368)</u>	<u>(12,322)</u>	<u>10,046</u>
<b>Other Financing Sources</b>				
Operating Transfers In	12,000	12,000	5,000	(7,000)
<i>Net Change in Fund Balance</i>	(10,368)	(10,368)	(7,322)	3,046
<i>Fund Balance Beginning of Year</i>	<u>10,477</u>	<u>10,477</u>	<u>10,477</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 109</u>	<u>\$ 109</u>	<u>\$ 3,155</u>	<u>\$ 3,046</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, 2005*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 74,000	\$ 74,000	\$ 601,231	\$ 527,231
<b>Expenditures</b>				
Current:				
Public Safety:				
Inmate Medical				
Contractual Services	30,000	13,000	4,160	8,840
Capital Outlay	35,000	40,000	37,559	2,441
Other	0	13,558	11,766	1,792
Total Inmate Medical	<u>65,000</u>	<u>66,558</u>	<u>53,485</u>	<u>13,073</u>
<i>Total Expenditures</i>	<u>65,000</u>	<u>66,558</u>	<u>53,485</u>	<u>13,073</u>
<i>Net Change in Fund Balance</i>	9,000	7,442	547,746	540,304
<i>Fund Balance Beginning of Year</i>	60,326	60,326	60,326	0
Prior Year Encumbrances Appropriated	<u>1,931</u>	<u>1,931</u>	<u>1,931</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 71,257</u>	<u>\$ 69,699</u>	<u>\$ 610,003</u>	<u>\$ 540,304</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$ 350,000	\$ 350,000	\$ 417,207	\$ 67,207
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Certificate of Title-Administrative				
Personal Services	242,414	249,992	242,240	7,752
Fringe Benefits	97,853	98,393	83,216	15,177
Materials and Supplies	5,600	6,346	5,193	1,153
Contractual Services	2,010	3,084	2,075	1,009
Capital Outlay	500	500	0	500
Other	1,557	1,557	1,557	0
Total Certificate of Title	<u>349,934</u>	<u>359,872</u>	<u>334,281</u>	<u>25,591</u>
<i>Total Expenditures</i>	<u>349,934</u>	<u>359,872</u>	<u>334,281</u>	<u>25,591</u>
<i>Net Change in Fund Balance</i>	66	(9,872)	82,926	92,798
<i>Fund Balance Beginning of Year</i>	327,653	327,653	327,653	0
Prior Year Encumbrances Appropriated	<u>2,360</u>	<u>2,360</u>	<u>2,360</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 330,079</u>	<u>\$ 320,141</u>	<u>\$ 412,939</u>	<u>\$ 92,798</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 1,608,400	\$ 1,776,350	\$ 696,941	\$ (1,079,409)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Community Development				
Personal Services	1,080	1,080	1,080	0
Contractual Services	1,628,650	2,711,432	694,598	2,016,834
Capital Outlay	500	500	0	500
Other	3,000	8,000	7,545	455
Total Community Development	<u>1,633,230</u>	<u>2,721,012</u>	<u>703,223</u>	<u>2,017,789</u>
<i>Total Expenditures</i>	<u>1,633,230</u>	<u>2,721,012</u>	<u>703,223</u>	<u>2,017,789</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(24,830)</u>	<u>(944,662)</u>	<u>(6,282)</u>	<u>938,380</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	500	500	0	500
Operating Transfers Out	<u>(4,000)</u>	<u>(4,000)</u>	<u>0</u>	<u>(4,000)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(3,500)</u>	<u>(3,500)</u>	<u>0</u>	<u>(3,500)</u>
<i>Net Change in Fund Balance</i>	(28,330)	(948,162)	(6,282)	941,880
<i>Fund Balance Beginning of Year</i>	141,708	141,708	141,708	0
Prior Year Encumbrances Appropriated	<u>24,362</u>	<u>24,362</u>	<u>24,362</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 137,740</u>	<u>\$ (782,092)</u>	<u>\$ 159,788</u>	<u>\$ 941,880</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 60,000	\$ 60,000	\$ 9,649	\$ (50,351)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Drug Control Grant				
Contractual Services	30,000	30,000	9,649	20,351
Total Drug Control Grant	30,000	30,000	9,649	20,351
<i>Total Expenditures</i>	30,000	30,000	9,649	20,351
<i>Net Change in Fund Balance</i>	30,000	30,000	0	(30,000)
<i>Fund Balance Beginning of Year</i>	8,797	8,797	8,797	0
<i>Fund Balance End of Year</i>	<u>\$ 38,797</u>	<u>\$ 38,797</u>	<u>\$ 8,797</u>	<u>\$ (30,000)</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$ 55,000	\$ 55,000	\$ 179,758	\$ 124,758
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive				
Courts Special Projects				
Personal Services	0	18,443	18,443	0
Judicial				
Courts Special Projects				
Personal Services	40,000	44,253	85,380	(41,127)
Fringe Benefits	20,300	22,091	21,153	938
Total Court Special Projects	60,300	66,344	106,533	(40,189)
<i>Total Expenditures</i>	60,300	84,787	124,976	(40,189)
<i>Net Change in Fund Balance</i>	(5,300)	(29,787)	54,782	84,569
<i>Fund Balance Beginning of Year</i>	257,240	257,240	257,240	0
<i>Fund Balance End of Year</i>	<u>\$ 251,940</u>	<u>\$ 227,453</u>	<u>\$ 312,022</u>	<u>\$ 84,569</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*EMA Department of Justice Grant*  
*For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 565,000	\$ 802,072	\$ 540,080	\$ (261,992)
<b>Expenditures</b>				
Current:				
Public Safety:				
EMA Department of Justice Grant				
Capital Outlay	0	761,507	609,927	151,580
Other	0	46,223	22,020	24,203
Total EMA Department of Justice Grant	0	807,730	631,947	175,783
<i>Total Expenditures</i>	0	807,730	631,947	175,783
<i>Net Change in Fund Balance</i>	565,000	(5,658)	(91,867)	(86,209)
<i>Fund Balance Beginning of Year</i>	(257,280)	(257,280)	(257,280)	0
Prior Year Encumbrances Appropriated	338,340	338,340	338,340	0
<i>Fund Balance End of Year</i>	<u>\$ 646,060</u>	<u>\$ 75,402</u>	<u>\$ (10,807)</u>	<u>\$ (86,209)</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 477,000	\$ 477,000	\$ 318,048	\$ (158,952)
<b>Expenditures</b>				
Current:				
Public Safety:				
Emergency Management				
Personal Services	477,000	477,000	318,048	158,952
<i>Total Expenditures</i>	<u>477,000</u>	<u>477,000</u>	<u>318,048</u>	<u>158,952</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<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>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 190,000	\$ 190,000	\$ 181,796	\$ (8,204)
Interest	0	0	226	226
<i>Total Revenues</i>	<u>\$ 190,000</u>	<u>\$ 190,000</u>	<u>\$ 182,022</u>	<u>\$ (7,978)</u>
<b>Expenditures</b>				
