



Mary Taylor, CPA  
Auditor of State



**ASHTABULA COUNTY  
FINANCIAL CONDITION**

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**ASHTABULA COUNTY**  
**FEDERAL AWARDS EXPENDITURES SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

<b>Federal Grantor / Pass Through Grantor / Program Title</b>	<b>Project / Grant Number</b>	<b>CFDA Number</b>	<b>Receipts</b>	<b>Non-Cash Receipts</b>	<b>Disbursements</b>	<b>Non-Cash Disbursements</b>
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>						
<i>Passed Through Ohio Department of Jobs &amp; Family Services and the Ohio Department of Developmental Disabilities</i>						
Medical Assistance Programs						
ARRA Targeted Case Management (TCM) - Title XIX		93.778	\$ 14,499		\$ 14,499	
ARRA Individual Option Adult Day-Hab			49,278		49,278	
ARRA Level One Adult Day-Hab			2,633		2,633	
Subtotal Medical Assistance Program			<b>66,410</b>		<b>66,410</b>	
Social Services Block Grant - Title XX	MR-04 (08-09)	93.667	63,746		63,746	
	MR-04 (09-10)		18,843		18,843	
Subtotal Social Services Block Grant - Title XX			<b>82,589</b>		<b>82,589</b>	
<b>Subtotal - Ohio Department of Developmental Disabilities:</b>			<b>148,999</b>		<b>148,999</b>	
<i>Passed Through Ohio Department of Jobs &amp; Family Services and the Ohio Department of Mental Health:</i>						
Medical Assistance Program						
Title XIX	FY 09	93.778	2,854,775		2,656,741	
	FY 10		2,454,921		2,457,937	
ARRA - Title XIX	FY 09		618,368		674,083	
	FY 10		281,520		281,520	
Subtotal - Title XIX			<b>6,209,584</b>		<b>6,070,281</b>	
State Children's Insurance Program	FY 09	93.767	257,650		235,851	
	FY 10		236,258		164,642	
Subtotal - State Children's Insurance Program			<b>493,908</b>		<b>400,493</b>	
Social Services Block Grant - Title XX	FY 09	93.667	61,296		38,303	
	FY 10		27,020		45,360	
Subtotal Social Services Block Grant - Title XX			<b>88,316</b>		<b>83,663</b>	
Community Mental Health Block Grant	FY 09	93.958	32,110		33,134	
	FY 10		31,844		48,558	
Subtotal Community Mental Health Grant			<b>63,954</b>		<b>81,692</b>	
Promoting Safe and Stable Families - Fast	FY 09	93.556	12,783		12,343	
<b>Subtotal - Ohio Department of Mental Health:</b>			<b>6,868,545</b>		<b>6,648,472</b>	
<i>Passed Through Ohio Department of Jobs &amp; Family Services and the Ohio Department of Alcohol &amp; Drug Addiction Services</i>						
Medical Assistance Program						
Title XIX	FY 09	93.778	445,978		473,206	
	FY 10		463,875		417,599	
ARRA - Title XIX	FY 09		73,116		58,889	
	FY 10		76,213		78,194	
Subtotal - Title XIX			<b>1,059,182</b>		<b>1,027,888</b>	
State Children's Insurance Program	FY 09	93.767	56,552		54,136	
	FY 10		41,984		37,270	
Subtotal - State Children's Insurance Program			<b>98,536</b>		<b>91,406</b>	
Prevention and Treatment of Substance Abuse:		93.959				
ADA Women's set aside	04-1012-Women-8-9028		164,189		164,456	
ADA Women's set aside	04-1012-Women-9-9028		150,580		160,040	
Federal per capita	FY 09		159,924		153,319	
Federal per capita	FY 10		120,637		144,347	
Subtotal - Prevention and Treatment of Substance Abuse			<b>595,330</b>		<b>622,162</b>	
<b>Subtotal - Ohio Department of Alcohol and Drug Addiction</b>			<b>\$ 1,753,048</b>		<b>\$ 1,741,456</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, 2009**

Federal Grantor / Pass Through Grantor / Program Title	Project / Grant Number	CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>						
<i>Passed Through Ohio Department of Jobs &amp; Family Services</i>						
Child Welfare Services	G-1011-11-5008	93.645	\$ 99,254		\$ 99,254	
Temporary Assistance for Needy Families	G-1011-11-5008	93.558	153,500		153,000	
	JFS FTF 08		849,662		553,982	
	JFS FTF 09		4,329,786		3,777,455	
	JFS FTF 10		841,628		642,118	
<b>Subtotal - Temporary Assistance for Needy Families</b>			<b>6,174,576</b>		<b>5,126,555</b>	
Title IV E Foster Care	G-1011-11-5008	93.658	1,998,483		1,998,483	
ARRA Title IV E Foster Care			181,834		181,834	
<b>Subtotal Foster Care - Title IV-E</b>			<b>2,180,317</b>		<b>2,180,317</b>	
Child Abuse Prevention	G-1011-11-5008	93.669	2,000		2,000	
Promoting Safe and Stable Families	G-1011-11-5008	93.556	47,327		47,327	
Chafee Foster Care Independence Program	G-1011-11-5008	93.674	7,932		7,932	
<i>Child Care Cluster</i>						
Child Care and Development Block Grant	FCD 08	93.575	2,183		-	
	FCD 09		332,885		442,391	
	FCD 10		-		80	
Child Care Mandatory and Matching Funds	FCM 08	93.596	52,700		-	
	FCM 09		752,292		127,253	
	FCM 10		60,000		1,214,545	
ARRA Child Care and Development Block Grant	FY09S	93.713	330,000		330,000	
<b>Subtotal - Child Care Cluster</b>			<b>1,530,060</b>		<b>2,114,269</b>	
Child Support Enforcement	FCS 09	93.563	1,319,528		432,071	
	FCS 10		-		348,206	
ARRA Child Support Enforcement	FCS 09S		-		253,529	
<b>Subtotal - Child Support Enforcement</b>			<b>1,319,528</b>		<b>1,033,806</b>	
Medicaid - Title XIX	FMT 08	93.778	183,875		-	
	FMT 09		464,594		979,562	
	FMT 10		387,500		391,158	
<b>Subtotal - Medicaid - Title XIX</b>			<b>1,035,969</b>		<b>1,370,720</b>	
<i>Supplemental Food Assistance Program Cluster</i>						
Administrative Matching Grants	FFS 08	10.551	6,462		6,878	
Supplemental Food Assistance Program	FFB 08	10.561	68,196		-	
	FFB 09		255,777		484,539	
	FFB 10		150,000		209,290	
	FFS 09		23,754		(15,198)	
	FFS 10		-		6,605	
ARRA - Supplemental Food Assistance Program	FFS 09S	10.561	19,269		62,958	
<b>Subtotal - Supplemental Food Assistance Cluster</b>			<b>523,458</b>		<b>755,072</b>	
Social Services Block Grant - Title XX	FSS 08	93.667	48,422		-	
	FSS 09		324,038		497,464	
	FSS 10		125,000		18,433	
<b>Subtotal - Social Services Block Grant - Title XX</b>			<b>497,460</b>		<b>515,897</b>	
<b>Subtotal - Ohio Department of Jobs and Family Services</b>			<b>13,417,881</b>		<b>13,253,149</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 07	93.044	31,477		31,477	
<b>Total U.S. Department of Health &amp; Human Services</b>			<b>22,219,950</b>		<b>21,823,553</b>	
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>						
<i>Direct Funding:</i>						
Shelter Care Plus (SPC) Program	OH16C30-7014 FY 09	14.238	11,221		95,142	
	OH16C30-7014 FY 10		106,609		106,607	
			<b>117,830</b>		<b>201,749</b>	
<i>Passed Through Ohio Department of Development - Office of Local Governmental Services:</i>						
Community Development Block Grant - Small Cities	B-F-07-004-1	14.228	146,750		166,741	
	B-F-08-004-1		385,400		303,982	
CDBG - Community Housing Improvement:	B-C-07-004-1		1,000		25,199	
<b>Subtotal - CDBG Small Cities</b>			<b>533,150</b>		<b>495,922</b>	
Community Development Neighborhood Stabilization Program	B-Z-08-004-1	14.228	214,900		46,900	
Community Housing Improvement Program	B-C-07-004-2	14.239	105,000		160,313	
			<b>105,000</b>		<b>160,313</b>	
<b>Total U.S. Department of Housing &amp; Urban Development</b>			<b>\$ 970,880</b>		<b>\$ 904,884</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, 2009**

Federal Grantor / Pass Through Grantor / Program Title	Project / Grant Number	CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>						
<i>Passed Through the Ohio Department of Education:</i>						
<i>Nutrition Cluster:</i>						
School Breakfast Program	n/a	10.553	\$ 38,684		\$ 38,684	
National School Lunch Program	n/a	10.555	130,673	7,895	130,673	7,895
<b>Subtotal - Nutrition Cluster</b>			<b>169,357</b>	<b>7,895</b>	<b>169,357</b>	<b>7,895</b>
<b>Total U.S. Department of Agriculture</b>			<b>169,357</b>	<b>7,895</b>	<b>169,357</b>	<b>7,895</b>
<b><u>U.S. DEPARTMENT OF LABOR:</u></b>						
<i>Passed Through Workforce Investment Act -- Area 19 Geauga, Ashtabula, Portage Partnership Inc (GAPP Inc):</i>						
<b><u>Workforce Investment Act Cluster:</u></b>						
Workforce Investment Act -- Adult Programs	FY 2009	17.258	343,491		343,491	
ARRA Workforce Investment Act -- Adult Programs	FY2009		105,781		105,781	
<b>Subtotal - Adult Programs</b>			<b>449,272</b>		<b>449,272</b>	
Workforce Investment Act -- Youth Activities	PY 2007	17.259	126,323		126,323	
	PY 2008		204,687		204,687	
	PY 2009		83,321		83,321	
ARRA Workforce Investment Act -- Youth Activities	FY 2009		411,349		411,349	
<b>Subtotal - Youth Activities</b>			<b>825,680</b>		<b>825,680</b>	
Workforce Investment Act -- Dislocated Workers	PY 2009	17.260	72,047		73,713	
	FY 2009		378,606		378,606	
ARRA Workforce Investment Act -- Dislocated Workers	FY 2009		332,093		332,093	
<b>Subtotal - Dislocated Workers</b>			<b>782,746</b>		<b>784,412</b>	
<b>Total -- WIA Cluster</b>			<b>2,057,698</b>		<b>2,059,364</b>	
<b>Total U.S. Department of Labor</b>			<b>2,057,698</b>		<b>2,059,364</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	636,345		636,345	
ARRA Capitalized Maintenance	TS0004 0010		84,472		84,472	
			720,817		720,817	
<b><u>Highway Planning and Construction Cluster:</u></b>						
<i>Passed Through the Ohio Department of Transportation</i>						
Section 205 - Callender Road Bridge	PID 79516	20.205	10,851		10,851	
Transportation Capital Grant - LTVs	PID 85639		169,970		169,970	
			<b>180,821</b>		<b>180,821</b>	
<i>Passed through the Governor's Highway Safety Office:</i>						
High Visibility Overtime Enforcement Program (HVOE)	2009-4-0-0-00216-00	20.600	3,585		728	
		20.601	3,585		728	
	2010-4-0-0-00298-00	20.600	-		4,472	
		20.601	-		4,472	
<b>Subtotal - Overtime Enforcement Program</b>			<b>7,170</b>		<b>10,400</b>	
<i>Passed Through the University Hospital Health System Brown/Geneva Hospitals</i>						
OVI Enforcement Grant(OVIFT)	2008-4-00-00-00517-01	20.601	38,065		38,065	
		20.608	30,434		30,434	
<b>Subtotal - OVI Task Force</b>			<b>68,499</b>		<b>68,499</b>	
<b>Total U. S. Department of Transportation</b>			<b>977,307</b>		<b>980,537</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, 2009**

<u>Federal Grantor / Pass Through Grantor / Program Title</u>	<u>Project / Grant Number</u>	<u>CFDA Number</u>	<u>Receipts</u>	<u>Non-Cash Receipts</u>	<u>Disbursements</u>	<u>Non-Cash Disbursements</u>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>						
<i>Passed Through the Ohio Department of Public Safety's Emergency Management Agency:</i>						
<i>Homeland Security Cluster</i>						
Homeland Security Program (SHSP)	2007-GE-T7-0030	97.067	\$ 38,926		\$ 66,924	
	2008-GE-T8-0025	97.073	84,727		84,727	
Sub Total Homeland Security Program			<u>123,653</u>		<u>151,651</u>	
Emergency Management Performance Grant	2008-EM-E8-0002	97.042	17,886		17,886	
	2009-EP-E9-0061		67,496		67,496	
Sub Total EMA Performance Grant			<u>85,382</u>		<u>85,382</u>	
Law Enforcement Terrorism Prevention Program	2007-GE-T7-0030	97.067	33,267		33,750	
	2007-GE-T6-0051	97.074	1,321		-	
			<u>34,588</u>		<u>33,750</u>	
<b>Total U.S. Department of Homeland Security</b>			<u><u>243,623</u></u>		<u><u>270,783</u></u>	
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>						
<i>Passed through the Ohio Department of Health</i>						
Help Me Grow (Part C)	n/a	84.181A	119,097		119,097	
<i>Passed through the Ohio Department of Education</i>						
<b><u>Special Education Cluster:</u></b>						
Special Education Grants to States	0692296B-SF-09P	84.027	40,478		40,478	
Part-B IDEA	0692296B-SF-10P		24,140		24,140	
ARRA Early Childhood Spec. Ed IDEA		84.392	-		509	
<b>Subtotal - IDEA B</b>			<u>64,618</u>		<u>65,127</u>	
Special Education - Early Childhood Grant						
IDEA	069229-PG-S1-09P	84.173	10,474		10,474	
	069229-PG-S1-10P		7,424		7,424	
<b>Subtotal - Special Education, Early Childhood Grant</b>			<u>17,898</u>		<u>17,898</u>	
Special Education Grants to States						
Title V Innovative Programs	069229-C2-S1-08	84.298	367		391	
	069229-C2-S1-09		125		125	
<b>Subtotal - ESEA Title V</b>			<u>492</u>		<u>516</u>	
<b>Total U.S. Department of Education</b>			<u><u>202,105</u></u>		<u><u>202,638</u></u>	
<b><u>U.S. DEPARTMENT OF JUSTICE:</u></b>						
<i>Passed Through the Ohio Attorney General's Crime Victims Assistance Office:</i>						
Crime Victims Assistance Program (VOCA)	2009-VAGENE-015	16.575	39,593		39,593	
	2010-VAGENE-015		9,150		9,150	
<b>Subtotal - Crime Victims Assistance Program</b>			<u>48,743</u>		<u>48,743</u>	
<i>Passed Through the Office of Criminal Justice Services:</i>						
Violence Against Women Formula Grant	09-WF-VA5-8224	16.588	42,187		39,591	
Public Safety Partnership and Community Policing	2007-CKWX0271	16.710	48,362		39,999	
<b>Total U.S. Department of Justice</b>			<u>139,292</u>		<u>128,333</u>	
<b>Totals</b>			<u><u>\$ 26,980,212</u></u>	<u><u>\$ 7,895</u></u>	<u><u>\$ 26,539,449</u></u>	<u><u>\$ 7,895</u></u>

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



**ASHTABULA COUNTY  
FINANCIAL CONDITION**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2009**

**NOTE A - BASIS OF ACCOUNTING**

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

**NOTE B – SUBRECIPIENTS**

The County passes-through certain Federal assistance received from the U.S. Department of Health and Human Services through the Ohio Department of Alcohol and Drug Addiction Services and the Ohio Department of Mental Health; the U.S. Department of Housing and Urban Development through the Ohio Department of Development; and the U.S. Department of Justice through the Ohio Office of Criminal Justice Services to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

**NOTE C - FOOD DISTRIBUTION**

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the entitlement value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2009 the County had no significant food commodities in inventory.

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

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

These loans are collateralized by mortgages on real estate and equipment liens through the 503 Corporation (a 501c3). At December 31, 2009, the gross amounts of loans outstanding under this program were \$3,535,521.

**ASHTABULA COUNTY  
FINANCIAL CONDITION**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2009**

**NOTE E - HOME REVOLVING LOAN PROGRAM**

For the HOME loan program, the initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans have a 0% interest rate and are made to persons of low-moderate income households, most loans are 80% forgiven over a five to ten years period, and will be repaid upon transfer of the real estate to a new owner. Loans repaid, are used to make additional loans or for other eligible HOME expense. Such subsequent loans are subject to certain compliance requirements imposed by HUD and would not be included in this Schedule. The program has outstanding loans of \$125,685 as of December 31, 2009.

**NOTE F - MATCHING REQUIREMENTS**

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

**NOTE G – WORKFORCE INVESTMENT ACT**

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

**NOTE H – HOMELAND SECURITY GRANT CLUSTER**

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

CFDA#	Program	Amount
97.042	Emergency Management Performance Grants	\$ 85,382
97.073	State Homeland Security Program	151,651
<u>97.074</u>	Law Enforcement Terrorism Prevention Program	<u>33,750</u>
<b>97.067</b>	<b>Total - Homeland Security Grant Program</b>	<b><u>\$270,783</u></b>

**NOTE I -- TRANSFER BETWEEN PROGRAM**

According to Federal regulations, States (not Tribes) may transfer a limited amount of Federal Temporary Assistance for Needy Families (TANF) funds into the Child Care and Development Block Grant (CCDBG) CFDA 93.575. The County was affected by this change in 2009, which resulted in \$67,000 being transferred from the TANF program to CCDBG



# Mary Taylor, CPA

Auditor of State

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

Board of Commissioners  
Ashtabula County  
25 West Jefferson Street  
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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 21, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Ashtabula County Airport, a discretely presented component unit, as described in our opinion on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. Also, other auditors audited the financial statements of the Ash/Craft Industries Inc., a discretely presented component unit, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to Ash/Craft Industries Inc.

### Internal Control Over Financial Reporting

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

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

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

### **Compliance and Other Matters**

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

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated September 21, 2010.

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

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

September 21, 2010



# Mary Taylor, CPA

## Auditor of State

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

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

To the Board of Commissioners:

#### Compliance

We have audited the compliance of Ashtabula County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2009. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the Ashtabula County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2009.

#### Internal Control Over Compliance

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

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

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

We noted matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated September 21, 2010.

#### **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, 2009, and have issued our report thereon dated September 21, 2010, which indicated that we did not audit the financial statements of Ash Craft Industries Inc., and the Ashtabula County Airport Authority, and our opinion, as it relates to the amounts included for Ash Craft Industries Inc., and the Ashtabula County Airport Authority, are based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of federal awards expenditures provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



**Mary Taylor, CPA**  
Auditor of State

September 21, 2010

**ASHTABULA COUNTY  
FINANCIAL CONDITION**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
December 31, 2009**

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

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA #
	Temporary Assistance to Needy Families	93.558
	Medicaid	93.778
	Workforce Investment Act Cluster	17.258; 17.259; 17.260
	Title IV-E	93.658
	Child Care Block Grant Cluster	93.575; 93.596; 93.713
	Child Support Enforcement	93.563
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 796,420 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

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

None

**3. FINDINGS FOR FEDERAL AWARDS**

None

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**ASHTABULA COUNTY  
FINANCIAL CONDITION**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)  
DECEMBER 31, 2009**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Fully Corrected?</b>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i><b>Explain</b></i>
2008-001	The Ashtabula County Coroner overpayment of his authorized salary by \$897.00.	YES	
2008-002	The County failed to meet the Indenture's requirements that the Bond Fund be funded with an amount equal to the scheduled interest and principal payments for the succeeding 12 months by January 31, of each year.	YES	

**ASHTABULA COUNTY, OHIO**

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2009**



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

Prepared by The Ashtabula County Auditor's Office



**Ashtabula County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2009*

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# COUNTY OF ASHTABULA

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

25 West Jefferson Street, Jefferson, Ohio 44047  
(440) 576-3783  
FAX: (440) 576-3797

---

September 21, 2010

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

As Ashtabula County Auditor, I am pleased to present Ashtabula County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2009. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and results of operations of the County.

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

Mary Taylor, CPA, Auditor of State, has issued an unqualified ("clean") opinion on Ashtabula County's financial statements for the year ended December 31, 2009. The independent auditor's report is located at the front of the financial section of this report.

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

### **The Reporting Entity**

For financial reporting purposes, the County includes all funds, agencies, boards and commissions making up Ashtabula County (the Primary Government) and its Component Units in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity". The County's primary government comprises all entities not legally separate from the County and includes the financial activities of the Children Services Board, the Ashtabula County Board of Mental Retardation and Developmental Disabilities, the Ashtabula County Board of Mental Health and Recovery Services, the Human Services Department, and the Emergency Management Agency.

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

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

The County Risk Sharing Authority, Inc., (CORSA) and the County Employee Benefits Consortium of Ohio, Inc.(CEBCO) are shared risk pools and the Ashtabula County Port Authority and the Ashtabula County District Library are related organizations whose relationships to the County are described in Notes 9 and 19 to the basic financial statements. The County also participates in the Northeast Ohio Community Alternative Program Facility and the Children's Cluster Committee described in Note 20 to the Basic Financial Statements. A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

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

Ashtabula County was organized in 1811. The County is comprised of seven hundred four square miles, which make it geographically the largest county in Ohio. The County encompasses twenty-seven townships, eight school districts and nine municipalities, of which Ashtabula City is the largest.

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

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

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

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

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

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

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

Ashtabula County features beautiful sandy beaches and is the home of Geneva-on-the-Lake, Ohio’s first lakefront resort town. The county is also known for its 17 historic covered bridges, most of which were built in the second half of the 19<sup>th</sup> Century, and a new covered bridge opened last year in Plymouth Township that is the largest covered bridge in the nation.

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

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

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

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

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

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

In addition to the Board of Commissioners, the offices of the County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to the financial affairs of the County.

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

obligation may be made without the Auditor's certification that funds are available for payment. The Auditor is responsible for the County payroll and has other statutory accounting responsibilities. In addition to assessing real property taxes, the Auditor is responsible for the distribution of tax receipts through a "Settlement" process to all cities, villages, townships, and other governmental subdivisions within the County. The Auditor is also in charge of the County's bond retirement fund. The Auditor is, by State law, secretary of the County Board of Revision and the County Budget Commission and the administrator and supervisor of the County Data Processing Board.

The County Treasurer is the custodian of County funds, whose responsibilities include collecting all tax monies and applying payments to the appropriate tax accounts. The Treasurer is also responsible for investing all idle County funds as prescribed by Ohio law. The Treasurer is the distributing agent for expenditures authorized by the Boards upon the Auditor's warrant. The County Treasurer must make daily reports showing receipts, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The County Treasurer is a member of the County Board of Revision. In addition, the County Treasurer, the County Auditor and the Prosecuting Attorney form the County Budget Commission which plays an important part in the financial administration of County Government as well as in all local governments throughout the County.

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

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

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

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

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

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

The Common Pleas Court General Division's jurisdiction covers three categories of cases: criminal, civil,

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

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

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

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

### **Local Economy**

Some of Ashtabula County's largest employers include Ashtabula Area City School Board of Education, Ashtabula County Government, Ashtabula County Medical Center, KraftMaid Cabinetry, University Hospitals Health System, Molded Fiber Glass Company, Millenium Inorganic Chemicals a Cristal Global company, Kennametal, Inc., General Aluminum, and Premix.

According to the U.S Census Bureau, Ashtabula County's population is estimated to be 100,767, which represents a 2.0 percent decrease from the 2000 Census of 102,728. Per the Ohio Department of Development the labor force was 49,100 in 2009 with an average unemployment rate of 13.3.0 percent. The unemployment rate for 2008 was 8.0 percent.

Tourism has become a larger part of the economy since 2007. Tourism is emerging as one of Ashtabula County's best prospects for sustained economic recovery in the current recession. The poor economy has forced people to look at places closer to home or less expensive vacations. Local wineries, lodging facilities and tourism destinations such as Geneva-on-the-Lake have seen an increase in business over 2008. According to Mark Winchell, Executive Director of the Ashtabula County Convention and Visitors Bureau, tourism generated \$338 million in sales for Ashtabula County in 2009. Payroll was \$73 million with 4,400 employees. This amounts to \$16,590 per job.

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

### **Future Outlook and Major Initiatives**

Kent State University Ashtabula Campus broke ground for the new Health and Science Building in early 2007. It opened for classes in the fall of 2009. It was named The Robert S. Morrison Health and Science Building in honor of Mr. Morrison who was a pioneer in the reinforced plastics industry and a founder of Molded Fiber Glass Companies. It will be the center for the school's nursing and health care curriculum as well as other sciences. The \$15 million facility will offer world-class facilities and state-of-the-art equipment that will give students a real-world advantage. \$6,000,000 in private donations were raised to help fund the project.

The Geneva Area Recreation, Education, Athletic Trust (GaREAT) announced in May of 2008 the building of a \$100 million indoor/outdoor, not-for-profit sports campus. The campus would include two 150,000 square-foot buildings and an in-door stadium. The buildings will hold volleyball, tennis and basketball courts and weightlifting and elliptical equipment and the first building was completed early in 2009. The second building will be finished in 2010. The stadium complex, which will hold 5,500 seats plus viewing boxes, an all weather track, locker rooms and an artificial turf soccer field, will be ready for use in September, 2010. This will facility will house the Geneva High School football program.

Ashtabula Area City Schools completed construction of its new junior high school on Sanborn Road in time for the new school year in the fall of 2009. The school system plans to also build new grade-level campus style elementary schools. Ground breaking for the elementary schools was held in July and it is expected that classes for the 2011-12 school year will be held there.

The district has begun construction of the new Junior High School and High School which have been completed in 2009. Students and faculty moved in after Thanksgiving.