Current:				
Health:				
HUD Special Housing Grant				
Contractual Services	190,000	280,000	270,002	9,998
<i>Total Expenditures</i>	<u>190,000</u>	<u>280,000</u>	<u>270,002</u>	<u>9,998</u>
<i>Net Change in Fund Balance</i>	0	(90,000)	(87,980)	2,020
<i>Fund Balance Beginning of Year</i>	83	83	83	0
Prior Year Encumbrances Appropriated	90,000	90,000	90,000	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 90,083</u>	<u>\$ 83</u>	<u>\$ 2,103</u>	<u>\$ 2,020</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Hazard Mitigation Grant Fund*  
*For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 0	\$ 0	\$ 5,815	\$ 5,815
<b>Expenditures</b>				
Current:				
Public Safety:				
Hazard Mitigation Grant				
Contractual Services	0	5,815	0	5,815
Total Hazard Mitigation Grant	0	5,815	0	5,815
<i>Total Expenditures</i>	0	5,815	0	5,815
<i>Net Change in Fund Balance</i>	0	(5,815)	5,815	11,630
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$ 0</u>	<u>\$ (5,815)</u>	<u>\$ 5,815</u>	<u>\$ 11,630</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Board of Elections HAVA Grant Fund*  
*For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 0	\$ 0	\$ 23,640	\$ 23,640
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Board of Elections Hava Grant				
Contractual Services	<u>0</u>	<u>23,640</u>	<u>90</u>	<u>23,550</u>
Total Board of Education Hava Grant	<u>0</u>	<u>23,640</u>	<u>90</u>	<u>23,550</u>
<i>Total Expenditures</i>	<u>0</u>	<u>23,640</u>	<u>90</u>	<u>23,550</u>
<i>Net Change in Fund Balance</i>	0	(23,640)	23,550	47,190
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 0</u></u>	<u><u>\$ (23,640)</u></u>	<u><u>\$ 23,550</u></u>	<u><u>\$ 47,190</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Clerk of Courts Special Projects Fund  
For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$ 0	\$ 115,457	\$ 147,286	\$ 31,829
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Common Pleas Court				
Personal Services	0	102,360	102,360	0
Fringe Benefits	0	15,453	15,453	0
Total Common Pleas Court	0	117,813	117,813	0
<i>Total Expenditures</i>	0	117,813	117,813	0
<i>Net Change in Fund Balance</i>	0	(2,356)	29,473	31,829
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$ 0</u>	<u>\$ (2,356)</u>	<u>\$ 29,473</u>	<u>\$ 31,829</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property and Other Local Taxes	\$ 1,024,398	\$ 1,024,398	\$ 844,221	\$ (180,177)
Charges for Services	289,519	289,519	168,976	(120,543)
Intergovernmental	110,000	110,000	116,571	6,571
Special Assessments	0	0	20,639	20,639
<i>Total Revenues</i>	<u>1,423,917</u>	<u>1,423,917</u>	<u>1,150,407</u>	<u>(273,510)</u>
<b>Expenditures</b>				
Current:				
Debt Service				
Principal Retirement	970,875	1,215,505	993,703	221,802
Interest and Fiscal Charges	1,460,630	439,799	371,354	68,445
<i>Total Debt Service</i>	<u>2,431,505</u>	<u>1,655,304</u>	<u>1,365,057</u>	<u>290,247</u>
<i>Total Expenditures</i>	<u>2,431,505</u>	<u>1,655,304</u>	<u>1,365,057</u>	<u>290,247</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,007,588)</u>	<u>(231,387)</u>	<u>(214,650)</u>	<u>16,737</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of Notes	8,180	8,180	0	(8,180)
Operating Transfers In	1,091,100	1,091,100	329,154	(761,946)
Operating Transfers Out	0	(23,816)	0	23,816
<i>Total Other Financing Sources (Uses)</i>	<u>1,099,280</u>	<u>1,075,464</u>	<u>329,154</u>	<u>(746,310)</u>
<i>Net Change in Fund Balance</i>	91,692	844,077	114,504	(729,573)
<i>Fund Balance Beginning of Year</i>	<u>434,361</u>	<u>434,361</u>	<u>434,361</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 532,553</u>	<u>\$ 1,284,938</u>	<u>\$ 555,365</u>	<u>\$ (729,573)</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$ 4,000	\$ 4,000	\$ 8,923	\$ 4,923
<b>Expenditures</b>				
Capital Outlay	16,311	16,311	16,311	0
<i>Net Change in Fund Balance</i>	(12,311)	(12,311)	(7,388)	4,923
<i>Fund Balance Beginning of Year</i>	269,531	269,531	269,531	0
<i>Fund Balance End of Year</i>	<u>\$ 257,220</u>	<u>\$ 257,220</u>	<u>\$ 262,143</u>	<u>\$ 4,923</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, 2005*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 440	\$ 440	\$ 440	\$ 0
<i>Net Change in Fund Balance</i>	440	440	440	0
<i>Fund Balance Beginning of Year</i>	(80,572)	(80,572)	(80,572)	0
Prior Year Encumbrances Appropriated	<u>214,218</u>	<u>214,218</u>	<u>214,218</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 134,086</u>	<u>\$ 134,086</u>	<u>\$ 134,086</u>	<u>\$ 0</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$ 0	\$ 0	\$ 4,422	\$ 4,422
Interest	0	0	54	54
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>4,476</u>	<u>4,476</u>
<i>Net Change in Fund Balance</i>	0	0	4,476	4,476
<i>Fund Balance Beginning of Year</i>	<u>11,515</u>	<u>11,515</u>	<u>11,515</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 11,515</u>	<u>\$ 11,515</u>	<u>\$ 15,991</u>	<u>\$ 4,476</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$ 155,400	\$ 155,400	\$ 126,180	\$ (29,220)
<b>Expenditures</b>				
Current:				
General Government				
Judicial				
Courts Special Projects				
Personal Services	39,713	39,713	34,749	4,964
Fringe Benefits	2,000	2,000	0	2,000
Materials and Supplies	11,000	11,220	3,290	7,930
Contractual Services	61,500	124,640	31,764	92,876
Capital Outlay	45,000	62,950	5,843	57,107
Other	1,500	3,968	1,968	2,000
<i>Total Expenditures</i>	<u>160,713</u>	<u>244,491</u>	<u>77,614</u>	<u>166,877</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,313)</u>	<u>(89,091)</u>	<u>48,566</u>	<u>137,657</u>
<b>Other Financing Uses</b>				
Operating Transfers Out	(48,800)	(48,800)	(8,477)	40,323
<i>Net Change in Fund Balance</i>	(54,113)	(137,891)	40,089	177,980
<i>Fund Balance Beginning of Year</i>	252,962	252,962	252,962	0
Prior Year Encumbrances Appropriated	5,651	5,651	5,651	0
<i>Fund Balance End of Year</i>	<u>\$ 204,500</u>	<u>\$ 120,722</u>	<u>\$ 298,702</u>	<u>\$ 177,980</u>

## Ashtabula County, Ohio

### *Fund Descriptions – Fiduciary Funds*

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

#### **Private Purpose Trust Funds**

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

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

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

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

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

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

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

#### **Agency Funds**

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

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

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

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

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

**Ashtabula County, Ohio**

*Fund Descriptions – Fiduciary Funds*

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**Agency Funds (Continued)**

*Other Agency Funds –*

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

**Ashtabula County, Ohio**  
*Combining Statement of Net Assets*  
*Private Purpose Trust Funds*  
*December 31, 2005*

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	Mental Retardation	Children's Trust	County Trust
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 301,675	\$ 67,625	\$ 0
Cash and Cash Equivalents in Segregated Accounts	0	143,355	53,972
<i>Total Assets</i>	301,675	210,980	53,972
 <b>Net Assets</b>			
Restricted for Other Purposes	\$ 301,675	\$ 210,980	\$ 53,972
<i>Total Net Assets</i>	\$ 301,675	\$ 210,980	\$ 53,972

County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
\$ 0	\$ 0	\$ 209,644	\$ 578,944
<u>49,841</u>	<u>194,263</u>	<u>0</u>	<u>441,431</u>
<u>49,841</u>	<u>194,263</u>	<u>209,644</u>	<u>1,020,375</u>
<u>\$ 49,841</u>	<u>\$ 194,263</u>	<u>\$ 209,644</u>	<u>\$ 1,020,375</u>
<u>\$ 49,841</u>	<u>\$ 194,263</u>	<u>\$ 209,644</u>	<u>\$ 1,020,375</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Net Assets*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2005*

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	Mental Retardation	Children's Trust	County Trust
<b>Additions</b>			
Contributions	\$ 0	\$ 0	\$ 1,258
Interest	9,345	82	57
Other	11,536	11,368	0
<i>Total Additions</i>	20,881	11,450	1,315
<b>Deductions</b>			
Other Operating Expenses	3,067	20,763	987
<i>Change in Net Assets</i>	17,814	(9,313)	328
<i>Net Assets Beginning of Year</i>	283,861	220,293	53,644
<i>Net Assets End of Year</i>	\$ 301,675	\$ 210,980	\$ 53,972