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

### **Acknowledgements**

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

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

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

Sincerely,



Roger A. Corlett, CPA  
Ashtabula County Auditor

## Ashtabula County Elected Officials 2009

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County Commissioners

Joe Moroski  
Daniel Claypool  
Peggy Carlo

County Auditor

Roger A. Corlett, CPA

County Treasurer

Dawn Cragon

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

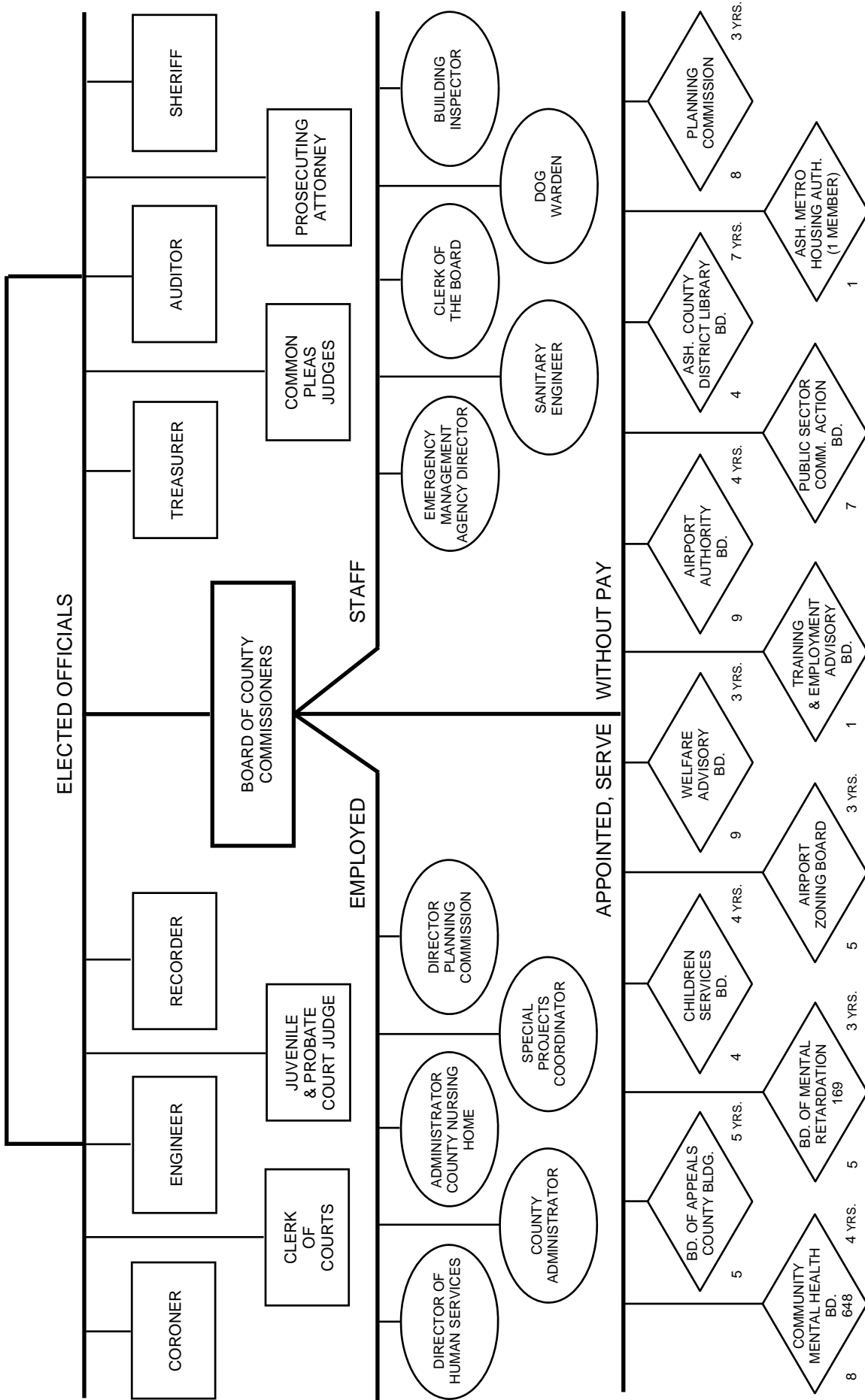
Robert Malinowski



# 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)

## **FINANCIAL SECTION**



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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

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

To the Board of Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component units of Ash Craft Industries Inc. and the Ashtabula County Airport Authority which represents 100% of the assets, net assets, and revenues for the discretely presented component units. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Ash Craft Industries Inc. and the Ashtabula County Airport Authority on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio, as of December 31, 2009, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Public Assistance, Board of Developmental Disabilities, Children Services, Community Mental Health, Nursing Home, and the Motor Vehicle and Gas Tax funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

Telephone: (330) 797-9900 (800) 443-9271 Fax: (330) 797-9949

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 21, 2010, 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, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We and the other auditors did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.



**Mary Taylor, CPA**  
Auditor of State

September 21, 2010

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2009*  
*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, 2009. The intent of this discussion and analysis is to look at the County's performance as a whole; readers should also review the transmittal letter, the basic financial statements and notes to enhance their understanding of the County's financial performance.

***Financial Highlights***

Key financial highlights for 2009 are as follows:

- The assets of the County exceeded its liabilities at December 31, 2009 by \$181,881,029. Of this amount, \$10,290,233 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net assets are \$4,629,122. The County's total net assets decreased by \$1,194,242.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$34,354,539, a decrease of \$2,329,943 from the prior year. Of this amount, \$29,752,447 is available for spending (unreserved fund balance) on behalf of its citizens.
- At the end of the current year, fund balance for the General Fund was \$2,870,972 which represents a 1 percent increase from the prior year and represents 15 percent of total General Fund expenditures.

**Overview of the Financial Statements**

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

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

***County-Wide Financial Statements***

The Statement of Net Assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. The Statement of Activities presents information showing how the County's net assets changed during the current year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

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

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
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In the Statement of Net Assets and the Statement of Activities, the County is divided into three kinds of activities:

- ***Governmental Activities*** – Most of the County's programs and services are reported here, including general government, public safety, public works, health, human services, and conservation and recreation. These services are funded primarily by taxes and intergovernmental revenues, including Federal and State grants and other shared revenues.
- ***Business-Type Activities*** – These services are provided on a charge for goods or services basis to recover all or most of the cost of the services provided. The County's Water District, Sewer District and Geneva State Park Lodge are reported here.
- ***Component Units*** – The County's financial statements include financial data of the Ash Craft Industries and the Ashtabula County Airport. These component units are described in the notes to the financial statements. Each component unit is a legally separate entity, but is in some way fiscally dependent on the County.

***Fund Financial Statements***

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

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

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

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Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's short-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

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

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



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**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets for 2009 compared to 2008:

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

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2008	2008
<b>Assets</b>						
Current and Other Assets	\$ 63,154,982	\$ 63,889,576	\$ 7,251,532	\$ 7,225,768	\$ 70,406,514	\$ 71,115,344
Capital Assets, net	141,271,807	140,118,078	43,316,450	45,445,823	184,588,257	185,563,901
<i>Total Assets</i>	<u>204,426,789</u>	<u>204,007,654</u>	<u>50,567,982</u>	<u>52,671,591</u>	<u>254,994,771</u>	<u>256,679,245</u>
<b>Liabilities</b>						
Current and other liabilities	22,507,600	20,785,749	923,980	904,515	23,431,580	21,690,264
Long-Term Liabilities:						
Due within one year	1,477,213	2,280,722	8,599,038	8,536,817	10,076,251	10,817,539
Due in more than one year	5,630,000	5,950,850	33,975,911	35,145,321	39,605,911	41,096,171
<i>Total Liabilities</i>	<u>29,614,813</u>	<u>29,017,321</u>	<u>43,498,929</u>	<u>44,586,653</u>	<u>73,113,742</u>	<u>73,603,974</u>
<b>Net Assets</b>						
Invested in Capital						
Assets Net of Debt	137,122,688	135,049,540	1,244,470	2,304,505	138,367,158	137,354,045
Restricted:						
Capital Projects	666,692	790,308	-	2,066	666,692	792,374
Debt Service	687,368	407,429	-	-	687,368	407,429
Other purposes	31,706,106	34,706,315	163,472	297,063	31,869,578	35,003,378
Unrestricted	4,629,122	4,036,741	5,661,111	5,481,304	10,290,233	9,518,045
<i>Total Net Assets</i>	<u>\$ 174,811,976</u>	<u>\$ 174,990,333</u>	<u>\$ 7,069,053</u>	<u>\$ 8,084,938</u>	<u>\$ 181,881,029</u>	<u>\$ 183,075,271</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 \$181,881,029 (\$174,811,976 in governmental activities and \$7,069,053 in business-type activities) as of December 31, 2009. This is a decrease from the previous year of \$1,194,242 indicating a slight decline of the County's financial position in 2009. The decrease of net assets is due primarily to declining cash balances, declining receivables and increase in accounts payable.

By far, the largest portion of the County's net assets (76 percent) represents capital assets (e.g. land, buildings, improvements other than buildings, equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

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An additional portion of the County's net assets (6 percent) consists of unrestricted net assets, \$10,290,233, which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (18 percent) represents resources that are subject to restrictions on how they can be used.

Table 2 shows the changes in net assets for the fiscal year 2009 for both the governmental activities and the business-type activities.

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

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
<b>Revenues</b>						
<i>Program Revenues:</i>						
Charges for Services	\$ 14,506,506	\$ 13,774,224	\$ 5,497,322	\$ 5,388,199	\$ 20,003,828	\$ 19,162,423
Operating Grants	49,620,714	47,069,994	182,709	-	49,803,423	47,069,994
Capital Grants	479,594	488,214	674,663	484,713	1,154,257	972,927
<i>General Revenues:</i>						
Property and Local Taxes	22,414,468	23,493,880	317,754	485,709	22,732,222	23,979,589
Intergovernmental	8,749,686	9,157,496	-	-	8,749,686	9,157,496
Interest	567,042	1,610,343	164,341	200,153	731,383	1,810,496
Miscellaneous	674,110	447,923	417	1,069	674,527	448,992
<b>Total Revenues</b>	97,012,120	96,042,074	6,837,206	6,559,843	103,849,326	102,601,917
<b>Program Expenses:</b>						
Governmental Activities:						
General Government:						
Legislative and Executive	9,530,210	9,713,341	-	-	9,530,210	9,713,341
Judicial	4,483,633	4,697,277	-	-	4,483,633	4,697,277
Public Safety	9,366,954	9,998,879	-	-	9,366,954	9,998,879
Public Works	6,581,697	6,937,219	-	-	6,581,697	6,937,219
Health	26,981,293	25,237,135	-	-	26,981,293	25,237,135
Human Services	38,648,073	38,058,203	-	-	38,648,073	38,058,203
Conservation and Recreation	271,677	333,080	-	-	271,677	333,080
Debt Service:						
Interest and Fiscal Charges	215,616	246,647	-	-	215,616	246,647
Sewer and Water District	-	-	6,700,048	6,682,752	6,700,048	6,682,752
Geneva State Lodge	-	-	2,264,367	2,116,971	2,264,367	2,116,971
<b>Total Expenses</b>	96,079,153	95,221,781	8,964,415	8,799,723	105,043,568	104,021,504
Increase (Decrease) in Net Assets before Transfers	932,967	820,293	(2,127,209)	(2,355,703)	(1,194,242)	(1,419,587)
Transfers	(1,111,324)	(1,142,936)	1,111,324	1,142,936	-	-
<b>Change in Net Assets</b>	\$ (178,357)	\$ (322,643)	\$ (1,015,885)	\$ (1,212,767)	\$ (1,194,242)	\$ (1,419,587)

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***Governmental Activities***

Operating grants were the largest program revenue, accounting for \$49,620,714 or 51 percent of total governmental revenues. The major recipients of intergovernmental program revenues were Public Assistance, Children's Services Board and County Board of Developmental Disabilities, Ashtabula County Nursing and Rehabilitation Center and County Mental Health and Recovery Services Board.

The County's direct charges to users of governmental services made up \$14,506,506 or 15 percent of total governmental revenues. The predominant charges are fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, licenses and permits, and health care charges through the County Nursing and Rehabilitation Center.

Property and local tax revenues account for \$22,414,468 of the \$97,012,120 total revenues for governmental activities, or 23 percent of total revenues, and includes both property and sales taxes.

The human services program accounted for \$38,648,073 of the \$96,079,153 total expenses for governmental activities, or 40 percent of total expenses. The next largest program was health, accounting for \$26,981,293 and representing 28 percent of total governmental expenses.

Charges for services and grants of \$64,606,814 (67 percent of total revenues) are received and used to fund the governmental activities of the County. The remaining governmental activity expenses are funded by property taxes, sales taxes, and intergovernmental revenues. A material portion (67 percent) of all governmental activity expenses are funded by charges for services and operating grants.

***Business-Type Activities***

Major revenue sources of business-type activities were charges for services of \$5,497,322, accounting for 80% of the total business-type revenues. The sewer district net assets decreased \$535,914 while water district net assets increased \$10,655. The sewer district is comprised of several small wastewater processing plants, which tend to be underutilized. The water district is a distribution only system acquired by the County in 2005. Capital improvements are being made on a continual basis and management reviews and regularly raises rates as the market will bear in an attempt to keep all costs covered. The net assets of the Geneva State Park Lodge fund decreased \$494,707. The lodge was built by the County, opening in 2004. Although the operation has been continually improving, showing an operating profit each of the last three years; it has not matured sufficiently to offset the depreciation and interest expenses.

**Financial Analysis of County Funds**

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

***Governmental Funds***

As of December 31, 2009, the County's governmental funds reported a combined ending fund balance of \$34,354,539, a decrease of \$2,329,943 from the prior year balance. Approximately 87 percent of this total (\$29,752,447) constitutes unreserved fund balance, which is available to be spent in future periods. The remainder of the fund balance is reserved to indicate that it is not available for new spending because

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it has already been committed to liquidate contracts and purchase orders of the prior year (\$976,571) or a variety of other restricted purposes (\$3,625,521).

The General Fund is the primary operating fund of the County. At the end of 2009, unreserved fund balance was \$2,682,652, while total fund balance was \$2,870,972. 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 14.6 percent of total General Fund expenditures, while total fund balance represents 15.6 percent of that same amount. The fund balance of the County's General Fund increased \$38,582 during 2009.

The Motor Vehicle and Gas Tax fund had an unreserved fund balance of \$3,857,886 and a total fund balance of \$3,915,592 at the end of 2009. The fund balance increased by \$290,420 during 2009 due primarily to the timing difference of cash expenditures compared to receipts.

The Public Assistance fund had an unreserved fund balance of (\$68,919) and a total fund balance of \$312,585 at the end of 2009. The fund balance increased by \$82,752 during 2009. This increase is a result of increased State and Federal funding recognized in 2009.

The Children Services Board fund had an unreserved fund balance of \$2,851,449 and a total fund balance of \$2,851,449 at the end of 2009. The fund balance increased by \$136,458 during 2009. This increase is due primarily to the timing difference of cash expenditures compared to receipts.

The County Board of Developmental Disabilities fund had an unreserved fund balance of \$12,088,322 and a total fund balance of \$12,279,632 at December 31, 2009. The fund balance decreased by \$1,879,529 during 2009 due primarily to the use of carry-over cash balances for capital expenditures.

At the end of 2009 the Nursing Home fund had an unreserved fund balance of \$278,323 and a total fund balance of \$339,121. During 2009 the fund balance increased by \$139,985. This increase was due primarily to much higher revenue recognized in 2009 without committed expenditures at year end.

The Community Mental Health fund had an unreserved fund balance of \$1,242,610 and a total fund balance of \$1,250,362 at the end of 2009. During 2009 the fund balance increased by \$279,164. This was a result of an increase in Federal funding in 2009.

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

Unrestricted net assets of the Sewer District and Water District Fund at December 31, 2009 were \$2,189,261 and \$1,500,464, respectively. The Geneva State Lodge had unrestricted net assets of \$2,075,448. Net assets decreased by \$1,015,885 in business-type activities.

### **General Fund Budgetary Highlights**

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are limited to spendable resources (cash carryover and current year revenues) certified by the County Budget Commission in accordance with Ohio law. In 2009, the budget commission processed multiple adjustments to the original estimated revenues. For the General Fund, final budgeted revenues were \$18,307,226 and actual revenue collections were \$19,394,936. The major factors contributing to the increase of actual revenues over the final budgeted amounts were increased revenues from charges for

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services, fines, and contributions. During the year, the Commissioners amended General Fund appropriations multiple times, for a net total decrease of \$7,505. At year end, \$19,235,027 was appropriated and final expenditures were \$18,528,019.

**Capital Assets and Debt Administration**

**Capital Assets** – The County's investment in capital assets for governmental and business-type activities as of December 31, 2009 was \$184,588,257 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, infrastructure, and sewer/water lines.

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

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

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$ 849,188	\$ 849,188	\$ 218,083	\$ 218,083	\$ 1,067,271	\$ 1,067,271
Construction in Progress		-	659,310	903,365	659,310	903,365
Infrastructure	110,227,961	110,227,961	-	-	110,227,961	110,227,961
Buildings	23,169,753	22,097,011	16,463,240	17,095,943	39,632,993	39,192,954
Improvements Other Than Buildings	474,474	500,208	-	-	474,474	500,208
Equipment	3,251,250	3,327,756	501,437	791,553	3,752,687	4,119,309
Vehicles	3,299,181	3,115,954	148,495	101,585	3,447,676	3,217,539
Water and Sewer System	-	-	25,325,885	26,335,294	25,325,885	26,335,294
<b>Totals</b>	<b>\$ 141,271,807</b>	<b>\$ 140,118,078</b>	<b>\$ 43,316,450</b>	<b>\$ 45,445,823</b>	<b>\$ 184,588,257</b>	<b>\$ 185,563,901</b>

See Note 11 for additional information of capital assets.

The County manages its roadway conditions using an internal pavement management program. This program assigns a range of Pavement Condition Rating (PCR) number to each section of roadway based on physical inspection data collected. The PCR is comprised of various ratings of the individual elements of the structure and an overall ranking of between zero and one hundred is assigned. It is the policy of the County Engineer that County roads are maintained at an average PCR of 60 to 65, and that a condition assessment for County roads is performed annually. The most recent assessment found that the average PCR of all County roads was 64.73. For 2009, the County Engineer's budgeted and actual expenditures for the preservation of existing roadways were \$4,883,955 and \$4,048,186, respectively.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer that County bridges be maintained at an average condition ranking of 6 or better. In accordance with statutory requirements, each bridge is inspected annually. The most recent assessment found that the average condition ranking of all County

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2009*  
*Unaudited*

bridges was 6.97. For 2009, the County Engineer's budgeted and actual expenditures for the preservation of existing bridges were \$1,521,730 and \$1,219,212, respectively.

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

**Long-Term Debt** – At December 31, 2009, the County has outstanding debt which included general obligations bonds payable of \$3,524,357, OPWC loans payable of \$1,527,170, notes payable of \$29,418, private activity bond of \$84,656, revenue bonds payable of \$18,002,429 and OWDA loans payable of \$15,907,120.

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

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
General Obligation Bonds	\$ 3,524,357	\$ 4,470,771	\$ -	\$ -	\$ 3,524,357	\$ 4,470,771
General Obligation Notes	-	-	7,330,000	7,335,498	-	-
OPWC Loans	252,214	110,000	1,274,956	1,361,633	1,527,170	1,471,633
Notes Payable	29,418	107,907	-	-	29,418	107,907
Private Activity Bond	84,656	87,210	-	-	84,656	87,210
Revenue Bonds	-	-	18,002,429	18,467,160	18,002,429	18,467,160
OWDA Loans	-	-	15,907,120	16,457,888	15,907,120	16,457,888
503 Corp Loan Payable	426,017	452,341	-	-	426,017	452,341
Totals	<u>\$ 4,316,662</u>	<u>\$ 5,228,229</u>	<u>\$ 42,514,505</u>	<u>\$ 43,622,179</u>	<u>\$ 39,501,167</u>	<u>\$ 41,514,910</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 15 of this report.

***Economic Factors***

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2009, 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 2009 was 13.3 percent, an increase from 8.0 percent a year ago and the highest rate in many years. The State average was 10.2 percent and the Federal rate was 9.3 percent. In 2009, the effect of the increasing unemployment and overall poor economic conditions have been demonstrated through significantly lower sales tax receipts in the County.

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

***Requests for Information***

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

**Ashtabula County, Ohio**  
*Statement of Net Assets*  
December 31, 2009

	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	\$ 34,193,538	\$ 2,856,278	\$ 37,049,816	\$ 208,014	\$ 164,000
Cash and Cash Equivalents:					
Restricted for Capital Projects	-	163,472	163,472	-	-
In Segregated Accounts	590,581	595,742	1,186,323	-	-
With Fiscal Agents	1,447,010	641,867	2,088,877	-	-
Deposits	-	-	-	911	-
Receivables:					
Taxes	15,865,177	17,117	15,882,294	-	-
Accounts	455,000	589,630	1,044,630	23,362	500
Lease	-	-	-	-	185,525
Special Assessments	230,699	1,433,194	1,663,893	-	-
Accrued Interest	42,859	-	42,859	-	-
Component Unit Receivable	90,000	-	90,000	-	-
Intergovernmental Receivable	6,342,990	-	6,342,990	-	1,425
Internal Balances	104,062	(104,062)	-	-	-
Materials and Supplies Inventory	98,972	-	98,972	7,553	40,593
Loans Receivable	3,535,521	-	3,535,521	-	-
Prepaid Items	140,851	-	140,851	9,572	9,268
Interfund Receivable	17,722	-	17,722	-	-
Capital Investment	-	611,960	611,960	-	-
Deferred Charges	-	446,334	446,334	-	8,040
Nondepreciable Capital Assets	111,077,149	877,393	111,954,542	-	108,569
Depreciable Capital Assets (Net)	30,194,658	42,439,057	72,633,715	266,765	3,643,766
<b>Total Assets</b>	<b>204,426,789</b>	<b>50,567,982</b>	<b>254,994,771</b>	<b>516,177</b>	<b>4,161,686</b>
<b>Liabilities</b>					
Accounts Payable	4,948,590	207,393	5,155,983	1,606	26,633
Contracts Payable	-	382,633	382,633	-	1,500
Accrued Wages and Benefits	1,222,039	24,136	1,246,175	6,002	2,171
Matured Compensated Absences Payable	87,083	-	87,083	-	-
Intergovernmental Payable	1,011,109	103,354	1,114,463	6,083	1,165
Accrued Interest Payable	97,241	188,742	285,983	-	13,365
Primary Government Payable	-	-	-	-	90,000
Deferred Revenue	13,789,031	-	13,789,031	-	3,145
Loans Payable	452,235	-	452,235	-	-
Claims Payable	900,272	-	900,272	-	-
Interfund Payable	-	17,722	17,722	-	-
Long Term Liabilities:					
Due Within One Year	1,477,213	8,599,038	10,076,251	-	28,700
Due Within More Than One Year	5,630,000	33,975,911	39,605,911	-	1,267,300
<b>Total Liabilities</b>	<b>29,614,813</b>	<b>43,498,929</b>	<b>73,113,742</b>	<b>13,691</b>	<b>1,433,979</b>
<b>Net Assets</b>					
Invested in Capital Assets, Net of Related Debt	137,122,688	1,244,470	138,367,158	266,765	2,456,335
Restricted for:					
Capital Projects	666,692	-	666,692	-	-
Debt Service	687,368	-	687,368	-	54,910
Roads and Bridges	6,253,834	-	6,253,834	-	-
Health and Human Services	17,179,567	-	17,179,567	-	-
Grant Programs	830,363	-	830,363	-	-
Community Development	3,579,217	-	3,579,217	-	-
Real Estate Assessment	1,009,387	-	1,009,387	-	-
Other Purposes	2,853,738	163,472	3,017,210	-	-
Unrestricted	4,629,122	5,661,111	10,290,233	235,721	216,462
<b>Total Net Assets</b>	<b>\$ 174,811,976</b>	<b>\$ 7,069,053</b>	<b>\$ 181,881,029</b>	<b>\$ 502,486</b>	<b>\$ 2,727,707</b>

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



**Ashtabula County, Ohio**  
*Statement of Activities*  
For the Fiscal Year Ended December 31, 2009

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government:				
Legislative and Executive	\$ 9,530,210	\$ 4,103,331	\$ 1,127,003	\$ -
Judicial	4,483,633	2,398,814	-	-
Public Safety	9,366,954	1,995,612	959,159	-
Public Works	6,581,697	371,877	-	479,594
Health	26,981,293	1,172,227	18,557,596	-
Human Services	38,648,073	4,464,645	28,976,956	-
Conservation and Recreation	271,677	-	-	-
Interest and Fiscal Charges	215,616	-	-	-
<i>Total Governmental Activities</i>	<u>96,079,153</u>	<u>14,506,506</u>	<u>49,620,714</u>	<u>479,594</u>
<b>Business-Type Activities</b>				
Sewer District	2,807,235	2,259,086	-	9,431
Water District	3,892,813	3,238,236	-	665,232
Geneva Park Lodge	2,264,367	-	182,709	-
<i>Total Business-Type Activities</i>	<u>8,964,415</u>	<u>5,497,322</u>	<u>182,709</u>	<u>674,663</u>
<i>Total - Primary Government</i>	<u>\$ 105,043,568</u>	<u>\$ 20,003,828</u>	<u>\$ 49,803,423</u>	<u>\$ 1,154,257</u>
<b>Component Units</b>				
Ash/Craft Industries	\$ 674,357	\$ 436,286	\$ 215,224	\$ -
Ashtabula County Airport	507,669	326,115	15,937	164,911
<i>Total - Component Units</i>	<u>\$ 1,182,026</u>	<u>\$ 762,401</u>	<u>\$ 231,161</u>	<u>\$ 164,911</u>
<b>General Revenues</b>				
Property Taxes Levied for				
General Purposes				
Health				
Human Services				
Capital Outlay				
Debt Service				
Sales Taxes Levied for				
General Purposes				
Debt Service				
Bed Tax				
Grants and Entitlements not Restricted to Specific Programs				
Investment Earnings				
Miscellaneous				
<i>Total General Revenues</i>				
Net Transfers				
<i>Change in Net Assets</i>				
<i>Net Assets Beginning of Year</i>				
<i>Net Assets End of Year</i>				