County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
\$ 117,207	\$ 198,155	\$ 0	\$ 316,620
297	578	6,706	17,065
0	0	0	22,904
<u>117,504</u>	<u>198,733</u>	<u>6,706</u>	<u>356,589</u>
<u>123,294</u>	<u>179,546</u>	<u>0</u>	<u>327,657</u>
(5,790)	19,187	6,706	28,932
<u>55,631</u>	<u>175,076</u>	<u>202,938</u>	<u>991,443</u>
<u>\$ 49,841</u>	<u>\$ 194,263</u>	<u>\$ 209,644</u>	<u>\$ 1,020,375</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2005*

	Balance 12/31/2004	Additions	Reductions	Balance 12/31/2005
<b>Undivided General Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 3,505,198	\$ 74,569,330	\$ 75,012,926	\$ 3,061,602
Receivables:				
Taxes	65,386,126	74,312,122	65,386,126	74,312,122
Special Assessments	4,047,037	3,890,503	4,047,037	3,890,503
<i>Total Assets</i>	\$ 72,938,361	\$ 152,771,955	\$ 144,446,089	\$ 81,264,227
<b>Liabilities</b>				
Due to Primary Governments	\$ 0	\$ 12,431,670	\$ 0	\$ 12,431,670
Due to Other Governments	72,938,361	65,770,955	69,876,759	68,832,557
<i>Total Liabilities</i>	\$ 72,938,361	\$ 78,202,625	\$ 69,876,759	\$ 81,264,227
 <b>Auto License</b>				
<b>Assets</b>				
Due from Other Governments	\$ 617,145	\$ 581,492	\$ 617,145	\$ 581,492
<b>Liabilities</b>				
Due to Other Governments	\$ 617,145	\$ 581,492	\$ 617,145	\$ 581,492
 <b>Township Gas Tax</b>				
<b>Assets</b>				
Due from Other Governments	\$ 991,413	\$ 1,176,425	\$ 991,413	\$ 1,176,425
<b>Liabilities</b>				
Due to Other Governments	\$ 991,413	\$ 1,176,425	\$ 991,413	\$ 1,176,425
 <b>Undivided Local Government</b>				
<b>Assets</b>				
Due from Other Governments	\$ 1,358,155	\$ 1,358,155	\$ 1,358,155	\$ 1,358,155
<b>Liabilities</b>				
Due to Other Governments	\$ 1,358,155	\$ 1,358,155	\$ 1,358,155	\$ 1,358,155
 <b>Trailer Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 122,388	\$ 672,034	\$ 681,018	\$ 113,404
<b>Liabilities</b>				
Due to Other Governments	\$ 122,388	\$ 672,034	\$ 681,018	\$ 113,404

(Continued)



**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (Continued)*  
*For the Year Ended December 31, 2005*

	Balance 12/31/2004	Additions	Reductions	Balance 12/31/2005
<b>Law Library</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 4,494	\$ 150,113	\$ 154,483	\$ 124
Cash and Cash Equivalents in Segregated Accounts	20,859	0	1,653	19,206
Accounts Receivable	6,577	13,686	6,577	13,686
<i>Total Assets</i>	<u>\$ 31,930</u>	<u>\$ 163,799</u>	<u>\$ 162,713</u>	<u>\$ 33,016</u>
<b>Liabilities</b>				
Due to Other Governments	<u>\$ 31,930</u>	<u>\$ 163,799</u>	<u>\$ 162,713</u>	<u>\$ 33,016</u>
 <b>Unclaimed Forfeited Land</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$ 33,373</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 33,373</u>
<b>Liabilities</b>				
Undistributed Monies	<u>\$ 33,373</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 33,373</u>
 <b>Undivided Personal Property</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 427,883	\$ 16,750,343	\$ 16,713,083	\$ 465,143
Taxes Receivable	16,454,779	16,651,145	16,454,779	16,651,145
<i>Total Assets</i>	<u>\$ 16,882,662</u>	<u>\$ 33,401,488</u>	<u>\$ 33,167,862</u>	<u>\$ 17,116,288</u>
<b>Liabilities</b>				
Due to Primary Governments	\$ 16,882,662	\$ 14,415,820	\$ 16,454,779	\$ 14,843,703
Due to Other Governments	0	2,272,585	0	2,272,585
<i>Total Liabilities</i>	<u>\$ 16,882,662</u>	<u>\$ 16,688,405</u>	<u>\$ 16,454,779</u>	<u>\$ 17,116,288</u>
 <b>Library and Local Government</b>				
<b>Assets</b>				
Due from Other Governments	<u>\$ 1,979,135</u>	<u>\$ 2,085,401</u>	<u>\$ 1,979,135</u>	<u>\$ 2,085,401</u>
<b>Liabilities</b>				
Due to Other Governments	<u>\$ 1,979,135</u>	<u>\$ 2,085,401</u>	<u>\$ 1,979,135</u>	<u>\$ 2,085,401</u>
 <b>Inheritance Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$ 387,911</u>	<u>\$ 684,802</u>	<u>\$ 925,105</u>	<u>\$ 147,608</u>
<b>Liabilities</b>				
Due to Other Governments	<u>\$ 387,911</u>	<u>\$ 684,802</u>	<u>\$ 925,105</u>	<u>\$ 147,608</u>

(Continued)

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (Continued)*  
*For the Year Ended December 31, 2005*

	Balance 12/31/2004	Additions	Reductions	Balance 12/31/2005
<b>Payroll Clearing</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 200,401	\$ 21,394	\$ 37,611	\$ 184,184
<b>Liabilities</b>				
Undistributed Monies	\$ 200,401	\$ 21,394	\$ 37,611	\$ 184,184
 <b>Economic Development</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 26,691	\$ 0	\$ 26,691
Due From Other Governments	4,375	0	4,375	0
<i>Total Assets</i>	\$ 4,375	\$ 26,691	\$ 4,375	\$ 26,691
<b>Liabilities</b>				
Due to Other Governments	\$ 4,375	\$ 26,691	\$ 4,375	\$ 26,691
 <b>Prepayment</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 358,072	\$ 66,552	\$ 967	\$ 423,657
<b>Liabilities</b>				
Due to Other Governments	\$ 358,072	\$ 66,552	\$ 967	\$ 423,657
 <b>Metropolitan Park</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 40,037	\$ 74,957	\$ 96,703	\$ 18,291
<b>Liabilities</b>				
Undistributed Monies	\$ 40,037	\$ 74,957	\$ 96,703	\$ 18,291
 <b>Public Health Infrastructure</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,283,422	\$ 1,735,941	\$ 1,578,788	\$ 1,440,575
Accounts Receivable	2,479	0	2,479	0
Due From Other Governments	28,509	0	28,509	0
<i>Total Assets</i>	\$ 1,314,410	\$ 1,735,941	\$ 1,609,776	\$ 1,440,575
<b>Liabilities</b>				
Undistributed Monies	\$ 1,314,410	\$ 1,735,941	\$ 1,609,776	\$ 1,440,575

(Continued)

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (Continued)*  
*For the Year Ended December 31, 2005*

	Balance 12/31/2004	Additions	Reductions	Balance 12/31/2005
<b><i>Soil and Water Special</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 76,057	\$ 157,936	\$ 164,780	\$ 69,213
<b>Liabilities</b>				
Undistributed Monies	\$ 76,057	\$ 157,936	\$ 164,780	\$ 69,213
<b><i>Court Agency</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 879,676	\$ 23,966,067	\$ 23,770,998	\$ 1,074,745
<b>Liabilities</b>				
Undistributed Monies	\$ 879,676	\$ 23,966,067	\$ 23,770,998	\$ 1,074,745
<b><i>County Agency</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 423,829	\$ 2,767,395	\$ 2,917,689	\$ 273,535
<b>Liabilities</b>				
Undistributed Monies	\$ 423,829	\$ 2,767,395	\$ 2,917,689	\$ 273,535
<b><i>Alimony / Support</i></b>				
<b>Assets</b>				
Accounts Receivable	\$ 4,331,998	\$ 4,271,960	\$ 4,331,998	\$ 4,271,960
<b>Liabilities</b>				
Deposits Held and Due to Others	\$ 4,331,998	\$ 4,271,960	\$ 4,331,998	\$ 4,271,960
<b><i>Inmate</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 23,443	\$ 270,486	\$ 276,634	\$ 17,295
<b>Liabilities</b>				
Undistributed Monies	\$ 23,443	\$ 270,486	\$ 276,634	\$ 17,295
<b><i>Refund Occupancy</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 622,271	\$ 195,743	\$ 176,963	\$ 641,051
<b>Liabilities</b>				
Undistributed Monies	\$ 622,271	\$ 195,743	\$ 176,963	\$ 641,051

(Continued)

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (Continued)*  
*For the Year Ended December 31, 2005*

	Balance 12/31/2004	Additions	Reductions	Balance 12/31/2005
<b>Homestead and Rollback</b>				
<b>Assets</b>				
Due from Other Governments	\$ 788,221	\$ 0	\$ 788,221	\$ 0
<b>Liabilities</b>				
Due to Other Governments	\$ 788,221	\$ 0	\$ 788,221	\$ 0
<b>Metro Housing Authority Pilot</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 110,192	\$ 28,280	\$ 0	\$ 138,472
<b>Liabilities</b>				
Due to Other Governments	\$ 110,192	\$ 28,280	\$ 0	\$ 138,472
<b>Ashtabula City Permit Fees</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 4,800	\$ 58,300	\$ 55,900	\$ 7,200
<b>Liabilities</b>				
Due to Other Governments	\$ 4,800	\$ 58,300	\$ 55,900	\$ 7,200
<b>Family and Children</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 100,263	\$ 313,909	\$ 289,284	\$ 124,888
<b>Liabilities</b>				
Accounts Payable	\$ 1,732	\$ 593	\$ 1,732	\$ 593
Undistributed Monies	98,531	26,357	593	124,295
<i>Total Assets</i>	\$ 100,263	\$ 26,950	\$ 2,325	\$ 124,888
<b>Local Government Revenue Assistance</b>				
<b>Assets</b>				
Due from Other Governments	\$ 306,314	\$ 306,314	\$ 306,314	\$ 306,314
<b>Liabilities</b>				
Due to Other Governments	\$ 306,314	\$ 306,314	\$ 306,314	\$ 306,314

(Continued)

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (Continued)*  
*For the Year Ended December 31, 2005*