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

Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Ash/Craft Industries	Ashtabula County Airport
\$ (4,299,876)		\$ (4,299,876)	-	-
(2,084,819)		(2,084,819)	-	-
(6,412,183)		(6,412,183)	-	-
(5,730,226)		(5,730,226)	-	-
(7,251,470)		(7,251,470)	-	-
(5,206,472)		(5,206,472)	-	-
(271,677)		(271,677)	-	-
(215,616)		(215,616)	-	-
<u>(31,472,339)</u>		<u>(31,472,339)</u>	-	-
	(538,718)	(538,718)	-	-
	10,655	10,655	-	-
	<u>(2,081,658)</u>	<u>(2,081,658)</u>	-	-
		-		
	<u>(2,609,721)</u>	<u>(2,609,721)</u>	-	-
<u>(31,472,339)</u>	<u>(2,609,721)</u>	<u>(34,082,060)</u>	-	-
			(22,847)	(706)
			<u>(22,847)</u>	<u>(706)</u>
3,585,648	-	3,585,648	-	-
6,239,428	-	6,239,428	-	-
3,773,521	-	3,773,521	-	-
15,773	-	15,773	-	-
861,166	-	861,166	-	-
		-		
7,938,932	-	7,938,932	-	-
		-		
-	317,754	317,754	-	-
8,749,686	-	8,749,686	-	105,000
567,042	164,341	731,383	1,472	1,230
674,110	417	674,527	1,684	1,184
<u>32,405,306</u>	<u>482,512</u>	<u>32,887,818</u>	<u>3,156</u>	<u>107,414</u>
(1,111,324)	1,111,324	-	-	-
(178,357)	(1,015,885)	(1,194,242)	(19,691)	106,708
<u>174,990,333</u>	<u>8,084,938</u>	<u>183,075,271</u>	<u>522,177</u>	<u>2,620,999</u>
<u>\$ 174,811,976</u>	<u>\$ 7,069,053</u>	<u>\$ 181,881,029</u>	<u>\$ 502,486</u>	<u>\$ 2,727,707</u>

**Ashtabula County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2009*

	General	Motor Vehicle and Gas Tax	Public Assistance	Children Services Board	County Board of Developmental Disabilities	Nursing Home
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$ 2,382,763	\$ 3,624,534	\$ 1,584,410	\$ 3,342,392	\$ 10,774,766	\$ 1,050,716
Cash and Cash Equivalents:						
In Segregated Accounts	22,370	-	-	-	171,692	-
With Fiscal Agents	-	-	-	-	1,447,010	-
Receivables:						
Taxes	4,627,853	-	1,202,908	2,738,807	5,880,956	-
Accounts	94,769	5,536	-	220	-	145,172
Special Assessments	-	-	-	-	-	-
Accrued Interest	42,859	-	-	-	-	-
Due from Component Unit	90,000	-	-	-	-	-
Due from Other Governments	1,004,908	2,974,374	166,063	192,427	789,851	167,602
Materials and Supplies Inventory	-	80,935	-	-	-	18,037
Loans Receivable	-	-	-	-	-	-
Interfund Receivable	143,557	-	-	-	-	-
Prepaid Items	140,851	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 8,549,930</u>	<u>\$ 6,685,379</u>	<u>\$ 2,953,381</u>	<u>\$ 6,273,846</u>	<u>\$ 19,064,275</u>	<u>\$ 1,381,527</u>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts Payable	\$ 228,890	\$ 95,317	\$ 1,060,544	\$ 332,288	\$ 163,653	\$ 655,880
Accrued Wages and Benefits	321,700	76,893	166,377	90,093	197,789	217,653
Matured Compensated Absences Payable	43,068	639	13,247	2,775	644	21,990
Interfund Payable	-	-	-	-	-	5,877
Intergovernmental Payable	296,023	62,959	115,153	71,114	148,868	141,006
Deferred Revenue	4,789,277	2,533,979	1,285,475	2,926,127	6,273,689	-
<i>Total Liabilities</i>	<u>5,678,958</u>	<u>2,769,787</u>	<u>2,640,796</u>	<u>3,422,397</u>	<u>6,784,643</u>	<u>1,042,406</u>
<b>Fund Balances</b>						
Reserved for Encumbrances	98,320	57,706	381,504	-	191,310	60,798
Reserved for Component Unit Loan	90,000	-	-	-	-	-
Reserved for Loans	-	-	-	-	-	-
Undesignated, Unreserved Reported in:						
General Fund	2,682,652	-	-	-	-	-
Special Revenue Funds	-	3,857,886	(68,919)	2,851,449	12,088,322	278,323
Debt Service Fund	-	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-	-
<i>Total Fund Balances</i>	<u>2,870,972</u>	<u>3,915,592</u>	<u>312,585</u>	<u>2,851,449</u>	<u>12,279,632</u>	<u>339,121</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 8,549,930</u>	<u>\$ 6,685,379</u>	<u>\$ 2,953,381</u>	<u>\$ 6,273,846</u>	<u>\$ 19,064,275</u>	<u>\$ 1,381,527</u>

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

**Ashtabula County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Assets of Governmental Activities  
 December 31, 2009*

Community Mental Health	Other Governmental Funds	Total Governmental Funds
\$ 2,536,812	\$ 7,057,378	\$ 32,353,771
1,231	395,288	590,581
-	-	1,447,010
495,751	918,902	15,865,177
9,150	177,962	432,809
-	230,699	230,699
-	-	42,859
-	-	90,000
978,207	69,558	6,342,990
-	-	98,972
-	3,535,521	3,535,521
-	-	143,557
-	-	140,851
<u>\$ 4,021,151</u>	<u>\$ 12,385,308</u>	<u>\$ 61,314,797</u>
\$ 2,222,816	\$ 170,167	\$ 4,929,555
11,905	139,629	1,222,039
-	4,720	87,083
1,810	157,384	165,071
9,353	166,633	1,011,109
524,905	1,211,949	19,545,401
<u>2,770,789</u>	<u>1,850,482</u>	<u>26,960,258</u>
7,752	179,181	976,571
-	-	90,000
-	3,535,521	3,535,521
-	-	2,682,652
1,242,610	5,572,350	25,822,021
-	579,287	579,287
-	668,487	668,487
<u>1,250,362</u>	<u>10,534,826</u>	<u>34,354,539</u>
<u>\$ 4,021,151</u>	<u>\$ 12,385,308</u>	<u>\$ 61,314,797</u>

**Total Governmental Fund Balances** \$ 34,354,539

*Amounts reported for governmental activities in the  
 statement of net assets are different because:*

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds 141,271,807

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:

Special Assessments	230,699	
Homestead and Rollback	979,977	
Permissive Sales Taxes	673,851	
Gasoline/license Taxes	2,533,979	
Undivided Local Government	615,021	
Delinquent Property Taxes	<u>722,843</u>	
Total		5,756,370

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (97,241)

An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in

Net Assets	764,939	
Internal Balances	<u>104,063</u>	
Total		869,002

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	(2,838,387)	
General Obligation Debt	(3,524,357)	
OPWC Loans	(252,214)	
Loans Payable	(566,310)	
Capital Leases	<u>(161,233)</u>	
Total		<u>(7,342,501)</u>

Net Assets of Governmental Activities \$ 174,811,976

**Ashtabula County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Fiscal Year Ended December 31, 2009*

	General	Motor Vehicle and Gas Tax	Public Assistance	Children Services Board	County Board of Developmental Disabilities	Nursing Home
<b>Revenues</b>						
Property Taxes	\$ 3,648,577	\$ -	\$ 1,202,378	\$ 2,647,585	\$ 5,885,074	\$ -
Permissive Sales Taxes	7,916,309	-	-	-	-	-
Charges for Services	3,572,005	269,819	226,501	134,230	576,520	3,579,620
Licenses and Permits	44,232	-	-	-	-	-
Fines and Forfeitures	1,093,595	99,039	-	-	-	-
Intergovernmental	2,695,216	6,012,417	14,072,198	4,455,689	5,575,725	8,262,140
Special Assessments	-	-	-	-	-	-
Interest	378,461	10,482	-	-	29,311	22
Contributions and Donations	168,184	-	-	-	-	-
Other	21,471	62,595	313,388	-	-	-
<b>Total Revenues</b>	<b>19,538,050</b>	<b>6,454,352</b>	<b>15,814,465</b>	<b>7,237,504</b>	<b>12,066,630</b>	<b>11,841,782</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	5,917,397	-	-	-	-	-
Judicial	3,616,770	-	-	-	-	-
Public Safety	6,718,755	62,959	-	-	-	-
Public Works	260,730	5,896,489	-	-	-	-
Health	171,607	-	-	-	12,109,658	-
Human Services	1,284,186	-	16,863,850	7,090,418	-	11,461,457
Conservation and Recreation	271,677	-	-	-	-	-
Capital Outlay	76,470	257,883	57,566	10,628	1,842,601	114,772
Debt Service:						
Principal Retirement	64,652	57,924	-	-	-	9,655
Interest and Fiscal Charges	11,512	2,564	-	-	-	1,221
<b>Total Expenditures</b>	<b>18,393,756</b>	<b>6,277,819</b>	<b>16,921,416</b>	<b>7,101,046</b>	<b>13,952,259</b>	<b>11,587,105</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>1,144,294</b>	<b>176,533</b>	<b>(1,106,951)</b>	<b>136,458</b>	<b>(1,885,629)</b>	<b>254,677</b>
<b>Other Financing Sources (Uses)</b>						
Inception of Capital Lease	-	-	-	-	-	107,000
Notes Issued	-	149,714	-	-	-	-
Proceeds from Sale of Capital Assets	1,307	6,623	500	-	6,100	701
Transfers In	941,064	-	1,189,203	-	-	-
Transfers Out	(2,048,083)	(42,450)	-	-	-	(222,393)
Other Financing Uses	-	-	-	-	-	-
<b>Total Financing Sources (Uses)</b>	<b>(1,105,712)</b>	<b>113,887</b>	<b>1,189,703</b>	<b>-</b>	<b>6,100</b>	<b>(114,692)</b>
<b>Net Change in Fund Balance</b>	<b>38,582</b>	<b>290,420</b>	<b>82,752</b>	<b>136,458</b>	<b>(1,879,529)</b>	<b>139,985</b>
<b>Fund Balance Beginning of Year</b>	<b>2,832,390</b>	<b>3,625,172</b>	<b>229,833</b>	<b>2,714,991</b>	<b>14,159,161</b>	<b>199,136</b>
<b>Fund Balance End of Year</b>	<b>\$ 2,870,972</b>	<b>\$ 3,915,592</b>	<b>\$ 312,585</b>	<b>\$ 2,851,449</b>	<b>\$ 12,279,632</b>	<b>\$ 339,121</b>

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

**Ashtabula County, Ohio**  
*Reconciliation of the Statement of Revenues, Expenditures and  
Changes in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2009*

Community Mental Health	Other Governmental Funds	Total Governmental Funds
\$ 480,291	\$ 894,714	\$ 14,758,619
-	-	7,916,309
-	4,586,885	12,945,580
-	-	44,232
-	88,883	1,281,517
13,236,632	4,675,162	58,985,179
-	200,719	200,719
-	148,765	567,041
-	155	168,339
24,002	252,653	674,109
<u>13,740,925</u>	<u>10,847,936</u>	<u>97,541,644</u>
-	3,346,868	9,264,265
-	800,763	4,417,533
-	2,419,364	9,201,078
-	204,339	6,361,558
13,461,761	1,077,902	26,820,928
-	1,824,018	38,523,929
-	-	271,677
-	36,283	2,396,203
-	1,153,923	1,286,154
-	208,214	223,511
<u>13,461,761</u>	<u>11,071,674</u>	<u>98,766,836</u>
<u>279,164</u>	<u>(223,738)</u>	<u>(1,225,192)</u>
-	-	107,000
-	-	149,714
-	-	15,231
-	2,244,843	4,375,110
-	(3,438,880)	(5,751,806)
-	-	-
<u>-</u>	<u>(1,194,037)</u>	<u>(1,104,751)</u>
279,164	(1,417,775)	(2,329,943)
<u>971,198</u>	<u>11,952,601</u>	<u>36,684,482</u>
<u>\$ 1,250,362</u>	<u>\$ 10,534,826</u>	<u>\$ 34,354,539</u>

Net Change in Fund Balances - Total Governmental Funds	\$	(2,329,943)
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.		
Capital Asset Additions	2,396,203	
Current Year Depreciation	(1,211,755)	
Total		1,184,448
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.		
		(30,720)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		
Grants	(389,451)	
Special Assessments	2,010	
Homestead and Rollback	57,697	
Permissive Sales Taxes	22,623	
Gasoline/license Taxes	71,916	
Undivided Local Government	(11,234)	
Delinquent Property Taxes	(283,085)	
Total		(529,524)
Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.		
		1,286,154
The internal service funds used by management to charge the costs of insurance to individual funds is not reported in entity-wide statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities.		
Change in Net Assets	442,802	
Change in Internal Balances	(4,080)	
Total		438,722
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	51,325	
Total		51,325
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		
		7,895
Other financing sources in the governmental funds increase the long-term liabilities in the statement of net assets		
Capital Lease	(107,000)	
OPWC Loan	(149,714)	
Total		(256,714)
Change in Net Assets of Governmental Activities	\$	(178,357)

**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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 3,590,000	\$ 3,569,560	\$ 3,648,577	\$ 79,017
Permissive Sales Taxes	8,425,000	7,788,545	7,858,697	70,152
Charges for Services	3,377,816	3,127,399	3,497,431	370,032
Licenses and Permits	36,650	54,650	44,082	(10,568)
Fines and Forfeitures	756,500	717,029	1,103,495	386,466
Intergovernmental	2,739,400	2,600,117	2,700,209	100,092
Interest	771,750	316,282	347,135	30,853
Contributions and Donations	-	-	168,184	168,184
Other	22,000	133,644	27,126	(106,518)
<i>Total Revenues</i>	<u>19,719,116</u>	<u>18,307,226</u>	<u>19,394,936</u>	<u>1,087,710</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	6,614,706	6,341,685	6,069,727	271,958
Judicial	3,904,791	3,929,310	3,699,297	230,013
Public Safety	7,026,752	6,699,237	6,681,315	17,922
Public Works	218,648	277,717	238,611	39,106
Health	88,504	199,123	197,503	1,620
Human Services	1,407,482	1,433,682	1,291,014	142,668
Conservation and Recreation	414,060	283,866	271,677	12,189
Other				
Debt Service:				
Principal Retirement	61,333	64,433	66,921	(2,488)
Interest and Fiscal Charges	2,874	5,974	11,954	(5,980)
<i>Total Expenditures</i>	<u>19,739,150</u>	<u>19,235,027</u>	<u>18,528,019</u>	<u>707,008</u>
<i>Excess of Revenues Over Expenditures</i>	<u>(20,034)</u>	<u>(927,801)</u>	<u>866,917</u>	<u>1,794,718</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	-	-	1,307	1,307
Advances In	50,000	50,000	30,500	(19,500)
Advances Out	-	(112,692)	(112,692)	-
Transfers In	960,000	1,930,824	941,064	(989,760)
Transfers Out	(2,867,352)	(2,475,372)	(2,045,372)	430,000
<i>Total Other Financing Sources (Uses)</i>	<u>(1,857,352)</u>	<u>(607,240)</u>	<u>(1,185,193)</u>	<u>(577,953)</u>
<i>Net Change in Fund Balance</i>	<u>(1,877,386)</u>	<u>(1,535,041)</u>	<u>(318,276)</u>	<u>1,216,765</u>
<i>Fund Balance Beginning of Year</i>	<u>2,174,151</u>	<u>2,174,151</u>	<u>2,174,151</u>	
Prior Year Encumbrances Appropriated	<u>247,330</u>	<u>247,330</u>	<u>247,330</u>	
<i>Fund Balance End of Year</i>	<u>\$ 544,095</u>	<u>\$ 886,440</u>	<u>\$ 2,103,205</u>	<u>\$ 1,216,765</u>

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

**Ashtabula County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget (Non-GAAP Basis) and Actual  
 Motor Vehicle and Gas Tax Fund  
 For the Fiscal Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 350,000	\$ 350,000	\$ 269,819	\$ (80,181)
Fines and Forfeitures	95,000.00	95,000.00	98,016.00	3,016.00
Intergovernmental	5,840,000	6,151,410	6,111,832	(39,578.00)
Interest	85,000	85,000	14,813	(70,187.00)
Other	60,000	60,000	62,595	2,595.00
<i>Total Revenues</i>	<u>6,430,000</u>	<u>6,741,410</u>	<u>6,557,075</u>	<u>(184,335)</u>
<b>Expenditures</b>				
Current:				
Public Works	6,836,624	7,440,300	6,177,607	1,262,693
Debt Service:				
Principal Retirement	58,000	58,000	57,924	76
Interest and Fiscal Charges	2,600	2,600	2,564	36
<i>Total Expenditures</i>	<u>6,897,224</u>	<u>7,500,900</u>	<u>6,238,095</u>	<u>1,262,805</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(467,224)</u>	<u>(759,490)</u>	<u>318,980</u>	<u>1,078,470</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of Notes	-	149,714	149,714	-
Proceeds from Sale of Capital Assets	-	-	6,623	6,623
Transfers Out	(44,000)	(44,000)	(42,450)	1,550
<i>Total Other Financing Sources (Uses)</i>	<u>(44,000)</u>	<u>105,714</u>	<u>113,887</u>	<u>8,173</u>
<i>Net Change in Fund Balance</i>	(551,224)	(653,776)	432,867	1,086,643
<i>Fund Balance Beginning of Year</i>	3,060,676	3,060,676	3,060,676	-
Prior Year Encumbrances Appropriated	64,389	64,389	64,389	-
<i>Fund Balance End of Year</i>	<u>\$ 2,573,841</u>	<u>\$ 2,471,289</u>	<u>\$ 3,557,932</u>	<u>\$ 1,086,643</u>

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



**Ashtabula County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget (Non-GAAP Basis) and Actual  
 Public Assistance Fund  
 For the Fiscal Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$ 1,162,000	\$ 1,162,000	\$ 1,202,378	\$ 40,378
Charges for Services	404,500	404,500	226,501	(177,999)
Intergovernmental	16,704,207	16,704,207	14,617,905	(2,086,302)
Other	359,000	359,000	313,388	(45,612)
<i>Total Revenues</i>	<u>18,629,707</u>	<u>18,629,707</u>	<u>16,360,172</u>	<u>(2,269,535)</u>
<b>Expenditures</b>				
Current:				
Human Services	19,666,077	18,293,103	17,949,978	343,125
<i>Total Expenditures</i>	<u>19,666,077</u>	<u>18,293,103</u>	<u>17,949,978</u>	<u>343,125</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,036,370)	336,604	(1,589,806)	(1,926,410)
<b>Other Financing Sources</b>				
Transfers In	900,000	900,000	1,189,203	289,203
Transfers Out	(500)	(8,000)	-	8,000
<i>Total Other Financing Sources (Uses)</i>	<u>899,500</u>	<u>892,000</u>	<u>1,189,203</u>	<u>297,203</u>
<i>Net Change in Fund Balance</i>	(136,870)	1,228,604	(400,603)	(1,629,207)
<i>Fund Balance Beginning of Year</i>	48,270	48,270	48,270	
Prior Year Encumbrances Appropriated	843,439	843,439	843,439	
<i>Fund Balance End of Year</i>	<u>\$ 754,839</u>	<u>\$ 2,120,313</u>	<u>\$ 491,106</u>	<u>\$ (1,629,207)</u>

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

**Ashtabula County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget (Non-GAAP Basis) and Actual  
 Children Services Fund  
 For the Fiscal Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$ 2,570,000	\$ 2,570,000	\$ 2,647,585	\$ 77,585
Charges for Services	160,300	160,300	134,272	(26,028)
Intergovernmental	4,688,165	5,038,165	4,864,686	(173,479)
<i>Total Revenues</i>	<u>7,418,465</u>	<u>7,768,465</u>	<u>7,646,543</u>	<u>(121,922)</u>
<b>Expenditures</b>				
Current:				
Human Services	7,166,410	7,166,410	6,998,427	167,983
<i>Total Expenditures</i>	<u>7,166,410</u>	<u>7,166,410</u>	<u>6,998,427</u>	<u>167,983</u>
<i>Net Change in Fund Balance</i>	252,055	602,055	648,116	46,061
<i>Fund Balance Beginning of Year</i>	2,694,276	2,694,276	2,694,276	
<i>Fund Balance End of Year</i>	<u>\$ 2,946,331</u>	<u>\$ 3,296,331</u>	<u>\$ 3,342,392</u>	<u>\$ 46,061</u>

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

**Ashtabula County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget (Non-GAAP Basis) and Actual  
 County Board of Developmental Disabilities Fund  
 For the Fiscal Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$ 5,686,000	\$ 5,686,000	\$ 5,885,074	\$ 199,074
Charges for Services	670,000	670,000	576,520	(93,480)
Intergovernmental	4,020,000	4,020,000	4,435,165	415,165
<i>Total Revenues</i>	<u>10,376,000</u>	<u>10,376,000</u>	<u>10,896,759</u>	<u>520,759</u>
<b>Expenditures</b>				
Current:				
Health	12,894,285	14,804,148	13,365,728	1,438,420
<i>Total Expenditures</i>	<u>12,894,285</u>	<u>14,804,148</u>	<u>13,365,728</u>	<u>1,438,420</u>
<i>Net Change in Fund Balance</i>	(2,518,285)	(4,428,148)	(2,468,969)	1,959,179
<i>Fund Balance Beginning of Year</i>	12,774,769	12,774,769	12,774,769	
Prior Year Encumbrances Appropriated	126,285	126,285	126,285	
<i>Fund Balance End of Year</i>	<u>\$ 10,382,769</u>	<u>\$ 8,472,906</u>	<u>\$ 10,432,085</u>	<u>\$ 1,959,179</u>

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

**Ashtabula County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget (Non-GAAP Basis) and Actual  
 Nursing Home Fund  
 For the Fiscal Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 3,427,574	\$ 3,527,574	\$ 3,577,481	\$ 49,907
Intergovernmental	7,936,700	8,211,700	8,301,424	89,724
Interest	-	-	23	23
<i>Total Revenues</i>	<u>11,364,274</u>	<u>11,739,274</u>	<u>11,878,928</u>	<u>139,654</u>
<b>Expenditures</b>				
Current:				
Human Services	11,151,927	11,513,064	11,247,884	265,180
Debt Service				
Principal Retirement	-	9,655	9,655	-
Interest and Fiscal Charges	-	1,221	1,221	-
<i>Total Expenditures</i>	<u>11,151,927</u>	<u>11,523,940</u>	<u>11,258,760</u>	<u>265,180</u>
<i>Excess of Revenues Over Expenditures</i>	212,347	215,334	620,168	404,834
<b>Other Financing Uses</b>				
Proceeds from Sale of Assets	-	-	701	701
Transfers Out	(222,393)	(222,393)	(222,393)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(222,393)</u>	<u>(222,393)</u>	<u>(221,692)</u>	<u>701</u>
<i>Net Change in Fund Balance</i>	(10,046)	(7,059)	398,476	405,535
<i>Fund Balance Beginning of Year</i>	480,874	480,874	480,874	-
Prior Year Encumbrances Appropriated	17,141	17,141	17,141	-
<i>Fund Balance End of Year</i>	<u>\$ 487,969</u>	<u>\$ 490,956</u>	<u>\$ 896,491</u>	<u>\$ 405,535</u>

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

**Ashtabula County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance -  
 Budget (Non-GAAP Basis) and Actual  
 Community Mental Health  
 For the Fiscal Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$ 459,000	\$ 459,000	\$ 480,291	\$ 21,291
Intergovernmental	12,620,897	12,620,897	13,235,421	614,524
Other	16,000	16,000	15,453	(547)
<i>Total Revenues</i>	<u>13,095,897</u>	<u>13,095,897</u>	<u>13,731,165</u>	<u>635,268</u>
<b>Expenditures</b>				
Current:				
Health	13,088,225	13,088,144	12,928,810	159,334
<i>Total Expenditures</i>	<u>13,088,225</u>	<u>13,088,144</u>	<u>12,928,810</u>	<u>159,334</u>
<i>Net Change in Fund Balance</i>	7,672	7,753	802,355	794,602
<i>Fund Balance Beginning of Year</i>	1,725,813	1,725,813	1,725,813	
Prior Year Encumbrances Appropriated	893	893	893	
<i>Fund Balance End of Year</i>	<u>\$ 1,734,378</u>	<u>\$ 1,734,459</u>	<u>\$ 2,529,061</u>	<u>\$ 794,602</u>