	Balance 12/31/2004	Additions	Reductions	Balance 12/31/2005
<b><i>Unemployment Compensation</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 304,447	\$ 283,700	\$ 20,747
<b>Liabilities</b>				
Due to Other Governments	\$ 0	\$ 304,447	\$ 283,700	\$ 20,747
 <b><i>Ohio Elections Commission</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 60	\$ 4,350	\$ 0	\$ 4,410
<b>Liabilities</b>				
Undistributed Monies	\$ 60	\$ 4,350	\$ 0	\$ 4,410
 <b><i>Recorders Housing</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 143,178	\$ 586,228	\$ 581,438	\$ 147,968
Accounts Receivable	0	2,457	0	2,457
<i>Total Assets</i>	\$ 143,178	\$ 588,685	\$ 581,438	\$ 150,425
<b>Liabilities</b>				
Undistributed Monies	\$ 143,178	\$ 588,685	\$ 581,438	\$ 150,425
 <b><i>Public Defenders Indigent</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 866	\$ 0	\$ 866
Accounts Receivable	0	325	0	325
<i>Total Assets</i>	\$ 0	\$ 1,191	\$ 0	\$ 1,191
<b>Liabilities</b>				
Undistributed Monies	\$ 0	\$ 1,191	\$ 0	\$ 1,191

(Continued)

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (Continued)*  
*For the Year Ended December 31, 2005*

**All Agency Funds**

**Assets**

Equity in Pooled Cash and Cash Equivalents	\$ 7,420,000	\$ 96,402,246	\$ 96,752,749	\$ 7,069,497
Cash and Cash Equivalents in Segregated Accounts	1,347,807	27,003,948	26,966,974	1,384,781
Receivables:				
Taxes	81,840,905	90,963,267	81,840,905	90,963,267
Accounts	4,341,054	4,288,428	4,341,054	4,288,428
Special Assessments	4,047,037	3,890,503	4,047,037	3,890,503
Due from Other Governments	<u>6,073,267</u>	<u>5,507,787</u>	<u>6,073,267</u>	<u>5,507,787</u>
<i>Total Assets</i>	<u><u>\$ 105,070,070</u></u>	<u><u>\$ 228,056,179</u></u>	<u><u>\$ 220,021,986</u></u>	<u><u>\$ 113,104,263</u></u>

**Liabilities**

Accounts Payable	\$ 1,732	\$ 593	\$ 1,732	\$ 593
Due to Other Governments	96,881,074	102,403,752	94,485,699	104,799,127
Undistributed Monies	3,855,266	29,810,502	29,633,185	4,032,583
Deposits Held and Due to Others	<u>4,331,998</u>	<u>4,271,960</u>	<u>4,331,998</u>	<u>4,271,960</u>
<i>Total Liabilities</i>	<u><u>\$ 105,070,070</u></u>	<u><u>\$ 136,486,807</u></u>	<u><u>\$ 128,452,614</u></u>	<u><u>\$ 113,104,263</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, 2005*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$ 4,000	\$ 4,000	\$ 9,794	\$ 5,794
Other	<u>8,000</u>	<u>8,000</u>	<u>11,536</u>	<u>3,536</u>
<i>Total Revenues</i>	<u>12,000</u>	<u>12,000</u>	<u>21,330</u>	<u>9,330</u>
<b>Expenses</b>				
Current:				
Human Services				
Contractual Services	0	5,000	0	5,000
Capital Outlay	0	5,000	0	5,000
Other	<u>8,168</u>	<u>27,919</u>	<u>3,664</u>	<u>24,255</u>
<i>Total Expenses</i>	<u>8,168</u>	<u>37,919</u>	<u>3,664</u>	<u>34,255</u>
<i>Net Change in Fund Balance</i>	3,832	(25,919)	17,666	43,585
<i>Fund Balance Beginning of Year</i>	312,517	312,517	312,517	0
Prior Year Encumbrances Appropriated	<u>1,485</u>	<u>1,485</u>	<u>1,485</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 317,834</u>	<u>\$ 288,083</u>	<u>\$ 331,668</u>	<u>\$ 43,585</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, 2005*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 2,000	\$ 2,000	\$ 0	\$ (2,000)
Other	<u>17,000</u>	<u>17,000</u>	<u>11,368</u>	<u>(5,632)</u>
<i>Total Revenues</i>	<u>19,000</u>	<u>19,000</u>	<u>11,368</u>	<u>(7,632)</u>
<b>Expenses</b>				
Current:				
Human Services				
Contractual Services	<u>37,358</u>	<u>37,358</u>	<u>8,992</u>	<u>28,366</u>
<i>Net Change in Fund Balance</i>	(18,358)	(18,358)	2,376	20,734
<i>Fund Balance Beginning of Year</i>	60,426	60,426	60,426	0
Prior Year Encumbrances Appropriated	<u>7,446</u>	<u>7,446</u>	<u>7,446</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 49,514</u>	<u>\$ 49,514</u>	<u>\$ 70,248</u>	<u>\$ 20,734</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, 2005*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$ 2,000	\$ 2,000	\$ 7,037	\$ 5,037
<b>Expenses</b>				
Current:				
Human Services				
Other	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>
<i>Net Change in Fund Balance</i>	2,000	(18,000)	7,037	25,037
<i>Fund Balance Beginning of Year</i>	<u>202,938</u>	<u>202,938</u>	<u>202,938</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 204,938</u>	<u>\$ 184,938</u>	<u>\$ 209,975</u>	<u>\$ 25,037</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
2005	\$8,399,711	\$3,189,437	\$8,469,894	\$6,212,491	\$19,051,529	\$32,781,834	\$363,224	\$0	\$2,341,114	\$316,311	\$0	\$1,545,021	\$82,670,566
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	1,906,569	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