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

**Ashtabula County, Ohio**  
**Statement of Fund Net Assets**  
**Proprietary Funds**  
**December 31, 2009**

	Enterprise				Governmental Activity Internal Service Fund
	Sewer District	Water District	Geneva State Park Lodge	Total	
<b>Assets</b>					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$ 1,999,793	\$ 607,265	\$ 249,220	\$ 2,856,278	\$ 1,839,767
Cash and Cash Equivalents:					
Restricted Cash held by Delaware North Corporation	-	-	163,472	163,472	-
In Segregated Accounts	160,218	306,413	129,111	595,742	-
With Fiscal Agents	-	-	641,867	641,867	-
Receivables:					
Taxes	-	-	17,117	17,117	-
Accounts	368,738	220,892	-	589,630	22,191
Special Assessments	447,146	986,048	-	1,433,194	-
Interfund Receivable	-	-	-	-	39,236
Contract Receivable	-	-	611,960	611,960	-
<i>Total Current Assets</i>	<u>2,975,895</u>	<u>2,120,618</u>	<u>1,812,747</u>	<u>6,909,260</u>	<u>1,901,194</u>
<i>Noncurrent Assets</i>					
Deferred Charges	-	18,058	428,276	446,334	-
Nondepreciable Capital Assets	576,689	300,704	-	877,393	-
Depreciable Capital Assets (Net)	<u>7,141,223</u>	<u>20,294,421</u>	<u>15,003,413</u>	<u>42,439,057</u>	<u>-</u>
<i>Total Noncurrent Assets</i>	<u>7,717,912</u>	<u>20,613,183</u>	<u>15,431,689</u>	<u>43,762,784</u>	<u>-</u>
<i>Total Assets</i>	<u>10,693,807</u>	<u>22,733,801</u>	<u>17,244,436</u>	<u>50,672,044</u>	<u>1,901,194</u>
<b>Liabilities</b>					
<i>Current Liabilities</i>					
Accounts Payable	30,793	176,600	-	207,393	19,035
Contracts Payable	166,971	215,662	-	382,633	-
Accrued Wages and Benefits	16,004	8,132	-	24,136	-
Intergovernmental Payable	96,796	6,558	-	103,354	-
Accrued Interest Payable	1,475	15,885	171,382	188,742	-
Interfund Payable	4,448	13,274	-	17,722	-
Claims Payable	-	-	-	-	900,272
Compensated Absences Payable	17,311	9,331	-	26,642	-
Notes Payable	-	-	7,330,000	7,330,000	-
OWDA Loans Payable	288,383	377,537	-	665,920	-
OPWC Loans Payable	15,836	70,840	-	86,676	-
Revenue Bonds Payable	<u>11,800</u>	<u>113,000</u>	<u>365,000</u>	<u>489,800</u>	<u>-</u>
<i>Total Current Liabilities</i>	<u>649,817</u>	<u>1,006,819</u>	<u>7,866,382</u>	<u>9,523,018</u>	<u>919,307</u>
<i>Long-Term Liabilities (net of current portion)</i>					
Compensated Absences Payable	29,430	4,373	-	33,803	-
Claims Payable	-	-	-	-	216,948
OWDA Loans Payable	2,397,515	12,843,684	-	15,241,199	-
OPWC Loans Payable	174,187	1,014,093	-	1,188,280	-
Revenue Bonds Payable	<u>347,200</u>	<u>4,742,000</u>	<u>12,423,429</u>	<u>17,512,629</u>	<u>-</u>
<i>Total Long-Term Liabilities</i>	<u>2,948,332</u>	<u>18,604,150</u>	<u>12,423,429</u>	<u>33,975,911</u>	<u>216,948</u>
<i>Total Liabilities</i>	<u>3,598,149</u>	<u>19,610,969</u>	<u>20,289,811</u>	<u>43,498,929</u>	<u>1,136,255</u>
<b>Net Assets</b>					
Invested in Capital Assets, Net of Related Debt	4,906,397	1,622,368	(5,284,295)	1,244,470	-
Restricted for Repairs and Maintenance	-	-	163,472	163,472	-
Unrestricted	<u>2,189,261</u>	<u>1,500,464</u>	<u>2,075,448</u>	<u>5,765,173</u>	<u>764,939</u>
<i>Total Net Assets</i>	<u>\$ 7,095,658</u>	<u>\$ 3,122,832</u>	<u>\$ (3,045,375)</u>	<u>\$ 7,069,053</u>	<u>\$ 764,939</u>

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

(104,062)

Net Assets of Business-Type Activities

\$ 7,069,053

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

**Ashtabula County, Ohio**  
*Statement of Revenues, Expenses, and Changes in Fund Net Assets*  
*Proprietary Funds*  
*For the Year Ended December 31, 2009*

	Enterprise			Total	Governmental Activity Internal Service Fund
	Sewer District	Water District	Geneva State Park Lodge		
<b>Operating Revenues</b>					
Charges for Services	\$ 2,242,609	\$ 3,238,236	\$ -	\$ 5,480,845	\$ 6,750,601
Tap-in Fees	16,477	-	-	16,477	-
<i>Total Operating Revenues</i>	<u>2,259,086</u>	<u>3,238,236</u>	<u>-</u>	<u>5,497,322</u>	<u>6,750,601</u>
<b>Operating Expenses</b>					
Personal Services	513,433	279,444	-	792,877	-
Fringe Benefits	135,213	85,784	-	220,997	-
Contractual Services	961,343	1,813,985	544,424	3,319,752	96,554
Materials and Supplies	126,501	38,440	-	164,941	-
Claims	-	-	-	-	6,476,616
Depreciation	941,524	901,588	780,403	2,623,515	-
<i>Total Operating Expenses</i>	<u>2,678,014</u>	<u>3,119,241</u>	<u>1,324,827</u>	<u>7,122,082</u>	<u>6,573,170</u>
<i>Operating Income (Loss)</i>	<u>(418,928)</u>	<u>118,995</u>	<u>(1,324,827)</u>	<u>(1,624,760)</u>	<u>177,431</u>
<b>Non-Operating Revenues (Expenses)</b>					
Capital Grants and Contributions	-	35,500	-	35,500	-
Special Assessments	9,431	629,732	-	639,163	-
Bed Tax	-	-	317,754	317,754	-
Reserve Requirement Receipts	-	-	182,709	182,709	-
Interest Income	1,464	-	17,842	19,306	-
Other Non-Operating Revenue	-	-	417	417	-
Net Change in Operations of Lodge	-	-	145,035	145,035	-
Loss on Disposal of Capital Assets	(2,006)	-	-	(2,006)	-
Forgiveness of Debt	(13,267)	-	-	(13,267)	-
Interest and Fiscal Charges	(118,029)	(773,572)	(927,373)	(1,818,974)	-
Debt Issuance Costs	-	-	(12,167)	(12,167)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(122,407)</u>	<u>(108,340)</u>	<u>(275,783)</u>	<u>(506,530)</u>	<u>-</u>
<i>Income (Loss) Before Contributions &amp; Transfers</i>	<u>(541,335)</u>	<u>10,655</u>	<u>(1,600,610)</u>	<u>(2,131,290)</u>	<u>177,431</u>
Transfers In	5,421	-	1,105,903	1,111,324	265,372
Transfers Out	-	-	-	-	-
<i>Change in Net Assets</i>	<u>(535,914)</u>	<u>10,655</u>	<u>(494,707)</u>	<u>(1,019,966)</u>	<u>442,803</u>
<i>Net Assets (Deficit) Beginning of Year</i>	<u>7,631,572</u>	<u>3,112,177</u>	<u>(2,550,668)</u>		<u>322,136</u>
<i>Net Assets (Deficit) End of Year</i>	<u>\$ 7,095,658</u>	<u>\$ 3,122,832</u>	<u>\$ (3,045,375)</u>		<u>\$ 764,939</u>

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

4,081

Change in Net Assets of Business-Type Activities

\$ (1,015,885)

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

**Ashtabula County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2009**

	Enterprise			Total	Governmental Activity Internal Service Fund
	Sewer District	Water District	Geneva State Lodge		
<b>Increase (Decrease) in Cash and Cash Equivalents</b>					
<b>Cash Flows From Operating Activities</b>					
Cash Received from Customers	\$ 2,254,045	\$ 3,296,651	\$ -	\$ 5,550,696	\$ -
Cash Received from Interfund Transactions	-	-	-	-	6,767,427
Cash Paid for Goods and Services	(126,701)	(38,544)	-	(165,245)	-
Cash Paid to Employees	(654,251)	(348,708)	-	(1,002,959)	-
Cash Paid for Contractual Services	(945,837)	(1,802,799)	(544,424)	(3,293,060)	(93,353)
Cash Paid for Claims	-	-	-	-	(6,383,889)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>527,256</u>	<u>1,106,600</u>	<u>(544,424)</u>	<u>1,089,432</u>	<u>290,185</u>
<b>Cash Flows From Non-Capital Financing Activities</b>					
Bed Taxes	-	-	322,299	322,299	-
Operating Grants	-	-	-	-	-
Advances Out	-	-	-	-	-
Transfers In	5,421	-	1,105,903	1,111,324	265,372
Transfers Out	-	-	-	-	-
<i>Net Cash Provided By Non-Capital Financing Activities</i>	<u>5,421</u>	<u>-</u>	<u>1,428,202</u>	<u>1,433,623</u>	<u>265,372</u>
<b>Cash Flows From Capital and Related Financing Activities</b>					
Proceeds of OWDA Loans	94,666	-	-	94,666	-
Proceeds of OPWC Loans	-	-	-	-	-
Proceeds from Bonds	-	-	-	-	-
Discount on Bond Issuance	-	-	-	-	-
Proceeds of Bond Anticipation Notes	-	-	7,333,122	7,333,122	-
Cash received from Capital Grant	-	35,500	-	-	-
Cash received from Special Assessments	31,311	219,929	-	251,240	-
Cash received from Economic Development Agreement	66,733	-	-	-	-
Cash Received from Disposal of Capital Assets	985	-	-	985	-
Cash Received from Capital Reserve Requirements	-	-	182,709	182,709	-
Payment for Capital Acquisitions	(309,323)	(187,810)	-	(497,133)	-
Payment to Governmental Funds for Debt Retirement	-	-	-	-	-
Principal Paid on Debt	(306,452)	(554,306)	(7,680,000)	(8,540,758)	-
Interest Paid on Debt	(118,075)	(773,215)	(913,381)	(1,804,671)	-
<i>Net Cash Used For Capital and Related Financing Activities</i>	<u>(540,155)</u>	<u>(1,259,902)</u>	<u>(1,077,550)</u>	<u>(2,979,840)</u>	<u>-</u>
<b>Cash Flows From Investing Activities</b>					
Interest on Investments	1,464	-	2,553	4,017	-
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(6,014)</u>	<u>(153,302)</u>	<u>(191,219)</u>	<u>(350,535)</u>	<u>555,557</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,166,025</u>	<u>1,066,980</u>	<u>1,374,889</u>	<u>4,607,894</u>	<u>1,284,210</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 2,160,011</u>	<u>\$ 913,678</u>	<u>\$ 1,183,670</u>	<u>\$ 4,257,359</u>	<u>\$ 1,839,767</u>

(Continued)



**Ashtabula County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds (Continued)**  
**For the Year Ended December 31, 2009**

	Enterprise			Total	Governmental Activity Internal Service Fund
	Sewer District	Water District	Geneva State Park Lodge		
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>					
Operating Income (Loss)	\$ (418,928)	\$ 118,995	\$ (1,324,827)	\$ (1,624,760)	\$ 177,431
Adjustments:					
Depreciation	941,524	901,588	780,403	2,623,515	-
(Increase) Decrease in Assets					
Accounts Receivable	(5,041)	58,415	-	53,374	(5,789)
Intergovernmental Receivable	-	-	-	-	22,615
Increase (Decrease) in Liabilities					
Accounts Payable	(3,891)	11,082	-	7,191	3,201
Accrued Wages	6,340	12,951	-	19,291	-
Intergovernmental Payable	28,638	810	-	29,448	-
Claims Payable	-	-	-	-	92,727
Contracts Payable	(8,117)	-	-	(8,117)	-
Compensated Absences Payable	(13,269)	2,759	-	(10,510)	-
<i>Total Adjustments</i>	<u>946,184</u>	<u>987,605</u>	<u>780,403</u>	<u>2,714,192</u>	<u>112,754</u>
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ 527,256</u>	<u>\$ 1,106,600</u>	<u>\$ (544,424)</u>	<u>\$ 1,089,432</u>	<u>\$ 290,185</u>

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

**Ashtabula County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2009*

	Private Purpose Trusts	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$ 514,394	\$ 7,676,686
Cash and Cash Equivalents in Segregated Accounts	485,612	832,504
Receivables:		
Taxes	-	89,745,240
Accounts	-	-
Special Assessments	-	4,705,821
Accrued Interest	2,108	258
Intergovernmental Receivable	-	4,429,058
<i>Total Assets</i>	<u>1,002,114</u>	<u>\$ 107,389,567</u>
<b>Liabilities</b>		
Accounts Payable	670	\$ 7,649
Intergovernmental Payable	-	103,693,959
Undistributed Monies	-	3,687,959
<i>Total Liabilities</i>	<u>670</u>	<u>\$ 107,389,567</u>
<b>Net Assets</b>		
Held in Trust for Nursing Home	182,373	
Held in Trust for Children's Services	196,941	
Held in Trust for Developmental Disabilities	338,355	
Held in Trust for Law Enforcement	232,082	
Held in Trust for Scholarship	51,693	
<i>Total Net Assets</i>	<u>\$ 1,001,444</u>	

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

**Ashtabula County, Ohio**  
*Statement of Changes in Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2009*

	Private Purpose Trusts
<b>Additions</b>	
Contributions	\$ 341,610
Interest	9,211
Miscellaneous	0
<i>Total Additions</i>	350,821
<b>Deductions</b>	
Change in Fair Value of Investments	10,927
Other Operating Expenses	324,598
<i>Total Deductions</i>	335,525
<i>Change in Net Assets</i>	15,296
<i>Net Assets Beginning of Year</i>	986,148
<i>Net Assets End of Year</i>	\$ 1,001,444

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements*  
*December 31, 2009*

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

***A. The County***

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

***B. Reporting Entity***

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

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

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

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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

***Ash Craft Industries*** – Ash Craft Industries (the Industry) is a legally separate, non-profit organization, (organized under Section 501 (C) (3) of the Internal Revenue Code) served by a self-appointing board of trustees. The Industry, under a contractual agreement with the Ashtabula County Board of Developmental Disabilities provides employment for developmentally disabled citizens. The Ashtabula County Board of DD provides the Industry with expenses and personnel for operation of the Industry, including staff salaries and benefits and certain supplies and advertising. Based on the significant services and resources provided by the County to the Industry and the Industry’s sole purpose of providing assistance to the developmentally disabled adults of Ashtabula County, the Industry is reflected as a component unit of Ashtabula County. The Industry has a December 31 fiscal year end. Separately issued financial statements can be obtained from Ash Craft Industries, 2505 South Ridge East, Ashtabula, Ohio 44004.

***Ashtabula County Airport Authority*** – The Ashtabula County Airport Authority (the Airport Authority) was created by a resolution of the County Commissioners under the authority of Chapter 308 of the Ohio Revised Code. The Airport Authority is governed by a nine member board of trustees appointed by the County Commissioners. The Board of Trustees has the authority to exercise all of the powers and privileges provided under the law. These powers include the ability to sue or be sued in its corporate name, the power to establish and collect rates, rentals and other charges, the authority to acquire, construct, operate, manage and maintain airport facilities, the authority to buy and sell real and personal property, and the authority to issue debt for acquiring or constructing any facility or permanent improvement. During 1997 the County loaned the Airport Authority \$90,000 for the purchase of a refueler truck. As of December 31, 2009, no payments have been made on this obligation. Since the Airport imposes a financial burden on the County, the Airport is reflected as a component unit of Ashtabula County. The Airport has a December 31 year end. Separately issued financial statements can be obtained from the Ashtabula County Airport Authority, 2382 Airport Rd., Jefferson, Ohio 44047.

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

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

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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

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

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

***A. Basis of Presentation***

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

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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

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

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

***B. Fund Accounting***

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

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

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

***Motor Vehicle and Gas Tax Fund*** The motor vehicle and gas tax special revenue fund is used to account for all revenue received by the County for Motor Vehicle and Gas Tax. The revenue is spent for road and bridge infrastructure.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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

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

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

***County Board of Developmental Disabilities Fund*** The County Board of Developmental Disabilities special revenue fund is used to account for the operation of a school and programs for the developmentally disabled. Revenue sources are County-wide property tax levies and several Federal and State grants and subsidies.

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

***Community Mental Health Fund*** The Community Mental Health special revenue fund is used to account for a County-wide property tax levy and Federal and State grants that are expended primarily to pay the cost of contracts with local mental health agencies that provide services to the public at large.

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

***Proprietary Fund Type*** Proprietary fund reporting focuses on the determination of operating income, changes in net asset, financial position, and cash flows. Proprietary funds are classified as either enterprise or internal service.

***Enterprise Funds*** Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The sewer district, water district, and Geneva State Lodge funds are the County's major enterprise funds.

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

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

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

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



**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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

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

***C. Measurement Focus***

***Government-wide Financial Statements*** The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the Statement of Net Assets. The Statement of Activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net assets.

***Fund Financial Statements*** All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of fund net assets. The statement of revenues, expenses and changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary fund activities.

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

***D. Basis of Accounting***

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2009, but which were levied to finance fiscal year 2010 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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

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

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

During 2009, investments were limited to nonnegotiable certificates of deposit, mutual funds, repurchase agreements, federal national mortgage association notes, federal home loan bank notes, stock and STAROhio.

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2009.

Under existing Ohio statues all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2009 amounted to \$378,461, which includes \$363,039 assigned from other County funds.

The County has segregated bank accounts for monies held separate from the County's central bank account. These interest bearing depository accounts are presented in the statement of net assets as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury. Limited cash held by the Sheriff, Prosecutor, Mental Health and Recovery Services Board, Board of Developmental Disabilities, Sewer District, Water District, Convention Facilities Authority and grant funds managed by Ashtabula County 503 Corp are included in this line item.

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

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

A covenant of the revenue bonds issued for the construction of the Geneva State Park Lodge dictates that the County maintains a trust account held in reserve to ensure servicing of the debt. The balance in this account is presented in the statement of net asset as "Cash and Cash Equivalents with Fiscal Agents" and represents the monies held for the County.

Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are presented on the financial statements as cash equivalents.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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***F. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2009, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

***G. Materials and Supplies Inventory***

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

***H. Restricted Assets***

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

***I. Capital Assets***

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

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

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2009

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

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

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

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

Infrastructure assets consist of County roads and bridges and includes infrastructure acquired prior to December, 1980. These assets are presented using the modified approach and are, therefore, not depreciated. Costs incurred by the County to preserve existing roads and bridges are expensed rather than capitalized. Only those costs that represent additions or improvements are capitalized. Additional disclosures about the condition assessments and maintenance cost regarding the County's roads and bridges appear in the Required Supplementary Information.

***J. Interfund Balances***

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

***K. Compensated Absences***

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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

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

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

***L. Accrued Liabilities and Long-Term Obligations***

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

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

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

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

***N. Net Assets***

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net assets restricted for other purposes include court programs, delinquent real estate tax collection, 911 system and economic development.

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

***O. Fund Balance Reserves***

The County reserves those portions of fund balance which are legally segregated for specific future use or which do not represent available expendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund equity, which is available for appropriation, in future periods. Fund balance reserves are established for encumbrances, loans to component units and loans receivable (revolving loan monies loaned to local businesses).

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

***P. Operating Revenues and Expenses***

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

***Q. Interfund Activity***

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

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

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

***R. Extraordinary and Special Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence.

***S. Estimates***

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

***T. Budgetary Data***

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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

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

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

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

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

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

**NOTE 3: BUDGETARY BASIS OF ACCOUNTING**

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
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, 2009

**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. Advances In and Advances Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).

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

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

	General	Motor Vehicle and Gas Tax	Public Assistance	Children's Services	Board of Developmental Disabilities	Nursing Home	Community Mental Health
GAAP Basis	\$ 38,582	\$ 290,420	\$ 82,752	\$ 136,458	\$ (1,879,529)	\$ 139,985	\$ 279,164
Unrecorded Cash	(796)	4,331	-	-	-	-	-
Revenue Accruals	(101,183)	98,392	545,707	409,039	(155,225)	37,146	(9,759)
Expenditure Accruals	74,595	106,148	64,244	102,619	(91,533)	375,574	540,702
Advance Out	(82,192)	-	-	-	-	-	-
Encumbrances	(247,282)	(66,424)	(1,093,306)	-	(342,682)	(154,229)	(7,752)
Budget Basis	<u>\$ (318,276)</u>	<u>\$ 432,867</u>	<u>\$ (400,603)</u>	<u>\$ 648,116</u>	<u>\$ (2,468,969)</u>	<u>\$ 398,476</u>	<u>\$ 802,355</u>

**NOTE 4: ACCOUNTABILITY**

At December 31, 2009, the HUD Special Housing Voucher and Drug Task Force special revenue funds had deficit fund balances of \$38,716 and \$8,760, respectively. This deficit was caused by the recognition of expenditures on the accrual basis of accounting which are substantially greater than expenditures recognized on the cash basis. The Geneva State Park Lodge enterprise fund had deficit net assets of \$3,045,375. This deficit is caused by the financing of start-up expenses and by the recognition of depreciation expense. The general fund is liable for deficits in either fund, and provides transfers when cash is required, rather than when accruals occur.

**NOTE 5: DEPOSITS AND INVESTMENTS**

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury, or any other obligation guaranteed as to principal or interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States.
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly with the County;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio);
7. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
8. Up to twenty-five percent of the County's average portfolio in either of the following
  - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and mature within 270 days after purchase.
  - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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

9. Fifteen percent of the County's total average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase
10. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rate commercial paper.
11. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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

***Deposits***

***Custodial Credit Risk*** Custodial credit risk is the risk that, in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$27,802,360 of the County's bank balance of \$30,843,991 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2009

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

***Investments***

Investments are reported at fair value. As of December 31, 2009, the County had the following investments:

Investment Type	Fair Value	Investment Maturities		
		12 Months or Less	1-3 Years	3-5 Years
STAROhio	\$ 5,986,260	\$ 5,986,260	\$ -	\$ -
KeyCorp Common Stock	20,640	-	-	20,640
American Electric Power Co., Inc. Common Stock	2,714	-	-	2,714
Repurchase Agreements	13,363,222	13,363,222	-	-
US Treasury Bills	743,457	743,376	-	-
Federal National Mortgage Association Bonds	50,110	50,110	-	-
Federal Home Loan Bank Notes	319,266	-	319,266	-
Indiana Michigan Power Preferred Stock	50,340	-	-	50,340
<b>Total Investments</b>	<b>\$ 20,536,009</b>	<b>\$ 20,142,968</b>	<b>\$ 319,266</b>	<b>\$ 73,694</b>

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

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

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2009

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

**Concentration of Credit Risk** The County has some limits on amounts that may be invested in any one issuer, as detailed above. None of those limits have been exceeded at December 31, 2009. The following is the County's investment allocation at December 31, 2009:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Percent of Total</u>
STAROhio	\$ 5,986,260	29.2%
KeyCorp Common Stock	20,640	0.1%
America Electric Power Common Stock	2,714	0.0%
Repurchase Agreement	13,363,222	65.1%
U.S. Treasury Bills	743,376	3.6%
Federal National Mortgage Assoc. Bonds	50,110	0.2%
Federal Home Loan Bank Notes	319,266	1.6%
Indiana Michigan Power Preferred Stock	50,340	0.2%
Total Investments	<u>\$ 20,535,928</u>	<u>100.0%</u>

**NOTE 6: PROPERTY TAXES**

Property taxes include amounts levied against all real and public property, and tangible personal property located in the County. Property tax revenue received during 2009 for real and public utility property taxes represents collections of the 2008 taxes. Property tax payments received during 2009 for tangible personal property (other than public utility property) are for 2009 taxes.

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

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

2009 tangible personal property taxes are levied after October 1, 2008 on the value as of December 31, 2008. Collections are made in 2009. Tangible personal property assessments are being phased out – the assessment percentage for all property including inventory for 2009 is 12.5 percent. This will be reduced to 6.25 percent for 2009 and zero for 2010. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable at September 20.

The full tax rate for all County operations for the year ended December 31, 2009 was \$11.03 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

Real property	\$ 1,766,956,544
Public utility personal property	84,441,360
Tangible personal property	<u>11,636,920</u>
Total assessed value	<u>\$ 1,867,942,290</u>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Current property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2009 for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2009 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

**NOTE 7: PERMISSIVE SALES AND USE TAX**

In April 1977, the County Commissioners, by resolution imposed a 1/2 percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage use, or consumption in the County of tangible personal property, including automobiles, not subject to sales tax. At the November 1977 general election a renewal of the tax was approved by the voters of the County. On July 1, 1985, the County Commissioners by resolution imposed an additional 1/2 percent tax.

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

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

**NOTE 8: RECEIVABLES**

Receivables at December 31, 2009 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, accrued interest, alimony, child support, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Except for alimony and child support collected and distributed through an agency fund, receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

At December 31, 2009 the Ashtabula County Airport, a discretely presented component unit, owed \$90,000 to the General Fund. This amount is presented on the statement of net assets as "component unit receivable" and "primary government payable" and represents amounts the County loaned to the component unit. The receivable is not expected to be collected within the year.

Special assessments expected to be collected in more than one year amount to \$1,296,103. At December 31, 2009 the amount of delinquent special assessments was \$38,184.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2009

**NOTE 8: RECEIVABLES (Continued)**

A summary of the principal items of intergovernmental receivables follows:

<i>Governmental Activities</i>	<i>Amount</i>
Local Government	\$ 739,661
Homestead and Rollback	979,977
Motor Vehicle License Tax	1,819,072
Motor Vehicle Gas Tax	1,146,420
Grants	-
Federal Government Reimbursements	949,053
State Government Reimbursements	708,806
Total	\$ 6,342,989

**NOTE 9: SHARED RISK POOL**

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

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2009 was \$428,423.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2009

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

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

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

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

**NOTE 10: RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2009, the County contracted with the County Risk Sharing Authority (CORSA) for insurance coverage as follows:

**I. Liability**

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

**II. Property**

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



**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2009

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

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

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

In 2009, the County participated in a risk-sharing pool, the County employee Benefits Consortium of Ohio, Inc. (CEBCO) to provide hospital/medical and prescription drug coverage benefits for employees. CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the Health Insurance internal service fund by participating funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$75,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums. Incurred but not reported claims of \$632,655 have been accrued as a liability based on estimate by a third-party administrator.

The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for injured employees. Claims expense of \$131,189 for 2009 is accrued as a liability at year end. The reserve for future claims liability of \$216,948 is reported as a long-term liability on the statement of net assets, based on the requirements of GASB statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported.

The claims liability reported at December 31, 2009, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in total claims activity for 2008 and 2009 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2008	\$ 1,198,000	\$ 6,221,967	\$ 6,395,474	\$ 1,024,493
2009	1,024,493	6,476,616	6,383,889	1,117,220

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2009

**NOTE 11: CAPITAL ASSETS**

A summary of changes in capital assets during 2009 follows:

	Beginning Balance 01/01/2009	Additions	Deletions	Ending Balance 12/31/2009
<b>Governmental Activities</b>				
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 849,188	\$ -	\$ -	\$ 849,188
Infrastructure	110,227,961	-	-	110,227,961
<i>Total Capital Assets Not Being Depreciated</i>	111,077,149	-	-	111,077,149
<i>Capital Assets, Being Depreciated:</i>				
Buildings	28,657,143	1,526,252	-	30,183,395
Improvements Other Than Buildings	740,105	-	-	740,105
Equipment	6,521,265	253,980	-	6,775,245
Vehicles	5,955,714	615,971	(246,545)	6,325,140
<i>Total Capital Assets, Being Depreciated</i>	41,874,227	2,396,203	(246,545)	44,023,885
<i>Less Accumulated Depreciation:</i>				
Buildings	(6,560,132)	(453,510)	-	(7,013,642)
Improvements Other Than Buildings	(239,897)	(25,734)	-	(265,631)
Equipment	(3,193,509)	(330,486)	-	(3,523,995)
Vehicles	(2,839,760)	(402,025)	215,826	(3,025,959)
<i>Total Accumulated Depreciation</i>	(12,833,298)	(1,211,755) *	215,826	(13,829,227)
<i>Total Capital Assets Being Depreciated, Net</i>	29,040,929	1,184,448	(30,719)	30,194,658
<i>Total Governmental Capital Assets, Net</i>	\$ 140,118,078	\$ 1,184,448	\$ (30,719)	\$ 141,271,807

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2009

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

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

General Government:	
Legislative and Executive	\$ 263,258
Judicial	65,205
Public Safety	203,401
Public Works	208,524
Health	199,056
Human Services	272,311
	\$ 1,211,755

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	Beginning Balance 01/01/2009	Additions	Deletions	Ending Balance 12/31/2009
<b>Business-Type Activities:</b>				
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 218,083	\$ -	\$ -	\$ 218,083
Construction in Progress	903,365	420,974	(665,029)	659,310
<i>Total Capital Assets Not Being Depreciated</i>	1,121,448	420,974	(665,029)	877,393
<i>Capital Assets, Being Depreciated:</i>				
Buildings	22,573,156	-	-	22,573,156
Water and Sewer System	47,011,054	665,030	-	47,676,084
Equipment	2,562,774	12,790	-	2,575,564
Vehicles	219,101	63,368	(29,909)	252,560
<i>Total Capital Assets, Being Depreciated</i>	72,366,085	741,188	(29,909)	73,077,364
<i>Less Accumulated Depreciation:</i>				
Buildings	(5,477,213)	(632,703)	-	(6,109,916)
Water and Sewer System	(20,675,760)	(1,674,440)	-	(22,350,200)
Equipment	(1,771,221)	(302,905)	-	(2,074,126)
Vehicles	(117,516)	(13,467)	26,918	(104,065)
<i>Total Accumulated Depreciation</i>	(28,041,710)	(2,623,515)	26,918	(30,638,307)
<i>Total Capital Assets Being Depreciated, Net</i>	44,324,375	(1,882,327)	(2,991)	42,439,057
<i>Total Business-Type Capital Assets, Net</i>	\$ 45,445,823	\$ (1,461,353)	\$ (668,020)	\$ 43,316,450

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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**NOTE 12: DEFINED BENEFIT PENSION PLANS**

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

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

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

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2009, members in state and local classifications contributed 10.0 percent of covered payroll, public safety members and law enforcement members contributed 10.1 percent. The employer contribution rate for 2009 was 14.0 percent, except for those plan members in law enforcement or public safety. For those classifications, the employer's contributions were 17.63 percent of covered payroll.

For 2009 a portion of the County's contribution equal to 7.00 percent of covered payroll from January 1 through March 31, 2009 and 5.50 percent from April 1 through December 31, 2009 was allocated to fund the post-employment health care plan. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate of 14 percent for the local employers, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to traditional and combined plans for the years ended December 31, 2009, 2008 and 2007 were \$4,845,333, \$4,912,484, and \$4,882,403, respectively. The full amount has been contributed for 2008 and 2007, 93.5 percent has been contributed for 2009 with the remainder being presented as "intergovernmental payable" in the governmental activities column of the statement of net assets. Contributions to the member-directed plan for 2009 were \$69,605 made by the County and \$49,717 made by the plan members.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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

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

Plan Description – The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio is a statewide retirement plan for licensed teachers and other faculty members employed in the public schools of Ohio or any school, community school, college, university, institution or other agency controlled, managed and supported, in whole or in part, by the state or any political subdivision thereof. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 East Broad Street, Columbus, OH 43215-3371 or by calling (888) 227-7877, or by visiting the STRS Ohio website at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DC plan allows members to allocate all their member contributions and employer contributions equal to 10.5 percent of earned compensation among various investment choices. The Combined Plan offers features of the DC Plan and the DB Plan. In the Combined Plan, member contributions are allocated to investment choices by the member, and employer contributions are used to fund a defined benefit payment at a reduced level from the regular DB Plan. Contributions into the DC Plan and the Combined Plan are credited to member accounts as employers submit their payroll information to STRS Ohio, generally on a biweekly basis. DC and Combined Plan members will transfer to the DB Plan during their fifth year of membership unless they permanently select the DC or Combined Plan.

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

Benefits are established under Sections 3307.80 to 3307.90 of the Revised Code. For members who select the DC Plan, all member contributions and employer contributions at a rate of 10.5% are placed in an investment account. The member determines how to allocate the member and employer money among various investment choices. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump-sum withdrawal. Employer contributions into members’ accounts are vested after the first anniversary of the first day of paid service. If a member dies before retirement benefits begin, the member’s designated beneficiary is entitled to receive the member’s account balance.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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

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

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

Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – For the fiscal year ended June 30, 2009, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS for the years ended December 31, 2009, 2008 and 2007 were \$141,729, \$154,510, and \$128,664, respectively. 100 percent has been contributed for the years 2009, 2008 and 2007.

**NOTE 13: POSTEMPLOYMENT BENEFITS**

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

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

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

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2009, local government employers contributed 14 percent of covered payroll (17.63 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The amount of the employer contributions which was allocated to fund post-employment health care was 7.00 percent of covered payroll from January 1 through March 31, 2009 and 5.50 percent from April 1 through December 31, 2009.

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

The County’s contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008, and 2007 were \$2,036,510, \$2,420,210 and \$1,887,208 respectively; 93.5 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan which was effective January 1, 2008. Member and employer contribution rates increased as of January 1, 2007, January 1, 2008 and January 1, 2009, which allowed additional funds to be allocated to the health care plan.

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

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

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2009, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County’s contributions for health care for the years ended December 31, 2009, 2008 and 2007 were \$10,124, \$11,036, and \$9,190, respectively. 100 percent has been contributed for 2009, 2008, and 2007.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2009

**NOTE 14: COMPENSATED ABSENCES**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Compensatory time, up to 240 hours, must be taken within 180 days from date earned or is paid in cash to employees. Upon retirement or death, twenty-five (25) percent of an employee's accumulated, unused sick leave is paid, up to a maximum of 240 hours.

**NOTE 15: LONG-TERM OBLIGATIONS**

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
<b>Governmental Activities:</b>			
4-H Building Bonds-2000	5.00%	126,000	12/1/2030
Various Purpose Bonds-1999	3.30%	6,135,000	12/1/2009
County Building Bonds-2001	4.90%	1,000,000	12/1/2011
Nursing Home Improvement Bonds-2003	4.50%	3,500,000	5/1/2031
Road Improvement Bond-2003	4.95%	225,000	8/1/2014
OPWC Loan-Cork Cold Springs Road/Bridges-2004	0.00%	50,000	1/1/2015
OPWC Loan-State Road Safety Realignment-2006	0.00%	100,000	1/1/2017
Note Payable - Engineer's Excavator-2006	4.90%	144,870	1/27/2009
Note Payable - Engineer's Excavator-2007	5.25%	84,250	6/8/2010
Private Activity Bond - Cook Road Improvement - 2006	7.00%	92,000	10/5/2026
<b>Business-Type Activities:</b>			
Revenue Bonds-Sewer District Improv.-1998 #1	5.00%	509,700	1/1/2028
Revenue Bonds-Water System Acquisition Bonds-2005	3.97%	5,311,000	6/1/2035
Revenue Bonds-Geneva State Park Lodge-2004	5.66%	14,200,000	6/1/2029
Lodge & Conference Center Improvement Notes-2008	2.15%	7,330,000	5/28/2009
OWDA Loan-Palmer Avenue-1994	3.54%	684,854	7/4/2014
OWDA Loan-County Line Road Waterline-1994	7.21%	175,606	1/1/2014
OWDA Loan-Austinburg Sewer Improv.-1998	3.20%	2,095,097	1/1/2020
OWDA Loan-Driftwood Sanitary Sewer-2000	2.00%	321,987	1/1/2019
OWDA Loan-Rome Rock Creek-2000	2.00%	359,259	7/1/2021
OWDA Loan-North Bend Sewer-2000	5.77%	196,919	7/1/2020
OWDA Loan-AshCraft Wastewater-2001	3.64%	761,353	7/1/2022
OWDA Loan-Holiday Campland Wastewater-2002	1.00%	538,569	1/1/2013
OWDA Loan-Water System #2-2004	4.34%	13,220,039	7/1/2033
OWDA Loan-Airport-2002	5.15%	41,961	7/1/2012
OWDA Loan-Olive Drive Sewer	3.85%	79,013	7/1/2023
OWDA Loan-Waterline Construction	4.48%	1,131,604	7/1/2025
OWDA Loan-Waterline Extension 2005	4.00%	117,783	7/1/2025
OWDA Loan-Waterline Extension 2006	4.00%	459,849	7/1/2037
OWDA Loan-Austinburg Sewer Design 2007	4.97%	303,967	7/1/2013
OPWC Loan-Plymouth-Stumpville Road-1999	0.00%	146,000	7/1/2019
OPWC Loan-Driftwood Sanitary Sewer-2000	0.00%	316,704	1/1/2022
OPWC Loan-Lake Road Waterline Replacement-2003	0.00%	249,515	7/1/2024
OPWC Loan-Geneva Area Lake Road Waterline-2005	0.00%	71,948	1/1/2027
OPWC Loan-Saybrook Water Tank Improvement-2005	0.00%	349,900	7/1/2020
OPWC Loan-Jone/Perry/N. Market Waterline-2005	0.00%	165,000	1/1/2026
OPWC Loan-Ashtabula County Water System-2007	0.00%	350,000	1/1/2029
OPWC Loan-State Road Ph 3/Clay Street Ph 5-2009	0.00%	149,714	1/1/2022



**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2009

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

Changes in the County's long-term obligations during 2009 were as follows:

	Outstanding 12/31/2008	Additions	Reductions	Outstanding 12/31/2009	Amounts Due In One Year
<b>Governmental Activities:</b>					
<i>General Obligation Bonds (Unvoted):</i>					
4H Building	\$ 107,700	\$ -	\$ (2,800)	\$ 104,900	\$ 2,900
1999 Various Purpose	730,000	-	(730,000)	-	-
2001 County Building	351,571	-	(110,314)	241,257	116,966
2003 Nursing Home Improvement	3,146,500	-	(80,800)	3,065,700	84,500
2002 Road Improvement	135,000	-	(22,500)	112,500	22,500
<i>Total General Obligation Bonds</i>	<u>4,470,771</u>	<u>-</u>	<u>(946,414)</u>	<u>3,524,357</u>	<u>226,866</u>
<i>OPWC Loans:</i>					
Cork Cold Springs Road/Bridges	30,000	-	(2,500)	27,500	5,000
State Road Safety Realignment	80,000	-	(5,000)	75,000	10,000
State Road and Clay Street	-	149,714	-	149,714	6,250
<i>Total OPWC Loans</i>	<u>110,000</u>	<u>149,714</u>	<u>(7,500)</u>	<u>252,214</u>	<u>21,250</u>
<i>Other Long-Term Obligations:</i>					
Notes Payable	107,907	-	(78,489)	29,418	29,418
Cook Road Improvement (TIF)	87,210	-	(2,554)	84,656	2,738
Capital Leases	305,324	107,000	(251,091)	161,233	66,371
Claims Payable	260,649	-	(43,701)	216,948	-
Compensated Absences	2,889,711	249,684	(301,008)	2,838,387	1,130,570
<i>Total Other Long-Term Obligations</i>	<u>3,650,801</u>	<u>356,684</u>	<u>(676,843)</u>	<u>3,330,642</u>	<u>1,229,097</u>
<i>Total Governmental Activities</i>	<u>\$ 8,231,572</u>	<u>\$ 506,398</u>	<u>\$ (1,630,757)</u>	<u>\$ 7,107,213</u>	<u>\$ 1,477,213</u>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2009

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

	Outstanding 12/31/2008	Additions	(Reductions)	Outstanding 12/31/2009	Amounts Due In One Year
<b>Business-Type Activities:</b>					
<b>Revenue Bonds (Self-Supporting):</b>					
Sewer District Improvement #1	\$ 370,200	\$ -	\$ (11,200)	\$ 359,000	\$ 11,800
Water System Acquisition Bonds	4,963,000	-	(108,000)	4,855,000	113,000
Geneva State Park Lodge	13,225,000	-	(350,000)	12,875,000	365,000
Unamortized Discount	(91,040)	-	4,469	(86,571)	-
<b>Total Revenue Bonds</b>	<b>18,467,160</b>	<b>-</b>	<b>(464,731)</b>	<b>18,002,429</b>	<b>489,800</b>
<b>General Obligation Notes:</b>					
Lodge & Conference Center Notes	7,330,000	7,330,000	(7,330,000)	7,330,000	7,330,000
Unamortized Discount	5,498	-	(5,498)	-	-
<b>Total General Obligation Notes</b>	<b>7,335,498</b>	<b>7,330,000</b>	<b>(7,335,498)</b>	<b>7,330,000</b>	<b>7,330,000</b>
<b>OWDA Loans:</b>					
Palmer Avenue	238,362	-	(39,987)	198,375	41,415
County Line Road Waterline	68,691	-	(11,895)	56,796	12,752
Austinburg Sewer Improvement	1,258,239	-	(104,013)	1,154,226	108,343
Driftwood Sanitary Sewer	204,157	-	(15,510)	188,647	16,058
Rome Rock Creek	240,965	-	(17,149)	223,816	17,493
North Bend Sewer	139,152	-	(8,819)	130,333	9,335
AshCraft Wastewater	571,097	-	(33,435)	537,662	34,663
Holiday Campland Wastewater	221,894	-	(54,646)	167,248	55,194
Water System #1	11,874,381	-	(279,599)	11,594,782	291,865
Airport	17,163	-	(4,596)	12,567	4,836
Olive Drive Sewer	62,896	-	(3,311)	59,585	3,440
Water Line Construction	967,330	-	(40,679)	926,651	42,523
Waterline Extension - 2005	90,220	-	(3,952)	86,268	4,112
Waterline Extension - 2006	345,652	(8,350)	(4,394)	332,908	8,791
Austinburg Sewer Design 2007	157,689	94,666	(15,100)	237,255	15,100
<b>Total OWDA Loans</b>	<b>16,457,888</b>	<b>86,316</b>	<b>(637,085)</b>	<b>15,907,119</b>	<b>665,920</b>
<b>OPWC Loans:</b>					
Plymouth-Stumpville Road	76,650	-	(7,300)	69,350	7,300
Driftwood Road	205,858	-	(15,835)	190,023	15,836
Lake Road Waterline	193,297	-	(12,471)	180,826	12,470
Geneva Area Lake Road Waterline	64,805	-	(3,600)	61,205	3,600
Saybrook Water Tank Improvement	315,412	-	(21,753)	293,659	21,752
Jones/Perry/N.Market St. Waterline	164,363	-	(8,218)	156,145	8,218
Ashtabula County Water System	341,248	-	(17,500)	323,748	17,500
<b>Total OPWC Loans</b>	<b>1,361,633</b>	<b>-</b>	<b>(86,677)</b>	<b>1,274,956</b>	<b>86,676</b>
Compensated Absences	70,955	21,497	(32,007)	60,445	26,642
<b>Total Business-Type Activities</b>	<b>\$ 43,693,134</b>	<b>\$7,437,813</b>	<b>\$ (8,555,998)</b>	<b>\$ 42,574,949</b>	<b>\$ 8,599,038</b>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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

General obligation bonds are direct obligations of the County and will be paid from the general bond retirement debt service fund using property tax revenues. The general obligation Ohio Public Works Commission (OPWC) loans will be paid from a special revenue fund using gasoline tax revenue.

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

In 2008, \$7,330,000 of revenue bonds were issued by the County for the County Convention and Facilities Authority. The debt proceeds of both preceding bond issues were used to construct, make improvements to, and pay related start-up costs of a 109 room resort lodge and conference facility at Geneva State Park. In 2009, the County retired the revenue bonds with the proceeds of general obligation notes totaling \$7,330,000.

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

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

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

<u>Date</u>	<u>Principal Amount to be Redeemed</u>
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, 2009

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

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

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

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

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

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

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

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2009

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

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

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

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

Year	General Obligation Bonds		OPWC Loans	Other Long-Term Liabilities	
	Principal	Interest	Principal	Principal	Interest
2010	\$ 227,226	\$ 159,133	\$ 21,250	\$ 32,156	\$ 7,390
2011	237,731	148,253	27,500	2,936	5,642
2012	117,900	138,841	27,500	3,132	5,445
2013	122,300	133,049	27,500	3,374	5,203
2014	126,800	127,427	27,500	3,618	4,959
2015-2019	596,500	556,821	90,000	22,398	20,688
2020-2024	743,800	409,489	30,964	31,753	11,134
2025-2029	927,800	225,229	-	14,707	1,006
2030-2031	424,300	28,709	-	-	-
<b>Total</b>	<b>\$ 3,524,357</b>	<b>\$ 1,926,951</b>	<b>\$ 252,214</b>	<b>\$ 114,074</b>	<b>\$ 61,467</b>

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

Year	General Obligation Notes		Revenue Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2010	\$ 7,330,000	\$ 128,275	489,800	958,134	642,029	643,618	\$ 86,677
2011	-	-	514,300	934,039	667,511	618,135	86,677
2012	-	-	541,000	908,699	691,375	591,560	86,677
2013	-	-	569,600	882,086	659,299	564,197	86,677
2014	-	-	596,300	853,984	646,473	536,139	86,677
2015-2019	-	-	3,477,900	3,776,672	3,376,455	2,261,629	429,734
2020-2024	-	-	4,517,800	2,738,144	3,029,655	1,581,456	310,514
2025-2029	-	-	5,892,300	1,324,178	3,078,088	927,188	101,323
2030-2034	-	-	1,342,000	180,337	2,546,071	225,742	-
2035	-	-	148,000	2,938	-	-	-
<b>Total</b>	<b>\$ 7,330,000</b>	<b>\$ 128,275</b>	<b>\$ 18,089,000</b>	<b>\$ 12,559,211</b>	<b>\$ 15,336,956</b>	<b>\$ 7,949,664</b>	<b>\$ 1,274,956</b>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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

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

The balance of these loans is as follows:

OWDA Loans:	
Waterline Extension - 2006	332,908
Austinburg Sewer Design	<u>237,255</u>
Total	<u>\$ 570,163</u>

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

At December 31, 2009, the County had an unvoted debt margin of \$8,028,517, and a direct debt margin of \$34,662,250.

The County has pledged future sewer district revenues, net of specified operating expenses, to repay revenue bonds, OPWC loans and OWDA loans. Proceeds from the bonds and loans have provided financing of improvement and replacement of multiple wastewater lines and to the treatment plants. The debt is payable solely from net revenues and is payable through 2029. Annual principal and interest payments on the debt issues are expected to require less than 100 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$3,936,643. Principal and interest paid and total net revenues for the current year were \$424,527 and \$524,060, respectively.

The County has pledged future water district revenues, net of specified operating expenses, to repay revenue bonds, OPWC loans and OWDA loans. Proceeds from the bonds provided financing for the purchase of the water system from a private enterprise. Proceeds from the loans have provided financing of improvement, replacement, or extension, of many water lines throughout the service area. The debt is payable solely from net revenues and is payable through 2035. Annual principal and interest payments on the debt issues are expected to require less than 100 percent of net revenues in future years; however, in 2009, the principal and interest payments exceed net revenues. The total principal and interest remaining to be paid on the debt is \$29,523,314. Principal and interest paid and total net revenues for the current year were \$1,309,726 and \$1,020,583, respectively.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2009

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

The County has pledged all future Geneva State Park lodge revenues, net of specified operating expenses, to repay revenue bonds. In addition to the pledged operating revenues, a 2 percent bed tax levied by the Ashtabula County Convention and Facilities Authority, bed tax revenues of \$50,000 each from the Village of Geneva-on-the-Lake and the Ashtabula County Convention and Visitors' Bureau for the first five years of operation are also pledged to repay the bonds. Further, up to two-thirds of the County's real estate transfer tax revenue received by the general fund can be used to repay the debt. Proceeds from the bonds provided financing for the construction of the building and start-up of the business. The bonds are payable through 2029. Annual principal and interest payments on the debt issues are expected to require 100 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$22,319,993. Principal and interest paid and total net revenues for the current year were \$1,105,903 and \$119,333, respectively.

**Conduit Debt Obligations** From time to time, the County has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2009 there were three series of industrial revenue bonds outstanding, with an aggregate principal amount payable of \$2,516,904.

**NOTE 16: LOAN PAYABLE**

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

In the current year, the loan payment included \$26,324 of principal and \$4,524 interest paid. The following summary is of the 503 Corporation's future annual principal and interest requirements to retire the FMHA long-term obligations:

Year	FMHA Loan		
	Principal	Interest	Total
2010	\$ 26,586	\$ 4,261	\$ 30,847
2011	26,853	3,995	30,848
2012	27,121	3,727	30,848
2013	27,393	3,455	30,848
2014	27,666	3,182	30,848
2015-2019	142,539	11,701	154,240
2020-2024	147,859	5,915	153,774
Total	\$ 426,017	\$ 36,236	\$ 462,253

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2009

**NOTE 17: CAPITALIZED LEASES**

The County entered into a lease for the acquisition of an electric generator for the Nursing and Rehabilitation Center. This lease obligation meets the criteria of a capital lease as defined by Financial Accounting Standards Board Statement Number 13, "Accounting for Leases" and have been recorded in the statement of net assets.

The original amounts capitalized and the book value as of December 31, 2009 for governmental activities follows:

	Governmental Activities
Asset:	
Equipment	\$ 260,707
Less: Accumulated Depreciation	(40,427)
Current Book Value	\$ 220,280

In 2010, the County will be making lease payments of \$81,684 which consists of \$66,371 in principal and \$15,313 in interest expense. The following is a schedule of the future minimum lease payments required and the present value of the minimum lease payments as of December 31, 2009.

	Year	Amount
	2010	\$ 81,684
	2011	33,264
	2012	24,201
	2013	24,201
	2014	22,185
Total minimum lease payments		185,535
Less: amount representing interest		24,302
Present value of minimum lease payments		\$ 161,233



**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2009

**NOTE 18: INTERFUND TRANSFERS AND BALANCES**

**A. Interfund Transfers**

Interfund transfers for the year ended December 31, 2009, consisted of the following:

Transfers To	Transfers From				Totals
	General	Motor Vehicle and Gas Tax	Nursing Home	Other Governmental Funds	
<b>Governmental</b>					
General	\$ -	\$ -	\$ -	\$ 941,063	\$ 941,063
Public Assistance	-	-	-	1,189,203	1,189,203
Other Governmental Funds	1,030,000	42,450	222,393	950,000	2,244,843
Total Governmental	1,030,000	42,450	222,393	3,080,266	4,375,109
<b>Business-Type</b>					
Sewer	-	-	-	5,421	5,421
Geneva State Park Lodge	-	-	-	1,105,903	1,105,903
Internal Service	265,372	-	-	-	265,372
Total Business-Type	265,372	-	-	1,111,324	1,376,696
Government-wide Total	\$ 1,295,372	\$ 42,450	\$ 222,393	\$ 4,191,590	\$ 5,751,805

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

**B. Interfund balances**

Interfund balances consisted of the following at December 31, 2009, as reported on the fund statements:

Payable Fund	Receivable Fund		Total
	General	Hospitalization	
Nursing Home	\$ -	\$ 5,877	\$ 5,877
Youth Services	-	4,710	4,710
Special Probation	-	4,448	4,448
Community Mental Health	-	1,810	1,810
Governor's Public Safety Grant	5,000	-	5,000
COPS Methamphetamine Grant	30,865	-	30,865
Drug Task Force	7,692	-	7,692
Ohio Crime Victims	-	4,669	4,669
Community Development	100,000	-	100,000
Sewer District	-	4,448	4,448
Water District	-	13,274	13,274
Total	\$ 143,557	\$ 39,236	\$ 182,793

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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

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

The interfund payables to the hospitalization internal service fund arose from employee health insurance premium paid for the year ended December 31, 2009, that had not been reimbursed by the operating funds at year end.