(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	Contributions and Donations	Other	Total
2005	\$16,687,808	\$8,682,584	\$12,074,831	\$44,195	\$520,781	\$49,337,300	\$221,141	\$1,607,240	\$18,697	\$387,237	\$89,581,814
2004	15,329,060	8,459,659	10,196,628	51,690	679,014	50,818,009	451,587	754,680	0	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	0	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	0	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	0	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	0	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	0	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	0	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	0	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	0	927,033	62,355,636

(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
2005	\$14,237,550	\$13,591,491	95.46	\$716,123	\$14,307,614	100.49	\$401,761	2.8
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

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

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

Source: Ashtabula County Auditor

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

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Collection Year	Current Tax Levy	Current Tax Collections	Delinquent Taxes Collected	Total Tax Collected	Outstanding Delinquent Taxes
2005	\$16,275,419	\$16,030,449	\$141,822	\$16,172,271	\$1,856,413
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

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	
2005	\$1,577,750,870.00	\$4,507,859,629	\$105,325,760.00	\$300,930,743	\$207,608,020.00	\$865,033,417	\$1,890,684,650.00	\$5,673,823,789	33%
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

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>	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
General Fund	\$1.97	\$1.97	\$1.97	\$1.97	\$1.97	\$1.97	\$1.97	\$2.34	\$2.34	\$2.34
Debt Service Fund	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.17	0.17	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	5.16	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	1.00	----	----	----	----
Library	----	----	----	----	----	----	----	----	----	----
<b>Total County Rate</b>	11.03	11.03	11.03	9.70	9.70	9.70	8.70	8.70	8.70	8.84
<b>Townships</b>										
Andover	8.98	10.58	10.58	11.33	11.33	11.33	11.33	11.33	11.33	7.33
Ashtabula	15.26	15.26	15.50	15.50	15.18	14.18	14.18	14.18	14.18	14.18
Austinburg	8.98	8.98	8.98	8.98	8.98	9.73	10.86	10.86	10.86	10.86
Cherry Valley	6.33	6.33	6.33	6.33	6.58	6.58	6.58	6.58	6.58	4.58
Colebrook	8.23	7.23	7.23	7.23	6.73	7.23	7.23	7.23	7.23	7.23
Denmark	7.39	7.39	7.39	7.39	7.39	7.39	5.89	5.89	5.89	5.89
Dorset	12.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
Geneva	8.39	8.69	8.69	8.69	9.75	9.75	9.75	9.75	9.75	9.75
Harpersfield	7.90	8.10	8.10	8.10	8.25	8.25	8.25	8.25	8.28	8.28
Hartsgrove	9.38	9.38	9.38	9.38	9.38	9.38	9.38	9.38	9.38	7.88
Jefferson	7.98	7.98	7.98	7.98	8.98	7.98	7.98	8.98	8.98	8.98
Kingsville	12.68	12.68	12.68	12.68	12.68	11.68	11.68	11.68	11.68	11.68
Lenox	8.98	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	14.18	12.68	12.68	12.68	12.18
Morgan	12.48	12.48	12.48	12.48	12.48	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	5.98	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.23
Pierpont	11.68	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	11.28	9.78	8.28	8.28
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	7.98	8.98	7.98	7.98	8.98	8.98	8.98
Saybrook	13.41	13.41	13.41	13.41	14.03	15.03	14.28	14.28	14.28	14.28
Sheffield	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	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	13.58	11.58
Williamsfield	12.94	12.94	12.94	12.94	12.94	12.94	12.94	12.94	12.94	10.94
Windsor	15.48	15.48	15.98	15.98	15.98	15.98	16.48	16.48	16.48	13.98



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

<i>School Districts</i>	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Ashtabula A.S.D.	\$52.00	\$52.00	\$51.55	\$51.55	\$49.30	\$49.30	\$44.30	\$38.30	\$38.30	\$38.30
Buckeye L.S.D.	45.31	43.61	43.61	43.61	43.61	43.61	38.81	47.71	47.71	47.71
Conneaut C.S.D.	45.83	45.83	45.83	45.83	45.83	45.83	42.84	42.84	43.74	43.74
Geneva A.S.D.	52.93	52.93	52.93	52.93	46.98	46.98	46.98	46.98	46.98	46.98
Grand Valley L.S.D.	50.01	50.06	50.11	50.71	50.71	43.14	43.29	43.29	43.29	43.38
Jefferson A.L.S.D.	54.73	47.97	47.97	47.97	47.97	44.97	43.97	43.97	43.97	43.97
Pymatuning Valley L.S.D.	38.92	33.23	39.03	40.63	40.63	35.73	35.08	36.03	36.03	36.03
Ledgemont L.S.D.	50.20	50.20	50.20	50.70	59.08	59.50	59.50	64.05	64.05	54.20
<b><i>Joint Vocational School</i></b>										
Vocational Education	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11
<b><i>Cities</i></b>										
Ashtabula	11.11	11.11	12.11	12.61	12.61	12.31	12.31	12.31	12.31	12.31
Conneaut	8.53	8.67	8.67	9.97	11.11	12.11	13.27	14.77	15.07	15.98
Geneva	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
<b><i>Villages</i></b>										
Andover	11.35	10.81	12.81	12.81	12.81	12.81	12.81	10.81	12.81	10.81
Geneva on the Lake	17.35	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80
Jefferson	8.53	10.28	10.28	10.28	10.28	10.28	10.28	11.28	11.28	11.28
North Kingsville	6.18	6.18	6.18	6.18	6.18	6.18	5.18	5.18	5.18	4.18
Rock Creek	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88
Orwell	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06
<b><i>Ambulance Districts</i></b>										
Jefferson Ambulance District	4.50	4.80	4.80	4.80	4.80	4.80	5.50	5.50	2.00	2.00
Northwest Ambulance District	4.03	4.03	4.03	4.03	3.30	2.77	2.77	2.77	2.77	2.77
South Central Ambulance District	2.67	2.67	3.19	3.19	3.19	3.19	3.19	3.19	3.69	3.69
<b><i>Miscellaneous</i></b>										
Orwell Joint Recreational District	1.00	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	2.00	----	----
<b><i>Parks</i></b>										
Ashtabula Township	1.18	1.18	1.18	1.18	----	----	----	----	----	----
Conneaut Township	1.64	1.64	1.64	1.14	----	----	----	----	----	----
Geneva Township	0.42	0.42	0.42	0.42	----	----	----	----	----	----
Saybrook Township	0.62	0.62	0.62	0.62	----	----	----	----	----	----
<b><i>Cemeteries</i></b>										
Geneva Union	0.64	0.64	0.64	0.64	----	----	----	----	----	----
Jefferson Oakdale Union	0.75	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)
2005 (2)	\$38,694	\$27,319	71	\$11,375
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