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

**NOTE 19: RELATED ORGANIZATIONS**

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

The Ashtabula County Commissioners are responsible for appointing a voting majority of the Ashtabula County District Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and durations, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2009.

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

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

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

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

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
*December 31, 2009*

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**NOTE 19: RELATED ORGANIZATIONS (Continued)**

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

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

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

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

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

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

**NOTE 20: JOINTLY GOVERNED ORGANIZATIONS**

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

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

***B. Children's Cluster Committee***

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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**NOTE 20: JOINTLY GOVERNED ORGANIZATIONS (Continued)**

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

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

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

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

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

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Portage, Trumbull, Columbiana, Geauga, Lake, Mahoning, Medina, Ashtabula, Lorain, Summit, Wayne and Stark Counties. N.E.O.N. operation is controlled by their board which is comprised of the superintendent's of Developmental Disabilities schools of each participating County. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2009, the County Board of Developmental Disabilities contributed \$320,000.

**NOTE 21: RELATED PARTY TRANSACTIONS**

During 2009 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 \$205,841 for such contributions. Ash Craft Industries recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of Ash Craft Industries.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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**NOTE 22: CONTINGENT LIABILITIES**

**A. *Grants***

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

**B. *Litigation***

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

**NOTE 23: ASH CRAFT INDUSTRIES – COMPONENT UNIT**

**A. *Summary of Significant Accounting Policies***

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

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

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

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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**NOTE 23: ASH CRAFT INDUSTRIES – COMPONENT UNIT (Continued)**

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

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

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

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

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

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

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

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

Ash Craft Industries provides a small portion of the services mandated by the State of Ohio to be provided to developmentally disabled adults. Most of the services are provided directly through ACBDD. Ash Craft Industries was established in accordance with the law to provide labor skills training and employment. Some of the costs associated with this program are paid directly by the ACBDD, but are not identified separately in the books of the Board. Therefore, Ash Craft Industries, Inc. has booked as “in-kind” contributions the expenses as determined in accordance with a formula provided by the State, which was designed to provide an estimate of the related amount of program expense paid by the ACBDD. The in-kind income and expense reported for the current period was \$205,841.

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2009

**NOTE 23: ASH CRAFT INDUSTRIES – COMPONENT UNIT (Continued)**

***B. Cash***

Cash is comprised of the following at December 31, 2009:

Cash in checking	\$ 65,556
Cash in savings	13,723
Cash in money market	65,549
Cash in certificates of deposit	<u>63,186</u>
Total	<u>\$ 208,014</u>

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

The following is a summary of equipment and capital improvements at December 31, 2009:

Buildings	\$ 255,113
Equipment	95,882
Capital improvements	27,257
Vehicle	<u>53,508</u>
	431,760
Less: Accumulated depreciation	<u>(164,995)</u>
Net equipment and capital improvements	<u>\$ 266,765</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, 2009 the Organization had no uninsured cash balances.

**NOTE 24: 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.

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**NOTE 24: ASHTABULA COUNTY AIRPORT AUTHORITY-COMPONENT UNIT (Continued)**

***B. Summary of Significant Accounting Policies***

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

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

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

***2. Cash and Cash Equivalents***

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

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general operating fund during 2009 amounted to \$1,230.

***3. Primary Government Payable***

The Airport has an obligation to the primary government of \$90,000 at December 31, 2009, which is classified as "Primary Government Payable." This obligation was incurred in 1997 for the purchase by the County of a re-fueler truck to be used for Airport operations. It was to be repaid in equal installments through 2002. No payments have been made on this obligation.

***4. Capital Assets***

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

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

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



**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
December 31, 2009

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**NOTE 24: ASHTABULA COUNTY AIRPORT AUTHORITY-COMPONENT UNIT (Continued)**

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

***4. Capital Assets (Continued)***

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

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

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

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

***6. Estimates***

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

***C. Deposits and Investments***

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

***D. Risk Management***

The Airport maintains commercial insurance for the following risks:

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

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2009

**NOTE 24: ASHTABULA COUNTY AIRPORT AUTHORITY-COMPONENT UNIT (Continued)**

**E. Capital Assets**

A summary of the Airport's capital assets at December 31, 2009 follows:

	Balance 12/31/2008	Additions	Deletions	Balance 12/31/2009
<i>Nondepreciable Capital Assets:</i>				
Land	\$ 108,569	\$ -	\$ -	\$ 108,569
<i>Total Nondepreciable Capital Assets</i>	108,569	-	-	108,569
<i>Capital Assets Being Depreciated:</i>				
Building and Improvements	2,015,388	-	-	2,015,388
Improvements Other Than Buildings	2,006,417	195,043	-	2,201,460
Vehicles	399,564	14,612	-	414,176
Furniture and Equipment	32,617	-	-	32,617
<i>Total Capital Assets Being Depreciated</i>	4,453,986	209,655	-	4,663,641
<i>Less: Accumulated Depreciation:</i>				
Building and Improvements	(250,757)	(52,936)	-	(303,693)
Improvements Other Than Buildings	(287,306)	(67,624)	-	(354,930)
Vehicles	(316,756)	(13,550)	-	(330,306)
Furniture and Equipment	(28,896)	(2,050)	-	(30,946)
<i>Total Accumulated Depreciation</i>	(883,715)	(136,160)	-	(1,019,875)
<i>Total Capital Assets Being Depreciated, Net</i>	3,570,271	73,495	-	3,643,766
<i>Business-Type Capital Assets, Net</i>	\$ 3,678,840	\$ 73,495	\$ -	\$ 3,752,335

**F. Defined Benefit Pension Plans**

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

The Airport's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2009, 2008 and 2007 was \$8,758, \$9,116 and \$2,061, respectively. Eighty-eight percent has been contributed for 2009, and the full amount has been contributed for 2008 and 2007. There were no contributions made to the member-directed plan for 2009.

**G. Postemployment Benefits**

Like the primary government, the Airport participates in the Ohio Public Employees Retirement System (OPERS); see Note 13. The Airport's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008, and 2007 were \$3,706, \$4,588 and \$893, respectively. Ninety percent has been contributed for 2009, and one hundred percent has been contributed for 2008 and 2007.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements (Continued)*  
 December 31, 2009

**NOTE 24: ASHTABULA COUNTY AIRPORT AUTHORITY-COMPONENT UNIT (Continued)**

**H. Long-Term Debt**

In 2005 the Airport Authority issued revenue bonds where the government income derived from the constructed assets will be used to retire the debt. The interest rate on the revenue bonds is 4.125 percent and they are scheduled to mature in 2035. Changes in the long-term obligations during 2009 were as follows:

	Amount Outstanding 12/31/2008	Additions	Reductions	Amount Outstanding 12/31/2009	Amount Due In One Year
<b>Business-Type Activities:</b>					
Revenue Bonds	\$ 1,323,600	\$ -	\$ (27,600)	\$ 1,296,000	\$ 28,700

The annual requirements to retire this debt are as follows:

	2005 Revenue Bonds		
	Principal	Interest	Total
2010	\$ 28,700	\$ 53,460	\$ 82,160
2011	30,000	52,276	82,276
2012	31,100	51,039	82,139
2013	32,500	49,756	82,256
2014	33,700	48,415	82,115
2015-2019	191,000	219,999	410,999
2020-2024	233,800	177,217	411,017
2025-2029	286,100	124,868	410,968
2030-2034	350,200	60,787	410,987
2035	78,900	3,255	82,155
	<u>\$ 1,296,000</u>	<u>\$ 841,072</u>	<u>\$ 2,137,072</u>

**Ashtabula County, Ohio**  
*Required Supplementary Information*  
*Condition Assessments of the County's Infrastructure*  
*December 31, 2009*

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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:

2009		2008		2007	
Centerline Miles	Average PCR	Centerline Miles	Average PCR	Centerline Miles	Average PCR
346	64.73	347	66.11	348	66.82

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2009	\$ 4,883,955	\$ 4,048,186	\$ 835,769
2008	\$ 4,687,403	\$ 4,098,130	\$ 589,273
2007	4,089,185	4,021,138	68,047
2006	6,242,373	5,899,568	342,805
2005	4,773,399	4,097,793	675,606

**Ashtabula County, Ohio**  
*Required Supplementary Information*  
*Condition Assessments of the County's Infrastructure*  
*December 31, 2009*

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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:

2009		2008		2007	
Number of Bridges	Average Condition Ranking	Number of Bridges	Average Condition Ranking	Number of Bridges	Average Condition Ranking
908	6.97	903	6.88	906	6.73

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
2009	\$ 1,521,730	\$ 1,219,212	\$ 302,518
2008	\$ 2,003,855	\$ 1,796,136	207,719
2007	1,090,659	1,221,094	(130,435)
2006	2,104,738	1,862,702	242,036
2005	1,099,497	959,810	139,687

**COMBINING AND INDIVIDUAL  
FUND STATEMENTS AND SCHEDULES**

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## Combining Statements -- Nonmajor Governmental Funds

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### Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

*Emergency Management Department of Justice Fund* – To account for grant receipts and expenditures of U.S. Department of Justice grant.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Nonmajor Debt Service Fund**

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

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### **Nonmajor Capital Projects Funds**

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

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

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

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

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

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2009*

	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	\$ 5,793,662	\$ 579,287	\$ 684,429	\$ 7,057,378
Cash and Cash Equivalents:				
In Segregated Accounts	395,288	-	-	395,288
Receivables:				
Taxes	-	909,174	9,728	918,902
Accounts	168,928	-	9,034	177,962
Special Assessments	229,140	1,559	-	230,699
Accrued Interest	-	-	-	-
Intergovernmental Receivable	7,210	62,348	-	69,558
Loans Receivable	3,535,521	-	-	3,535,521
<i>Total Assets</i>	<u>\$ 10,129,749</u>	<u>\$ 1,552,368</u>	<u>\$ 703,191</u>	<u>\$ 12,385,308</u>
<b>Liabilities</b>				
Accounts Payable	\$ 164,361	\$ -	\$ 5,806	\$ 170,167
Accrued Wages and Benefits	136,737	-	2,892	139,629
Matured Compensated Absences Payable	4,720	-	-	4,720
Interfund Payable	157,384	-	-	157,384
Intergovernmental Payable	164,405	-	2,228	166,633
Deferred Revenue	229,140	973,081	9,728	1,211,949
<i>Total Liabilities</i>	<u>856,747</u>	<u>973,081</u>	<u>20,654</u>	<u>1,850,482</u>
<b>Fund Balances</b>				
Fund Balance:				
Reserved for Encumbrances	111,229	-	14,050	125,279
Reserved for Loans	3,535,521	-	-	3,535,521
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	5,626,252	-	-	5,626,252
Debt Service Fund	-	579,287	-	579,287
Capital Projects Funds	-	-	668,487	668,487
<i>Total Fund Balances</i>	<u>9,273,002</u>	<u>579,287</u>	<u>682,537</u>	<u>10,534,826</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 10,129,749</u>	<u>\$ 1,552,368</u>	<u>\$ 703,191</u>	<u>\$ 12,385,308</u>

**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2009*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$ -	\$ 878,535	\$ 16,179	\$ 894,714
Charges for Services	4,413,050	-	173,835	4,586,885
Fines and Forfeitures	88,883	-	-	88,883
Intergovernmental	4,417,679	252,912	4,571	4,675,162
Special Assessments	198,610	2,109	-	200,719
Interest	147,769	-	996	148,765
Contributions and Donations	155	-	-	155
Other	154,866	97,787	-	252,653
<i>Total Revenues</i>	<u>9,421,012</u>	<u>1,231,343</u>	<u>195,581</u>	<u>10,847,936</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	3,277,035	64,027	5,806	3,346,868
Judicial	524,402	-	276,361	800,763
Public Safety	2,419,364	-	-	2,419,364
Public Works	204,339	-	-	204,339
Health	1,058,872	-	19,030	1,077,902
Human Services	1,824,018	-	-	1,824,018
Capital Outlay	36,283	-	-	36,283
Debt Service:				
Principal Retirement	207,509	946,414	-	1,153,923
Interest and Fiscal Charges	5,789	202,425	-	208,214
<i>Total Expenditures</i>	<u>9,557,611</u>	<u>1,212,866</u>	<u>301,197</u>	<u>11,071,674</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(136,599)</u>	<u>18,477</u>	<u>(105,616)</u>	<u>(223,738)</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	-	-	-	-
Proceeds from Sales of Capital Assets	-	-	-	-
Transfers In	980,000	1,264,843	-	2,244,843
Transfers Out	(2,330,267)	(1,108,613)	-	(3,438,880)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,350,267)</u>	<u>156,230</u>	<u>-</u>	<u>(1,194,037)</u>
<i>Net Change in Fund Balances</i>	<u>(1,486,866)</u>	<u>174,707</u>	<u>(105,616)</u>	<u>(1,417,775)</u>
<i>Fund Balances Beginning of Year</i>	<u>10,759,868</u>	<u>404,580</u>	<u>788,153</u>	<u>11,952,601</u>
<i>Fund Balances End of Year</i>	<u>\$ 9,273,002</u>	<u>\$ 579,287</u>	<u>\$ 682,537</u>	<u>\$ 10,534,826</u>

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2009*

	<u>Viaduct Lighting</u>	<u>Dog and Kennel</u>	<u>Marriage License</u>	<u>Probate Court</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 4,899	\$ 94,091	\$ 13,318	\$ 631
Cash and Cash Equivalents:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	510	-
Special Assessments	-	-	-	-
Intergovernmental Receivable	-	-	-	-
Loans Receivable	-	-	-	-
<i>Total Assets</i>	<u>\$ 4,899</u>	<u>\$ 94,091</u>	<u>\$ 13,828</u>	<u>\$ 631</u>
<b>Liabilities</b>				
Accounts Payable	\$ 133	\$ -	\$ 12,322	\$ -
Accrued Wages and Benefits	-	1,718	-	-
Matured Compensated Absences Payable	-	-	-	-
Interfund Payable	-	-	-	-
Intergovernmental Payable	-	1,369	-	-
Deferred Revenue	-	-	-	-
<i>Total Liabilities</i>	<u>133</u>	<u>3,087</u>	<u>12,322</u>	<u>-</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	745	4,514	-	-
Reserved for Loans	-	-	-	-
Unreserved, Undesignated (Deficit)	4,021	86,490	1,506	631
<i>Total Fund Balance (Deficit)</i>	<u>4,766</u>	<u>91,004</u>	<u>1,506</u>	<u>631</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 4,899</u>	<u>\$ 94,091</u>	<u>\$ 13,828</u>	<u>\$ 631</u>

<u>Indigent Guardianship</u>	<u>Child Support</u>	<u>Real Estate Assessment</u>	<u>Solid Waste</u>	<u>Indigent Drivers</u>	<u>Litter Control</u>	<u>Juvenile Special Projects</u>
\$ 248	\$ 366,257	\$ 1,086,599	\$ 346,196	\$ 120,145	\$ 13,598	\$ 25,658
-	-	-	-	-	-	-
690	27,469	1,484	29,943	1,073	-	1,637
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 938</u>	<u>\$ 393,726</u>	<u>\$ 1,088,083</u>	<u>\$ 376,139</u>	<u>\$ 121,218</u>	<u>\$ 13,598</u>	<u>\$ 27,295</u>
\$ -	\$ 6,559	\$ 4,128	\$ 27,059	\$ -	\$ -	\$ -
-	38,213	20,029	3,946	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	30,396	14,506	34,446	-	-	-
-	-	-	-	-	-	-
-	75,168	38,663	65,451	-	-	-
-	69,728	2,092	17,531	8,277	-	-
-	-	-	-	-	-	-
938	248,830	1,047,328	293,157	112,941	13,598	27,295
938	318,558	1,049,420	310,688	121,218	13,598	27,295
<u>\$ 938</u>	<u>\$ 393,726</u>	<u>\$ 1,088,083</u>	<u>\$ 376,139</u>	<u>\$ 121,218</u>	<u>\$ 13,598</u>	<u>\$ 27,295</u>

(Continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (Continued)*  
*December 31, 2009*

	Probate Dispute Resolution	Enforcement and Education	Community Corrections	Youth Services
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 28,769	\$ 50,943	\$ 52,647	\$ 232,513
Cash and Cash Equivalents:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	1,914	264	-	-
Special Assessments	-	-	-	-
Intergovernmental Receivable	-	-	-	-
Loans Receivable	-	-	-	-
<i>Total Assets</i>	<u>\$ 30,683</u>	<u>\$ 51,207</u>	<u>\$ 52,647</u>	<u>\$ 232,513</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ 10,735
Accrued Wages	-	-	2,876	20,398
Matured Compensated Absences Payable	-	-	-	4,720
Interfund Payable	-	-	-	4,710
Intergovernmental Payable	-	-	2,940	16,624
Deferred Revenue	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>5,816</u>	<u>57,187</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	-	-	-	13,905
Reserved for Loans	-	-	-	-
Unreserved, Undesignated (Deficit)	30,683	51,207	46,831	161,421
<i>Total Fund Balance (Deficit)</i>	<u>30,683</u>	<u>51,207</u>	<u>46,831</u>	<u>175,326</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 30,683</u>	<u>\$ 51,207</u>	<u>\$ 52,647</u>	<u>\$ 232,513</u>

<u>Juvenile Court Title IV-E</u>	<u>Child Abuse Grant</u>	<u>Delinquent Real Estate Tax Assessment Collection Prosecutor</u>	<u>Treasurer Prepay Interest</u>	<u>Delinquent Real Estate Tax Assessment Collection Treasurer</u>	<u>Special Probation</u>	<u>HUD Grant</u>
\$ 22,250	\$ 1,520	\$ 117,209	\$ 55,692	\$ 166,689	\$ 169,161	\$ 997
-	-	-	-	-	-	-
-	-	-	-	-	8,414	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 22,250</u>	<u>\$ 1,520</u>	<u>\$ 117,209</u>	<u>\$ 55,692</u>	<u>\$ 166,689</u>	<u>\$ 177,575</u>	<u>\$ 997</u>
\$ -	\$ -	\$ -	\$ 1,438	\$ -	\$ 502	\$ 39,713
-	-	11,738	-	4,538	1,968	-
-	-	-	-	-	-	-
-	-	-	-	-	4,448	-
-	-	8,437	-	3,409	1,495	-
-	-	-	-	-	-	-
-	-	<u>20,175</u>	<u>1,438</u>	<u>7,947</u>	<u>8,413</u>	<u>39,713</u>
3,750	-	-	121	-	-	-
-	-	-	-	-	-	-
<u>18,500</u>	<u>1,520</u>	<u>97,034</u>	<u>54,133</u>	<u>158,742</u>	<u>169,162</u>	<u>(38,716)</u>
<u>22,250</u>	<u>1,520</u>	<u>97,034</u>	<u>54,254</u>	<u>158,742</u>	<u>169,162</u>	<u>(38,716)</u>
<u>\$ 22,250</u>	<u>\$ 1,520</u>	<u>\$ 117,209</u>	<u>\$ 55,692</u>	<u>\$ 166,689</u>	<u>\$ 177,575</u>	<u>\$ 997</u>

(Continued)



**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (Continued)*  
*December 31, 2009*

	Homesafe Grant	County Courts Special Projects	Emergency Management	Special Emergency Planning
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 8,797	\$ 495,119	\$ 275,928	\$ 46,708
Cash and Cash Equivalents:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	11,929	42,520	-
Special Assessments	-	-	-	-
Intergovernmental Receivable	-	-	-	5,900
Loans Receivable	-	-	-	-
<i>Total Assets</i>	<u>\$ 8,797</u>	<u>\$ 507,048</u>	<u>\$ 318,448</u>	<u>\$ 52,608</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ -	\$ 1,703	\$ 188
Accrued Wages	-	6,146	4,068	-
Matured Compensated Absences Payable	-	-	-	-
Interfund Payable	-	-	-	-
Intergovernmental Payable	-	5,993	3,387	-
Deferred Revenue	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>12,139</u>	<u>9,158</u>	<u>188</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	-	-	-	-
Reserved for Loans	-	-	-	-
Unreserved, Undesignated (Deficit)	8,797	494,909	309,290	52,420
<i>Total Fund Balance (Deficit)</i>	<u>8,797</u>	<u>494,909</u>	<u>309,290</u>	<u>52,420</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 8,797</u>	<u>\$ 507,048</u>	<u>\$ 318,448</u>	<u>\$ 52,608</u>

<u>Emergency Management Department of Justice</u>	<u>Emergency 911</u>	<u>Emergency Management Homeland Security</u>	<u>Northern Border Grant</u>	<u>Governor's Public Safety Grant</u>	<u>COPS Methamphetamine Grant</u>	<u>OVI Task Force</u>
\$ -	\$ 459,265	\$ -	\$ 31,112	\$ 10,560	\$ 81,702	\$ 27,131
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	229,140	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 688,405</u>	<u>\$ -</u>	<u>\$ 31,112</u>	<u>\$ 10,560</u>	<u>\$ 81,702</u>	<u>\$ 27,131</u>
\$ -	\$ 1,538	\$ -	\$ -	\$ -	\$ 21,392	\$ -
-	2,603	-	-	1,183	-	547
-	-	-	-	-	-	-
-	-	-	-	5,000	30,865	-
-	3,013	-	289	210	139	55
-	229,140	-	-	-	-	-
-	236,294	-	289	6,393	52,396	602
-	-	-	661	-	-	-
-	-	-	-	-	-	-
-	452,111	-	30,162	4,167	29,306	26,529
-	452,111	-	30,823	4,167	29,306	26,529
<u>\$ -</u>	<u>\$ 688,405</u>	<u>\$ -</u>	<u>\$ 31,112</u>	<u>\$ 10,560</u>	<u>\$ 81,702</u>	<u>\$ 27,131</u>

(Continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (Continued)*  
*December 31, 2009*

	<u>Workforce Development</u>	<u>Drug Task Force</u>	<u>Ohio Crime Victims</u>	<u>Inmate Medical</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 2	\$ 10,500	\$ 14,352
Cash and Cash Equivalents:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	-	7,373
Special Assessments	-	-	-	-
Intergovernmental Receivable	-	-	1,310	-
Loans Receivable	-	-	-	-
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 11,810</u>	<u>\$ 21,725</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Accrued Wages	-	-	2,016	-
Matured Compensated Absences Payable	-	-	-	-
Interfund Payable	-	7,692	4,669	-
Intergovernmental Payable	-	1,070	1,481	5,038
Deferred Revenue	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>8,762</u>	<u>8,166</u>	<u>5,038</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	-	-	-	-
Reserved for Loans	-	-	-	-
Unreserved, Undesignated (Deficit)	-	(8,760)	3,644	16,687
<i>Total Fund Balance (Deficit)</i>	<u>-</u>	<u>(8,760)</u>	<u>3,644</u>	<u>16,687</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 11,810</u>	<u>\$ 21,725</u>

<u>Certificate of Title Administrator</u>	<u>Common Pleas Special Projects</u>	<u>Eastern County Court OVI/IDIAM</u>	<u>Western County Court OVI/IDIAM</u>	<u>Economic Development</u>	<u>Community Development</u>
\$ 202,268	\$ 487,066	\$ 7,300	\$ 10,360	\$ 2,010	\$ 372,338
-	-	-	-	-	-
31,473	636	910	689	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 233,741</u>	<u>\$ 487,702</u>	<u>\$ 8,210</u>	<u>\$ 11,049</u>	<u>\$ 2,010</u>	<u>\$ 372,338</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,985
6,976	1,749	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	100,000
5,298	9,692	-	-	-	-
-	-	-	-	-	-
<u>12,274</u>	<u>11,441</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>129,985</u>
25	-	-	-	-	6,775
-	-	-	-	-	-
<u>221,442</u>	<u>476,261</u>	<u>8,210</u>	<u>11,049</u>	<u>2,010</u>	<u>235,578</u>
<u>221,467</u>	<u>476,261</u>	<u>8,210</u>	<u>11,049</u>	<u>2,010</u>	<u>242,353</u>
<u>\$ 233,741</u>	<u>\$ 487,702</u>	<u>\$ 8,210</u>	<u>\$ 11,049</u>	<u>\$ 2,010</u>	<u>\$ 372,338</u>

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (Continued)*  
*December 31, 2009*

	Neighborhood Stabilization Grant	503 Corporation	Total Nonmajor Special Revenue Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 168,000	\$ 113,114	\$ 5,793,662
Cash and Cash Equivalents:			
In Segregated Accounts	-	395,288	395,288
Receivables:			
Accounts	-	-	168,928
Special Assessments	-	-	229,140
Intergovernmental Receivable	-	-	7,210
Loans Receivable	-	3,535,521	3,535,521
<i>Total Assets</i>	<u>\$ 168,000</u>	<u>\$ 4,043,923</u>	<u>\$ 10,129,749</u>
<b>Liabilities</b>			
Accounts Payable	\$ 520	\$ 6,446	\$ 164,361
Accrued Wages	-	6,025	136,737
Matured Compensated Absences Payable	-	-	4,720
Interfund Payable	-	-	157,384
Intergovernmental Payable	15,118	-	164,405
Deferred Revenue	-	-	229,140
<i>Total Liabilities</i>	<u>15,638</u>	<u>12,471</u>	<u>856,747</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	(16,895)	-	111,229
Reserved for Loans	-	3,535,521	3,535,521
Unreserved, Undesignated (Deficit)	169,257	495,931	5,626,252
<i>Total Fund Balance (Deficit)</i>	<u>152,362</u>	<u>4,031,452</u>	<u>9,273,002</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 168,000</u>	<u>\$ 4,043,923</u>	<u>\$ 10,129,749</u>