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

(2) In 2005, amounts are delinquencies only

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>
2005	103,120	\$1,737,886,250	\$7,265,603	\$548,865	6,716,738	0.00	65.14
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

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

Source: Ashtabula County Auditor

**Ashtabula County, Ohio**  
*Computation of Legal Debt Margin*  
*December 31, 2005*

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 2005	\$ 1,737,886,250	\$ 1,737,886,250
Debt Limitation	49,439,656	17,378,863
Total Outstanding Debt:		
General Obligation Bonds	7,265,603	7,265,603
Revenue Bond	19,759,352	19,759,352
OWDA Loans	17,627,069	17,627,069
OPWC Loans	976,007	976,007
503 Corporation Loan	529,851	529,851
Notes	3,000,000	3,000,000
Total	49,157,882	49,157,882
Exemptions:		
Revenue Bond	19,759,352	19,759,352
OWDA Loans	17,627,069	17,627,069
OPWC Loans	976,007	976,007
Notes	3,000,000	3,000,000
Debt Service Fund Balance	548,865	548,865
Total	41,911,293	41,911,293
Net Debt	7,246,589	7,246,589
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$ 42,193,067	\$ 10,132,274

(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	43,439,656
	\$ 49,439,656

(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, 2005*

Political Subdivision	Debt Outstanding	Percentage Applicable To County (2)	Amount Applicable To County
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
2005	\$993,703	\$371,354	1,365,057	\$82,670,566	1.65
2004	940,278	412,650	1,352,928	89,022,693	1.52
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

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	
2005	\$7,794,452	\$6,945,011	\$ 849,441	\$57,200	\$121,810	\$179,010	4.75
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

Source: Ashtabula County Auditor

**Ashtabula County, Ohio**

*Demographic Statistics*

*December 31, 2005*

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>
2005	103,221	18,231	7.2%
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

Sources:

- (1) U.S. Census Bureau 2000 Census
- (2) U.S. Census Bureau 2005 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	
2005	\$1,283,948,420	\$285,441,560	\$1,569,389,980	\$22,522,950	\$4,029,630	\$26,552,580	\$228,450,000
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

Sources: Ashtabula County Auditor  
Federal Reserve Bank of Cleveland, Ohio

**Ashtabula County, Ohio**  
*Principal Property Taxpayers*  
*December 31, 2005*

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	\$4,830,250	\$41,844,970	\$46,675,220	2.70%
International Paper	Manufacturing Paper Products	0	12,740,200	12,740,200	0.74
Ashtabula Mall	Shopping Mall	11,942,490	0	11,942,490	0.69
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
Kennametal Inc.	Metal Cutting & Carbide Products	716,400	5,523,670	6,240,070	0.36
Molded Fiber Glass	Fiberglass & Polyester Products	1,676,140	4,581,060	6,257,200	0.36
Kraftmaid Cabinetry	Cabinetry Finishing Plant	419,390	5,686,810	6,106,200	0.35
Park Ohio Holdings	Mfg of Aluminum Products	0	5,156,750	5,156,750	0.30
First Energy Corp	Utility	0	3,950,530	3,950,530	0.23
Totals		\$19,584,670	\$96,265,370	\$115,850,040	6.13%

Source: Ashtabula County Auditor

\* Millenium Inorganic Chemicals / formerly SCM Chemicals

\*\* General Aluminum

## Ashtabula County, Ohio

### Miscellaneous Statistics

December 31, 2005

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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	
8 Radio Stations - WFUN-AM, WWOW-AM, WGOJ-AM, WREO-FM, WKKY-FM, WZOO-FM, WFXJ-FM, WYBL-FM	
2 Television Station - Adelphia, Kent State - Ashtabula Campus	
2 Daily Newspapers - Star Beacon - Daily	(Circulation: 18,238)
Star Beacon - Sunday	(Circulation: 19,100)
News Herald - Daily	(Circulation: 47,000)
News Herald - Sunday	(Circulation: 50,000)
Voter Statistics, Election of November, 2004 (3)	
Number of Registered Voters	60,191
Number of Voters, Last General Election	27,598
Percentage of Registered Voters voting	46%

#### 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  
Betty Montgomery**

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

**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  
OCTOBER 17, 2006**