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**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2009*

	<u>Viaduct Lighting</u>	<u>Dog and Kennel</u>	<u>Marriage License</u>	<u>Probate Court</u>
<b>Revenues</b>				
Charges for Services	\$ -	\$ 101,731	\$ 9,928	\$ 590
Fines and Forfeitures	-	2,330	-	-
Intergovernmental	1,576	-	11,864	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Contributions and Donations	-	155	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>1,576</u>	<u>104,216</u>	<u>21,792</u>	<u>590</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	982
Public Safety	-	-	-	-
Public Works	1,189	-	-	-
Health	-	145,804	21,757	-
Human Services	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>1,189</u>	<u>145,804</u>	<u>21,757</u>	<u>982</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>387</u>	<u>(41,588)</u>	<u>35</u>	<u>(392)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	35,000	-	-
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>35,000</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	387	(6,588)	35	(392)
<i>Fund Balances Beginning of Year</i>	<u>4,379</u>	<u>97,592</u>	<u>1,471</u>	<u>1,023</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 4,766</u>	<u>\$ 91,004</u>	<u>\$ 1,506</u>	<u>\$ 631</u>

<u>Indigent Guardianship</u>	<u>Child Support</u>	<u>Real Estate Assessment</u>	<u>Solid Waste</u>	<u>Indigent Drivers</u>	<u>Litter Control</u>	<u>Juvenile Special Projects</u>
\$ 10,850	\$ 524,294	\$ 1,160,211	\$ 481,718	\$ -	\$ -	\$ -
-	-	-	-	12,078	-	25,050
-	1,856,971	32,450	-	13,376	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	24,214	-	4,873	-	-	-
<u>10,850</u>	<u>2,405,479</u>	<u>1,192,661</u>	<u>486,591</u>	<u>25,454</u>	<u>-</u>	<u>25,050</u>
-	-	1,148,396	-	-	-	-
11,842	-	-	-	-	-	13,567
-	-	-	-	149,009	-	-
-	-	-	-	-	202,648	-
-	-	-	742,652	-	-	-
-	1,824,018	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	20,024	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>11,842</u>	<u>1,824,018</u>	<u>1,148,396</u>	<u>762,676</u>	<u>149,009</u>	<u>202,648</u>	<u>13,567</u>
<u>(992)</u>	<u>581,461</u>	<u>44,265</u>	<u>(276,085)</u>	<u>(123,555)</u>	<u>(202,648)</u>	<u>11,483</u>
-	135,000	-	-	-	-	-
-	(700,000)	-	-	-	-	-
-	(565,000)	-	-	-	-	-
(992)	16,461	44,265	(276,085)	(123,555)	(202,648)	11,483
<u>1,930</u>	<u>302,097</u>	<u>1,005,155</u>	<u>586,773</u>	<u>244,773</u>	<u>216,246</u>	<u>15,812</u>
<u>\$ 938</u>	<u>\$ 318,558</u>	<u>\$ 1,049,420</u>	<u>\$ 310,688</u>	<u>\$ 121,218</u>	<u>\$ 13,598</u>	<u>\$ 27,295</u>

(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, 2009*

	Probate Dispute Resolution	Enforcement and Education	Community Corrections	Youth Services
<b>Revenues</b>				
Charges for Services	\$ -	\$ -	\$ -	\$ 47,385
Fines and Forfeitures	28,823	2,942	-	-
Intergovernmental	-	-	135,747	175,702
Special Assessments	-	-	-	-
Interest	-	-	-	-
Contributions and Donations	-	-	-	-
Other	-	264	-	-
<i>Total Revenues</i>	<u>28,823</u>	<u>3,206</u>	<u>135,747</u>	<u>223,087</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	15,395	-	-	-
Public Safety	-	-	175,503	920,558
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>15,395</u>	<u>-</u>	<u>175,503</u>	<u>920,558</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>13,428</u>	<u>3,206</u>	<u>(39,756)</u>	<u>(697,471)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	45,000	750,000
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>45,000</u>	<u>750,000</u>
<i>Net Change in Fund Balances</i>	13,428	3,206	5,244	52,529
<i>Fund Balances Beginning of Year</i>	<u>17,255</u>	<u>48,001</u>	<u>41,587</u>	<u>122,797</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 30,683</u>	<u>\$ 51,207</u>	<u>\$ 46,831</u>	<u>\$ 175,326</u>

Juvenile Court Title IV-E	Child Abuse	Delinquent Real Estate Tax Assessment Collection Prosecutor	Treasurer Prepay Interest	Delinquent Real Estate Tax Assessment Collection Treasurer	Special Probation	HUD Grant
\$ -	\$ -	\$ 128,200	\$ -	\$ 123,630	\$ 121,213	\$ -
-	-	-	-	-	-	-
36,000	-	-	-	-	-	117,830
-	-	-	-	-	-	-
-	-	-	1,119	-	-	21
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>36,000</u>	<u>-</u>	<u>128,200</u>	<u>1,119</u>	<u>123,630</u>	<u>121,213</u>	<u>117,851</u>
-	-	336,563	10,378	207,564	-	-
-	-	-	-	-	-	-
13,750	-	-	-	-	95,370	-
-	-	-	-	-	502	-
-	-	-	-	-	-	158,810
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>13,750</u>	<u>-</u>	<u>336,563</u>	<u>10,378</u>	<u>207,564</u>	<u>95,872</u>	<u>158,810</u>
<u>22,250</u>	<u>-</u>	<u>(208,363)</u>	<u>(9,259)</u>	<u>(83,934)</u>	<u>25,341</u>	<u>(40,959)</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>(189,192)</u>	<u>-</u>	<u>(188,659)</u>	<u>-</u>	<u>-</u>
-	-	(189,192)	-	(188,659)	-	-
<u>22,250</u>	<u>-</u>	<u>(397,555)</u>	<u>(9,259)</u>	<u>(272,593)</u>	<u>25,341</u>	<u>(40,959)</u>
-	1,520	494,589	63,513	431,335	143,821	2,243
<u>\$ 22,250</u>	<u>\$ 1,520</u>	<u>\$ 97,034</u>	<u>\$ 54,254</u>	<u>\$ 158,742</u>	<u>\$ 169,162</u>	<u>\$ (38,716)</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, 2009*

	Homesafe Grant	County Courts Special Projects	Emergency Management	Special Emergency Planning
<b>Revenues</b>				
Charges for Services	\$ -	\$ 121,181	\$ 269,338	\$ -
Fines and Forfeitures	-	-	-	-
Intergovernmental	42,187	-	85,382	35,249
Special Assessments	-	-	-	-
Interest	-	-	-	-
Contributions and Donations	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>42,187</u>	<u>121,181</u>	<u>354,720</u>	<u>35,249</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	50,405	-	-	-
Judicial	-	196,327	-	-
Public Safety	-	-	233,490	34,670
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>50,405</u>	<u>196,327</u>	<u>233,490</u>	<u>34,670</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(8,218)</u>	<u>(75,146)</u>	<u>121,230</u>	<u>579</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(8,218)	(75,146)	121,230	579
<i>Fund Balances Beginning of Year</i>	<u>17,015</u>	<u>570,055</u>	<u>188,060</u>	<u>51,841</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 8,797</u>	<u>\$ 494,909</u>	<u>\$ 309,290</u>	<u>\$ 52,420</u>

Emergency Management Department of Justice	Emergency 911	Emergency Management Homeland Security	Northern Border Grant	Governor's Public Safety Grant	COPS Methamphetamine Grant	OVI Task Force
\$ -	\$ 244,149	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
38,926	-	84,727	52,533	25,166	34,022	68,499
-	198,610	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	300	-	-	-	-	-
<u>38,926</u>	<u>443,059</u>	<u>84,727</u>	<u>52,533</u>	<u>25,166</u>	<u>34,022</u>	<u>68,499</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
21,829	309,435	84,727	33,941	20,999	45,823	41,970
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
16,259	-	-	-	-	-	-
-	207,403	-	-	-	-	-
-	5,789	-	-	-	-	-
<u>38,088</u>	<u>522,627</u>	<u>84,727</u>	<u>33,941</u>	<u>20,999</u>	<u>45,823</u>	<u>41,970</u>
<u>838</u>	<u>(79,568)</u>	<u>-</u>	<u>18,592</u>	<u>4,167</u>	<u>(11,801)</u>	<u>26,529</u>
-	-	-	-	-	-	-
-	-	-	-	-	(762)	(38,383)
-	-	-	-	-	(762)	(38,383)
838	(79,568)	-	18,592	4,167	(12,563)	(11,854)
(838)	531,679	-	12,231	-	41,869	38,383
<u>\$ -</u>	<u>\$ 452,111</u>	<u>\$ -</u>	<u>\$ 30,823</u>	<u>\$ 4,167</u>	<u>\$ 29,306</u>	<u>\$ 26,529</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, 2009*

	<u>Workforce Development</u>	<u>Drug Task Force</u>	<u>Ohio Crime Victims</u>	<u>Inmate Medical</u>
<b>Revenues</b>				
Charges for Services	\$ -	\$ 6,951	\$ -	\$ 128,329
Fines and Forfeitures	-	-	-	-
Intergovernmental	310,826	120,467	53,363	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Contributions and Donations	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>310,826</u>	<u>127,418</u>	<u>53,363</u>	<u>128,329</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	128,700	66,190	43,400
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>128,700</u>	<u>66,190</u>	<u>43,400</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>310,826</u>	<u>(1,282)</u>	<u>(12,827)</u>	<u>84,929</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	15,000	-
Transfers Out	(489,203)	-	-	(137,350)
<i>Total Other Financing Sources (Uses)</i>	<u>(489,203)</u>	<u>-</u>	<u>15,000</u>	<u>(137,350)</u>
<i>Net Change in Fund Balances</i>	(178,377)	(1,282)	2,173	(52,421)
<i>Fund Balances Beginning of Year</i>	<u>178,377</u>	<u>(7,478)</u>	<u>1,471</u>	<u>69,108</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (8,760)</u>	<u>\$ 3,644</u>	<u>\$ 16,687</u>

<u>Certificate of Title Administrator</u>	<u>Common Pleas Special Projects</u>	<u>Eastern County Court OVI/IDIAM</u>	<u>Western County Court OVI/IDIAM</u>	<u>Economic Development</u>	<u>Community Development</u>
\$ 399,580	\$ 536,790	\$ -	\$ -	\$ -	\$ -
-	-	7,300	10,360	-	-
-	-	-	-	-	869,916
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	910	689	-	123,486
<u>399,580</u>	<u>536,790</u>	<u>8,210</u>	<u>11,049</u>	<u>-</u>	<u>993,402</u>
292,972	9,692	-	-	49,831	967,045
-	286,289	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	(10,151)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>292,972</u>	<u>295,981</u>	<u>-</u>	<u>-</u>	<u>49,831</u>	<u>956,894</u>
<u>106,608</u>	<u>240,809</u>	<u>8,210</u>	<u>11,049</u>	<u>(49,831)</u>	<u>36,508</u>
-	-	-	-	-	-
<u>(165,800)</u>	<u>(220,918)</u>	<u>-</u>	<u>-</u>	<u>(200,000)</u>	<u>-</u>
<u>(165,800)</u>	<u>(220,918)</u>	<u>-</u>	<u>-</u>	<u>(200,000)</u>	<u>-</u>
(59,192)	19,891	8,210	11,049	(249,831)	36,508
<u>280,659</u>	<u>456,370</u>	<u>-</u>	<u>-</u>	<u>251,841</u>	<u>205,845</u>
<u>\$ 221,467</u>	<u>\$ 476,261</u>	<u>\$ 8,210</u>	<u>\$ 11,049</u>	<u>\$ 2,010</u>	<u>\$ 242,353</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, 2009*

	Neighborhood Stabilization Grant	503 Corporation	Total Nonmajor Special Revenue Funds
<b>Revenues</b>			
Charges for Services	\$ -	\$ (3,018)	\$ 4,413,050
Fines and Forfeitures	-	-	88,883
Intergovernmental	214,900	-	4,417,679
Special Assessments	-	-	198,610
Interest	-	146,629	147,769
Contributions and Donations	-	-	155
Other	-	130	154,866
<i>Total Revenues</i>	<u>214,900</u>	<u>143,741</u>	<u>9,421,012</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	62,538	141,651	3,277,035
Judicial	-	-	524,402
Public Safety	-	-	2,419,364
Public Works	-	-	204,339
Health	-	-	1,058,872
Human Services	-	-	1,824,018
Other	-	-	-
Capital Outlay	-	-	36,283
Debt Service:			
Principal Retirement	-	106	207,509
Interest and Fiscal Charges	-	-	5,789
<i>Total Expenditures</i>	<u>62,538</u>	<u>141,757</u>	<u>9,557,611</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>152,362</u>	<u>1,984</u>	<u>(136,599)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	980,000
Transfers Out	-	-	(2,330,267)
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>(1,350,267)</u>
<i>Net Change in Fund Balances</i>	152,362	1,984	(1,486,866)
<i>Fund Balances Beginning of Year</i>	<u>-</u>	<u>4,029,468</u>	<u>10,759,868</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 152,362</u>	<u>\$ 4,031,452</u>	<u>\$ 9,273,002</u>

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**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2009*

	<u>Construction</u>	<u>Permanent Improvement</u>	<u>Ditch Maintenance</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 335,467	\$ 124,216	\$ 18,256
Receivables:			
Taxes	-	9,728	-
Accounts	-	-	-
Intergovernmental Receivable	-	-	-
<i>Total Assets</i>	<u>\$ 335,467</u>	<u>\$ 133,944</u>	<u>\$ 18,256</u>
<b>Liabilities</b>			
Accounts Payable	\$ -	\$ -	\$ -
Accrued Wages and Benefits	-	-	-
Intergovernmental Payable	-	-	-
Deferred Revenue	-	9,728	-
<i>Total Liabilities</i>	<u>-</u>	<u>9,728</u>	<u>-</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	-	-	-
Unreserved, Undesignated	335,467	124,216	18,256
<i>Total Fund Balances</i>	<u>335,467</u>	<u>124,216</u>	<u>18,256</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 335,467</u>	<u>\$ 133,944</u>	<u>\$ 18,256</u>

County Court Computer	Total Nonmajor Capital Projects Funds
\$ 206,490	\$ 684,429
-	9,728
9,034	9,034
-	-
<u>\$ 215,524</u>	<u>\$ 703,191</u>
\$ 5,806	\$ 5,806
2,892	2,892
2,228	2,228
-	9,728
<u>10,926</u>	<u>20,654</u>
14,050	14,050
<u>190,548</u>	<u>668,487</u>
<u>204,598</u>	<u>682,537</u>
<u>\$ 215,524</u>	<u>\$ 703,191</u>

**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2009*

	<u>Construction</u>	<u>Permanent Improvement</u>	<u>Ditch Maintenance</u>
<b>Revenues</b>			
Property Taxes	\$ -	\$ 16,179	\$ -
Charges for Services	-	-	83
Intergovernmental	-	4,571	-
Interest	1,023	-	(27)
<i>Total Revenues</i>	<u>1,023</u>	<u>20,750</u>	<u>56</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	-	-	-
Judicial	-	-	-
Health	19,030	-	-
<i>Total Expenditures</i>	<u>19,030</u>	<u>-</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(18,007)</u>	<u>20,750</u>	<u>56</u>
<i>Net Change in Fund Balances</i>	(18,007)	20,750	56
<i>Fund Balance Beginning of Year</i>	<u>353,474</u>	<u>103,466</u>	<u>18,200</u>
<i>Fund Balances End of Year</i>	<u>\$ 335,467</u>	<u>\$ 124,216</u>	<u>\$ 18,256</u>

County Court Computer	Total Nonmajor Capital Projects Funds
\$ -	\$ 16,179
173,752	173,835
-	4,571
-	996
<u>173,752</u>	<u>195,581</u>
5,806	5,806
276,361	276,361
-	19,030
<u>282,167</u>	<u>301,197</u>
<u>(108,415)</u>	<u>(105,616)</u>
(108,415)	(105,616)
<u>313,013</u>	<u>788,153</u>
<u>\$ 204,598</u>	<u>\$ 682,537</u>

## Combining Statements – Fiduciary Funds

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Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organization, or other governments and therefore not available to support the County's own programs. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

### Private Purpose Trust Funds

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

*Board of Developmental Disabilities Fund* – To account for money received in trust by the Board of Mental Retardation and Developmental Disabilities to be used for client care and special programs.

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

*County Trust Fund* – To account for the various expendable trust funds held by the County Commissioners to be expended for scholarships as set forth in the trust agreements.

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

*Law Enforcement Fund* – To account for the revenue received from the sale of contraband that is expended for law enforcement.

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

### Agency Funds

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

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

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

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

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

(Continued)

## Agency Funds (Continued)

*Refund Occupancy*  
*Wildlife Conservation-Schools*  
*Metropolitan Housing Authority*  
*Ashtabula City Permit Fees*  
*Inmate Agency*

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

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

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

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

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

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

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

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

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

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

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

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

**Ashtabula County, Ohio**  
*Combining Statement of Net Assets*  
*Private Purpose Trust Funds*  
*December 31, 2009*

	Board of Developmental Disabilities	Children's Trust	County Trust
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 338,531	\$ 31,889	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	165,546	51,693
Accrued Interest Receivable	-	-	-
<i>Total Assets</i>	<u>338,531</u>	<u>197,435</u>	<u>51,693</u>
<b>Liabilities</b>			
Accounts Payable	176	494	-
<i>Total Liabilities</i>	<u>176</u>	<u>494</u>	<u>-</u>
<b>Net Assets</b>			
Held in Trust for Nursing Home	-	-	-
Held in Trust for Children's Services	-	196,941	-
Held in Trust for Developmental Disabilities	338,355	-	-
Held in Trust for Law Enforcement	-	-	-
Held in Trust for Scholarship	-	-	51,693
Restricted for Other Purposes	<u>\$ 338,355</u>	<u>\$ 196,941</u>	<u>\$ 51,693</u>

County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
\$ -	\$ 3,999	\$ 139,975	\$ 514,394
42,398	225,975	-	485,612
-	2,108	-	2,108
<u>42,398</u>	<u>232,082</u>	<u>139,975</u>	<u>1,002,114</u>
-	-	-	670
-	-	-	670
42,398	-	139,975	182,373
-	-	-	196,941
-	-	-	338,355
-	232,082	-	232,082
-	-	-	51,693
<u>\$ 42,398</u>	<u>\$ 232,082</u>	<u>\$ 139,975</u>	<u>\$ 1,001,444</u>



**Ashtabula County, Ohio**  
*Combining Statement of Changes in Net Assets*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2009*

	Board of Developmental Disabilities	Children's Trust	County Trust
<b>Additions</b>			
Contributions	\$ 4,473	\$ 5,941	\$ -
Interest	1,039	2,925	1,484
Miscellaneous	-	-	-
<i>Total Additions</i>	<u>5,512</u>	<u>8,866</u>	<u>1,484</u>
<b>Deductions</b>			
Change in Fair Value of Investments	-	11,045	(118)
Other Operating Expenses	11,626	17,746	3,797
<i>Total Deductions</i>	<u>11,626</u>	<u>28,791</u>	<u>3,679</u>
<i>Change in Net Assets</i>	(6,114)	(19,925)	(2,195)
<i>Net Assets Beginning of Year</i>	<u>344,469</u>	<u>216,866</u>	<u>53,888</u>
<i>Net Assets End of Year</i>	<u><u>\$ 338,355</u></u>	<u><u>\$ 196,941</u></u>	<u><u>\$ 51,693</u></u>

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County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
\$ 145,573	\$ 185,623	\$ -	\$ 341,610
5	2,829	929	9,211
-	-	-	-
<u>145,578</u>	<u>188,452</u>	<u>929</u>	<u>350,821</u>
-	-	-	10,927
<u>149,763</u>	<u>141,666</u>	<u>-</u>	<u>324,598</u>
<u>149,763</u>	<u>141,666</u>	<u>-</u>	<u>335,525</u>
(4,185)	46,786	929	15,296
<u>46,583</u>	<u>185,296</u>	<u>139,046</u>	<u>986,148</u>
<u>\$ 42,398</u>	<u>\$ 232,082</u>	<u>\$ 139,975</u>	<u>\$ 1,001,444</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2009*

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
<b>Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,762,803	\$ 1,965,220	\$ 1,814,965	\$ 1,913,058
<b>Liabilities</b>				
Intergovernmental Payable	\$ 22,647	\$ 23,088	\$ 22,647	\$ 23,088
Undistributed Monies	1,740,156	149,814	-	1,889,970
<i>Total Liabilities</i>	<u>\$ 1,762,803</u>	<u>\$ 172,902</u>	<u>\$ 22,647</u>	<u>\$ 1,913,058</u>
<b>Metropolitan Park</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 19,450	\$ 113,372	\$ 120,753	\$ 12,069
<b>Liabilities</b>				
Intergovernmental Payable	\$ -	\$ 242	\$ -	\$ 242
Undistributed Monies	-	-	-	-
<i>Total Liabilities</i>	<u>\$ -</u>	<u>\$ 242</u>	<u>\$ -</u>	<u>\$ 242</u>
<b>Soil and Water Special</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 102,942	\$ 131,863	\$ 167,717	\$ 67,088
<b>Liabilities</b>				
Intergovernmental Payable	\$ 2,583	\$ 2,708	\$ 2,583	\$ 2,708
Undistributed Monies	100,359	-	35,979	64,380
<i>Total Liabilities</i>	<u>\$ 102,942</u>	<u>\$ 2,708</u>	<u>\$ 38,562</u>	<u>\$ 67,088</u>
<b>Family and Children First</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 332,537	\$ 622,012	\$ 808,441	\$ 146,108
<b>Liabilities</b>				
Accounts Payable	\$ 136,708	\$ 391	\$ 136,708	\$ 391
Intergovernmental Payable	1,006	1,267	1,006	1,267
Undistributed Monies	194,823	-	50,373	144,450
<i>Total Liabilities</i>	<u>\$ 332,537</u>	<u>\$ 1,658</u>	<u>\$ 188,087</u>	<u>\$ 146,108</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2009*

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
<b>Refund Occupancy</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 610,089	\$ 94,954	\$ 472,796	\$ 232,247
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ 7,258	\$ -	\$ 7,258
Intergovernmental Payable	946	298	946	298
Undistributed Monies	609,143	-	384,452	224,691
<i>Total Liabilities</i>	<u>\$ 610,089</u>	<u>\$ 7,556</u>	<u>\$ 385,398</u>	<u>\$ 232,247</u>
<b>Wildlife Conservation-Schools</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ -	\$ 4,003	\$ 4,003	\$ -
<b>Liabilities</b>				
Undistributed Monies	\$ -	\$ 4,003	\$ 4,003	\$ -
<b>Metropolitan Housing Authority</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ -	\$ 51,977	\$ 51,977	\$ -
<b>Liabilities</b>				
Undistributed Monies	\$ -	\$ 51,977	\$ 51,977	\$ -
<b>Ashtabula City Permit Fees</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,000	\$ 189,825	\$ 189,825	\$ 1,000
<b>Liabilities</b>				
Intergovernmental Payable	\$ 1,000	\$ -	\$ -	\$ 1,000
<b>Inmate Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 13,344	\$ -	\$ 6,853	\$ 6,491
<b>Liabilities</b>				
Undistributed Monies	\$ 13,344	\$ -	\$ 6,853	\$ 6,491

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2009*

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
<b>Undivided General Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 3,747,035	\$ 85,378,416	\$ 85,606,531	\$ 3,518,920
Receivables:				
Taxes	\$ 78,369,596	\$ 89,745,240	\$ 78,369,596	\$ 89,745,240
Special Assessments	\$ 4,705,821	\$ 4,705,821	\$ 4,705,821	\$ 4,705,821
<i>Total Assets</i>	<u>\$ 86,822,452</u>	<u>\$ 179,829,477</u>	<u>\$ 168,681,948</u>	<u>\$ 97,969,981</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$ 86,822,452</u>	<u>\$ 94,451,061</u>	<u>\$ 83,303,532</u>	<u>\$ 97,969,981</u>
<b>Undivided Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 3,981,136	\$ 3,981,136	\$ -
Intergovernmental Receivable	1,340,619	1,298,736	1,340,619	1,298,736
<i>Total Assets</i>	<u>\$ 1,340,619</u>	<u>\$ 5,279,872</u>	<u>\$ 5,321,755</u>	<u>\$ 1,298,736</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$ 1,340,619</u>	<u>\$ 1,298,736</u>	<u>\$ 1,340,619</u>	<u>\$ 1,298,736</u>
<b>Undivided Personal Property Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 29,116	\$ 1,215,217	\$ 1,243,966	\$ 367
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$ 29,116</u>	<u>\$ -</u>	<u>\$ 28,749</u>	<u>\$ 367</u>
<b>Library and Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 3,056,342	\$ 3,056,342	\$ -
Intergovernmental Receivable	1,689,149	1,454,673	1,689,149	1,454,673
<i>Total Assets</i>	<u>\$ 1,689,149</u>	<u>\$ 4,511,015</u>	<u>\$ 4,745,491</u>	<u>\$ 1,454,673</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$ 1,689,149</u>	<u>\$ 1,454,673</u>	<u>\$ 1,689,149</u>	<u>\$ 1,454,673</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2009*

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
<b>Economic Development</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 3,197	\$ 556,718	\$ 555,748	\$ 4,167
Accounts Receivable	54,250	-	54,250	-
<i>Total Assets</i>	<u>\$ 57,447</u>	<u>\$ 556,718</u>	<u>\$ 609,998</u>	<u>\$ 4,167</u>
<b>Liabilities</b>				
Accounts Payable	\$ 51,443	\$ -	\$ 51,443	\$ -
Intergovernmental Payable	6,004	-	1,837	4,167
<i>Total Liabilities</i>	<u>\$ 57,447</u>	<u>\$ -</u>	<u>\$ 53,280</u>	<u>\$ 4,167</u>
<b>Ohio Elections Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 80	\$ 4,190	\$ 4,155	\$ 115
<b>Liabilities</b>				
Undistributed Monies	\$ 80	\$ 35	\$ -	\$ 115
<b>Auto License</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 1,005,829	\$ 1,005,829	\$ -
Intergovernmental Receivable	505,839	521,615	505,839	521,615
<i>Total Assets</i>	<u>\$ 505,839</u>	<u>\$ 1,527,444</u>	<u>\$ 1,511,668</u>	<u>\$ 521,615</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$ 505,839	\$ 521,615	\$ 505,839	\$ 521,615
<b>Cigarette Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 4,121	\$ 4,008	\$ 113
<b>Liabilities</b>				
Intergovernmental Payable	\$ -	\$ 113	\$ -	\$ 113
<b>Township Gas Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 2,346,214	\$ 2,346,214	\$ -
Intergovernmental Receivable	1,141,156	1,154,034	1,141,156	1,154,034
<i>Total Assets</i>	<u>\$ 1,141,156</u>	<u>\$ 3,500,248</u>	<u>\$ 3,487,370</u>	<u>\$ 1,154,034</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$ 1,141,156	\$ 1,154,034	\$ 1,141,156	\$ 1,154,034

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2009*

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
<b>Trailer Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 192,143	\$ 653,159	\$ 674,764	\$ 170,538
<b>Liabilities</b>				
Intergovernmental Payable	\$ 192,143	\$ -	\$ 21,605	\$ 170,538
<b>Unclaimed Forfeited Land</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 35,432	\$ -	\$ -	\$ 35,432
<b>Liabilities</b>				
Undistributed Monies	\$ 35,432	\$ -	\$ -	\$ 35,432
<b>General Personal Property Tax-Delinquent</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 16,241	\$ 4,999,371	\$ 5,015,612	\$ -
<b>Liabilities</b>				
Undistributed Monies	\$ 16,241	\$ -	\$ 16,241	\$ -
<b>Homestead and Rollback</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 1,908,222	\$ 1,908,222	\$ -
<b>Liabilities</b>				
Intergovernmental Payable	\$ -	\$ 1,908,222	\$ 1,908,222	\$ -
<b>Inheritance Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 602,150	\$ 1,526,705	\$ 1,551,544	\$ 577,311
<b>Liabilities</b>				
Intergovernmental Payable	\$ 602,150	\$ -	\$ 24,839	\$ 577,311
<b>Prepayment</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 511,001	\$ 21,226	\$ -	\$ 532,227
<b>Liabilities</b>				
Intergovernmental Payable	\$ 511,001	\$ 21,226	\$ -	\$ 532,227

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2009*

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
<b>Public Utility Property Tax Rollback</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 769,913	\$ 769,913	\$ -
<b>Liabilities</b>				
Undistributed Monies	\$ -	\$ 769,913	\$ 769,913	\$ -
<b>Recorders Housing Trust</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 76,300	\$ 339,711	\$ 326,180	\$ 89,831
<b>Liabilities</b>				
Undistributed Monies	\$ 76,300	\$ 13,531	\$ -	\$ 89,831
<b>Public Defenders Indigent</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 22,208	\$ 69,502	\$ 71,807	\$ 19,903
<b>Liabilities</b>				
Undistributed Monies	\$ 22,208	\$ -	\$ 2,305	\$ 19,903
<b>Payroll Clearing</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 261,494	\$ 30,283		\$ 291,777
<b>Liabilities</b>				
Undistributed Monies	\$ 261,494	\$ 30,283	\$ -	\$ 291,777
<b>Court Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 619,092	\$ 11,308	\$ -	\$ 630,400
Interest Receivable	534	-	276	258
<i>Total Assets</i>	<u>\$ 619,626</u>	<u>\$ 11,308</u>	<u>\$ 276</u>	<u>\$ 630,658</u>
<b>Liabilities</b>				
Undistributed Monies	\$ 619,626	\$ 11,032	\$ -	\$ 630,658
<b>County Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 229,667	\$ -	\$ 79,254	\$ 150,413
<b>Liabilities</b>				
Undistributed Monies	\$ 229,667	\$ -	\$ 79,254	\$ 150,413



**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2009*

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
<b>Law Library</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,526	\$ 184,811	\$ 184,811	\$ 1,526
Cash and Cash Equivalents in Segregated Accounts	48	45,152	-	45,200
<i>Total Assets</i>	<u>\$ 1,574</u>	<u>\$ 229,963</u>	<u>\$ 184,811</u>	<u>\$ 46,726</u>
<b>Liabilities</b>				
Undistributed Monies	<u>\$ 1,574</u>	<u>\$ 45,152</u>	<u>\$ -</u>	<u>\$ 46,726</u>
<b>Unemployment Compensation</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$ 59,358</u>	<u>\$ 57,273</u>	<u>\$ 135,037</u>	<u>\$ (18,406)</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$ 59,358</u>	<u>\$ -</u>	<u>\$ 77,764</u>	<u>\$ (18,406)</u>
<b>Significant Areas</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$ 80,820</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,820</u>
<b>Liabilities</b>				
Undistributed Monies	<u>\$ 80,820</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,820</u>
<b>Veterans Services Donations</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$ -</u>	<u>\$ 475</u>	<u>\$ -</u>	<u>\$ 475</u>
<b>Liabilities</b>				
Undistributed Monies	<u>\$ -</u>	<u>\$ 475</u>	<u>\$ -</u>	<u>\$ 475</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2009*

	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 8,450,681	\$ 102,400,454	\$ 103,174,449	\$ 7,676,686
Cash and Cash Equivalents in Segregated Accounts	862,151	56,460	86,107	832,504
Receivables:				
Taxes	78,369,596	89,745,240	78,369,596	89,745,240
Accounts	54,250	-	54,250	-
Special Assessments	4,705,821	4,705,821	4,705,821	4,705,821
Accrued Interest	534	-	276	258
Intergovernmental Receivable	4,676,763	10,399,451	10,647,156	4,429,058
<i>Total Assets</i>	<u>\$ 97,119,796</u>	<u>\$ 207,307,426</u>	<u>\$ 197,037,655</u>	<u>\$ 107,389,567</u>
<b>Liabilities</b>				
Accounts Payable	\$ 188,151	\$ 7,649	\$ 188,151	\$ 7,649
Intergovernmental Payable	92,927,169	100,837,283	90,070,493	\$ 103,693,959
Undistributed Monies	4,001,267	1,076,215	1,401,350	\$ 3,676,132
Deposits Held and Due to Others				-
<i>Total Liabilities</i>	<u>\$ 97,116,587</u>	<u>\$ 101,921,147</u>	<u>\$ 91,659,994</u>	<u>\$ 107,377,740</u>

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

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**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$ 3,590,000	\$ 3,569,560	\$ 3,648,577	\$ 79,017
Permissive Sales Taxes	8,425,000	7,788,545	7,858,697	70,152
Charges for Services	3,377,816	3,127,399	3,497,431	370,032
Licenses and Permits	36,650	54,650	44,082	(10,568)
Fines and Forfeitures	756,500	717,029	1,103,495	386,466
Intergovernmental	2,739,400	2,600,117	2,700,209	100,092
Interest	771,750	316,282	347,135	30,853
Contributions and Donations	-	-	168,184	168,184
Other	22,000	133,644	27,126	(106,518)
<i>Total Revenues</i>	<u>19,719,116</u>	<u>18,307,226</u>	<u>19,394,936</u>	<u>1,087,710</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Commissioners Office				
Personal Services	472,426	452,854	447,204	5,650
Fringe Benefits	162,078	149,026	146,946	2,080
Materials and Supplies	7,000	5,624	4,284	1,340
Contractual Services	180,756	358,322	401,827	(43,505)
Other	50,000	71,687	65,598	6,089
Total Commissioners Office	<u>872,260</u>	<u>1,037,513</u>	<u>1,065,859</u>	<u>(28,346)</u>
Commissioners Data Services				
Personal Services	132,500	122,535	120,502	2,033
Fringe Benefits	40,600	51,664	46,286	5,378
Materials and Supplies	3,154	3,154	1,631	1,523
Contractual Services	59,615	59,460	55,755	3,705
Other	2,650	200	155	45
Total Commissioners Data Services	<u>238,519</u>	<u>237,013</u>	<u>224,329</u>	<u>12,684</u>
Auditor's Office				
Personal Services	253,823	215,741	215,376	365
Fringe Benefits	86,938	80,315	79,587	728
Materials and Supplies	10,530	1,438	1,438	-
Contractual Services	5,696	1,423	1,307	116
Other	2,244	2,041	2,041	-
Total Auditor's Office	<u>359,231</u>	<u>300,958</u>	<u>299,749</u>	<u>1,209</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (Continued)*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
County Treasurer's Office				
Personal Services	145,210	125,618	125,616	2
Fringe Benefits	45,939	44,567	44,551	16
Materials and Supplies	7,281	6,438	6,437	1
Contractual Services	84,354	54,695	54,696	(1)
Other	2,700	2,525	2,450	75
	<u>285,484</u>	<u>233,843</u>	<u>233,750</u>	<u>93</u>
Total County Treasurer's Office				
Prosecuting Attorney				
Personal Services	805,999	690,154	689,863	291
Fringe Benefits	278,110	270,746	266,894	3,852
Materials and Supplies	12,326	8,566	8,566	-
Other	2,000	1,800	1,800	-
	<u>1,098,435</u>	<u>971,266</u>	<u>967,123</u>	<u>4,143</u>
Total Prosecuting Attorney				
County Planning Commission				
Personal Services	107,496	98,574	98,573	1
Fringe Benefits	27,223	26,667	26,667	-
Materials and Supplies	1,938	1,960	1,946	14
Contractual Services	-	-	-	-
Other	785	367	367	-
	<u>137,442</u>	<u>127,568</u>	<u>127,553</u>	<u>15</u>
Total County Planning Commission				
County Purchasing Department				
Materials and Supplies	733,121	692,638	500,999	191,639
Contractual Services	5,000	2,500	469	2,031
	<u>738,121</u>	<u>695,138</u>	<u>501,468</u>	<u>193,670</u>
Total County Purchasing Department				

**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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Board of Elections				
Personal Services	304,426	294,107	293,720	387
Fringe Benefits	98,601	98,573	97,647	926
Materials and Supplies	69,400	45,344	45,151	193
Contractual Services	182,800	182,074	178,842	3,232
Other	2,900	3,138	3,135	3
	<u>658,127</u>	<u>623,236</u>	<u>618,495</u>	<u>4,741</u>
Total Board of Elections				
Maintenance and Operations				
Personal Services	156,213	145,213	141,712	3,501
Fringe Benefits	52,836	56,336	52,831	3,505
Materials and Supplies	35,000	42,500	38,227	4,273
Contractual Services	932,280	919,265	894,482	24,783
Capital Outlay	25,000	-	-	-
	<u>1,201,329</u>	<u>1,163,314</u>	<u>1,127,252</u>	<u>36,062</u>
Total Maintenance and Operations				
County Recorder				
Personal Services	171,643	162,749	162,494	255
Fringe Benefits	90,392	93,209	93,132	77
	<u>262,035</u>	<u>255,958</u>	<u>255,626</u>	<u>332</u>
Total County Recorder				
County General Taxes				
Other	5,000	1,500	1,001	499
	<u>5,000</u>	<u>1,500</u>	<u>1,001</u>	<u>499</u>
Total County General Taxes				
Board of Revision				
Contractual Services	2,000	-	-	-
	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Board of Revision				
Recorder's Micrographic				
Materials and Supplies	10,000	10,000	3,941	6,059
Contractual Services	80,701	73,012	58,936	14,076
	<u>90,701</u>	<u>83,012</u>	<u>62,877</u>	<u>20,135</u>
Total Recorder's Micrographic				

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (Continued)*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
County Wide Audit				
Contractual Services	205,022	150,366	138,320	12,046
Total County Wide Audit	<u>205,022</u>	<u>150,366</u>	<u>138,320</u>	<u>12,046</u>
Group and Liability Insurance				
Contractual Services	11,000	11,000	5,953	5,047
Other	450,000	450,000	440,372	9,628
Total Group and Liability Insurance	<u>461,000</u>	<u>461,000</u>	<u>446,325</u>	<u>14,675</u>
Total General Government- Legislative and Executive	<u>6,614,706</u>	<u>6,341,685</u>	<u>6,069,727</u>	<u>271,958</u>
General Government:				
Judicial				
Court of Appeals				
Contractual Services	78,000	39,709	39,709	-
Total Court of Appeals	<u>78,000</u>	<u>39,709</u>	<u>39,709</u>	<u>-</u>
Common Pleas Court				
Personal Services	647,000	569,558	569,264	294
Fringe Benefits	242,094	233,647	230,247	3,400
Materials and Supplies	30,141	29,147	27,290	1,857
Contractual Services	34,200	34,200	33,696	504
Other	42,700	41,200	29,159	12,041
Total Common Pleas Court	<u>996,135</u>	<u>907,752</u>	<u>889,656</u>	<u>18,096</u>
Common Pleas Jury Commission				
Personal Services	23,525	23,525	23,525	-
Fringe Benefits	8,055	8,055	8,018	37
Materials and Supplies	750	750	642	108
Contractual Services	10,429	10,429	10,016	413
Total Common Pleas Jury Commission	<u>42,759</u>	<u>42,759</u>	<u>42,201</u>	<u>558</u>



**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (Continued)*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Court Mediator				
Personal Services	123,594	123,594	123,365	229
Fringe Benefits	39,755	39,255	37,162	2,093
Materials and Supplies	4,038	4,538	4,086	452
<b>Total Court Mediator</b>	<b>167,387</b>	<b>167,387</b>	<b>164,613</b>	<b>2,774</b>
Juvenile Court				
Personal Services	171,945	182,527	178,761	3,766
Fringe Benefits	74,243	72,503	68,959	3,544
Materials and Supplies	2,800	2,694	2,565	129
Contractual Services	28,409	25,607	24,318	1,289
Other	200	-	-	-
<b>Total Juvenile Court</b>	<b>277,597</b>	<b>283,331</b>	<b>274,603</b>	<b>8,728</b>
Probate Court				
Personal Services	201,737	216,011	210,121	5,890
Fringe Benefits	86,259	86,299	83,099	3,200
Materials and Supplies	3,095	3,000	2,886	114
Contractual Services	3,800	2,706	2,540	166
Other	300	300	300	-
<b>Total Probate Court</b>	<b>295,191</b>	<b>308,316</b>	<b>298,946</b>	<b>9,370</b>
Clerk of Courts				
Personal Services	226,448	334,197	333,883	314
Fringe Benefits	136,333	131,358	130,567	791
Materials and Supplies	28,575	22,981	22,565	416
Contractual Services	4,000	1,555	1,518	37
<b>Total Clerk of Courts</b>	<b>395,356</b>	<b>490,091</b>	<b>488,533</b>	<b>1,558</b>
Eastern County Court				
Personal Services	145,201	129,274	108,343	20,931
Fringe Benefits	61,651	59,191	51,201	7,990
Materials and Supplies	3,032	3,000	2,999	1
Contractual Services	1,925	1,925	747	1,178
Other	4,600	4,600	1,261	3,339
<b>Total Eastern County Court</b>	<b>216,409</b>	<b>197,990</b>	<b>164,551</b>	<b>33,439</b>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (Continued)*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Western County Court				
Personal Services	156,234	125,578	125,578	-
Fringe Benefits	74,154	65,452	65,445	7
Materials and Supplies	2,500	4,125	3,979	146
Contractual Services	7,800	7,074	5,287	1,787
Other	2,900	3,100	912	2,188
	<u>243,588</u>	<u>205,329</u>	<u>201,201</u>	<u>4,128</u>
Total Western County Court				
Ashtabula Municipal Court				
Personal Services	115,709	114,530	107,279	7,251
Fringe Benefits	36,247	39,562	39,283	279
Other	-	2,352	2,102	250
	<u>151,956</u>	<u>156,444</u>	<u>148,664</u>	<u>7,780</u>
Total Ashtabula Municipal Court				
Conneaut Municipal Court				
Personal Services	63,200	67,843	67,550	293
Fringe Benefits	27,389	33,235	32,242	993
Contractual Services	500	-	-	-
Other	500	300	300	-
	<u>91,589</u>	<u>101,378</u>	<u>100,092</u>	<u>1,286</u>
Total Conneaut Municipal Court				
Law Library				
Personal Services	50,690	50,690	50,690	-
Fringe Benefits	18,648	18,648	18,647	1
	<u>69,338</u>	<u>69,338</u>	<u>69,337</u>	<u>1</u>
Total Law Library				
Attorney Fees Public Defender				
Contractual Services	879,486	959,486	817,191	142,295
	<u>879,486</u>	<u>959,486</u>	<u>817,191</u>	<u>142,295</u>
Total Attorney Fees Public Defender				
Total General Government - Judicial	<u>3,904,791</u>	<u>3,929,310</u>	<u>3,699,297</u>	<u>230,013</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (Continued)*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Public Safety:				
Adult Probation				
Personal Services	33,717	33,727	33,717	10
Fringe Benefits	9,223	9,413	9,223	190
Materials and Supplies	1,422	1,137	1,042	95
Total Adult Probation	<u>44,362</u>	<u>44,277</u>	<u>43,982</u>	<u>295</u>
Juvenile Probation				
Personal Services	247,653	266,249	260,060	6,189
Fringe Benefits	95,453	89,488	84,590	4,898
Materials and Supplies	3,960	4,141	3,778	363
Total Juvenile Probation	<u>347,066</u>	<u>359,878</u>	<u>348,428</u>	<u>11,450</u>
Coroner				
Personal Services	122,384	185,284	185,283	1
Fringe Benefits	73,074	61,625	61,602	23
Materials and Supplies	32,000	1,223	1,223	-
Contractual Services	120,094	70,568	70,561	7
Other	21,600	8,387	8,387	-
Total Coroner	<u>369,152</u>	<u>327,087</u>	<u>327,056</u>	<u>31</u>
Sheriff Department				
Personal Services	4,198,353	3,876,808	3,876,807	1
Fringe Benefits	1,149,831	1,281,743	1,281,510	233
Materials and Supplies	435,973	324,389	324,361	28
Contractual Services	121,241	121,033	117,280	3,753
Other	51,549	50,492	50,270	222
Total Sheriff Department	<u>5,956,947</u>	<u>5,654,465</u>	<u>5,650,228</u>	<u>4,237</u>
Building Regulations Department				
Personal Services	192,097	197,523	197,218	305
Fringe Benefits	92,042	77,036	76,948	88
Materials and Supplies	4,700	4,500	4,482	18
Contractual Services	19,386	33,471	32,081	1,390
Other	1,000	1,000	892	108
Total Building Regulations Department	<u>309,225</u>	<u>313,530</u>	<u>311,621</u>	<u>1,909</u>
Total Public Safety	<u>7,026,752</u>	<u>6,699,237</u>	<u>6,681,315</u>	<u>17,922</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (Continued)*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Public Works:				
County Engineer Office				
Personal Services	36,198	97,405	67,858	29,547
Fringe Benefits	17,650	33,103	29,078	4,025
Total County Engineer Office	<u>53,848</u>	<u>130,508</u>	<u>96,936</u>	<u>33,572</u>
Commissioners Risk Management				
Personal Services	67,309	67,309	67,309	-
Fringe Benefits	38,096	33,778	33,490	288
Materials and Supplies	638	1,492	1,357	135
Contractual Services	58,757	44,630	39,519	5,111
Total Commissioners Risk Management	<u>164,800</u>	<u>147,209</u>	<u>141,675</u>	<u>5,534</u>
Total Public Works	<u>218,648</u>	<u>277,717</u>	<u>238,611</u>	<u>39,106</u>
Health:				
Tuberculosis Clinic and Care				
Contractual Services	12,000	14,813	14,268	545
Total Tuberculosis Clinic and Care	<u>12,000</u>	<u>14,813</u>	<u>14,268</u>	<u>545</u>
Registration Vital Statistics				
Other	1,504	2,104	1,402	702
Total Registration Vital Statistics	<u>1,504</u>	<u>2,104</u>	<u>1,402</u>	<u>702</u>
Other Health Department				
Contractual Services	75,000	182,206	181,833	373
Total Other Health Department	<u>75,000</u>	<u>182,206</u>	<u>181,833</u>	<u>373</u>
Total Health	<u>88,504</u>	<u>199,123</u>	<u>197,503</u>	<u>1,620</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (Continued)*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Human Services:				
Veterans Service Commission				
Personal Services	244,700	266,200	251,915	14,285
Fringe Benefits	103,905	107,325	96,226	11,099
Materials and Supplies	30,294	46,294	31,043	15,251
Contractual Services	314,070	212,457	150,207	62,250
Other	240,637	300,630	265,292	35,338
Total Veterans Service Commission	<u>933,606</u>	<u>932,906</u>	<u>794,683</u>	<u>138,223</u>
Veterans Service				
Contractual Services	4,000	7,000	7,000	-
Materials and Supplies	1,000	5,500	5,356	144
Other	15,000	12,000	8,539	3,461
Total Veterans Service	<u>20,000</u>	<u>24,500</u>	<u>20,895</u>	<u>3,605</u>
County Humane Society				
Personal Services	3,400	3,167	2,386	781
Fringe Benefits	476	709	697	12
Total County Humane Society	<u>3,876</u>	<u>3,876</u>	<u>3,083</u>	<u>793</u>
County Allocation				
Contractual Services	450,000	472,400	472,353	47
Total County Allocation	<u>450,000</u>	<u>472,400</u>	<u>472,353</u>	<u>47</u>
Total Human Services	<u>1,407,482</u>	<u>1,433,682</u>	<u>1,291,014</u>	<u>142,668</u>
Conservation and Recreation				
Agriculture Department				
Contractual Services	414,060	283,866	271,677	12,189
Total Agriculture Department	<u>414,060</u>	<u>283,866</u>	<u>271,677</u>	<u>12,189</u>
Total Conservation and Recreation	<u>414,060</u>	<u>283,866</u>	<u>271,677</u>	<u>12,189</u>
Debt Service				
Principal Retirement	61,333	64,433	66,921	(2,488)
Interest and Fiscal Charges	2,874	5,974	11,954	(5,980)
Total Debt Service	<u>64,207</u>	<u>70,407</u>	<u>78,875</u>	<u>(8,468)</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (Continued)*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Total Expenditures</i>	<u>19,739,150</u>	<u>19,235,027</u>	<u>18,528,019</u>	<u>707,008</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(20,034)</u>	<u>(927,801)</u>	<u>866,917</u>	<u>1,794,718</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	-	-	1,307	1,307
Advances In	50,000	50,000	30,500	(19,500)
Advances Out	-	(112,692)	(112,692)	-
Transfer In	960,000	1,930,824	941,064	(989,760)
Transfer Out	<u>(2,867,352)</u>	<u>(2,475,372)</u>	<u>(2,045,372)</u>	<u>430,000</u>
<i>Total Other Financing Uses</i>	<u>(1,857,352)</u>	<u>(607,240)</u>	<u>(1,185,193)</u>	<u>(577,953)</u>
<i>Net Change in Fund Balance</i>	<u>(1,877,386)</u>	<u>(1,535,041)</u>	<u>(318,276)</u>	<u>1,216,765</u>
<i>Fund Balance Beginning of Year</i>	2,174,151	2,174,151	2,174,151	-
Prior Year Encumbrances Appropriated	<u>247,330</u>	<u>247,330</u>	<u>247,330</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 544,095</u></u>	<u><u>\$ 886,440</u></u>	<u><u>\$ 2,103,205</u></u>	<u><u>\$ 1,216,765</u></u>

**For the Year Ended December 31, 2009**  
*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, 2009*

	<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	\$ 269,819	\$ (80,181)
Fines and Forfeitures	95,000	95,000	98,016	3,016
Intergovernmental	5,840,000	6,151,410	6,111,832	(39,578)
Interest	85,000	85,000	14,813	(70,187)
Other	60,000	60,000	62,595	2,595
<i>Total Revenues</i>	<u>6,430,000</u>	<u>6,741,410</u>	<u>6,557,075</u>	<u>(184,335)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Roads				
Personal Services	1,325,000	1,325,000	1,039,272	285,728
Fringe Benefits	633,200	633,200	451,925	181,275
Materials and Supplies	1,771,289	1,111,914	1,021,876	90,038
Contractual Services	824,000	1,813,841	1,535,113	278,728
Total Roads	<u>4,553,489</u>	<u>4,883,955</u>	<u>4,048,186</u>	<u>835,769</u>
Bridges and Culverts				
Personal Services	413,000	413,000	386,199	26,801
Fringe Benefits	229,320	229,320	144,944	84,376
Materials and Supplies	305,000	305,000	131,130	173,870
Contractual Services	301,200	574,410	556,939	17,471
Total Bridges and Culverts	<u>1,248,520</u>	<u>1,521,730</u>	<u>1,219,212</u>	<u>302,518</u>
Engineer				
Personal Services	734,049	734,049	679,514	54,535
Fringe Benefits	300,566	300,566	230,695	69,871
Total Engineer	<u>1,034,615</u>	<u>1,034,615</u>	<u>910,209</u>	<u>124,406</u>
Total Public Works	<u>6,836,624</u>	<u>7,440,300</u>	<u>6,177,607</u>	<u>1,262,693</u>
Debt Service				
Principal Retirement	58,000	58,000	57,924	76
Interest and Fiscal Charges	2,600	2,600	2,564	36
Total Debt Service	<u>60,600</u>	<u>60,600</u>	<u>60,488</u>	<u>112</u>
<i>Total Expenditures</i>	<u>6,897,224</u>	<u>7,500,900</u>	<u>6,238,095</u>	<u>1,262,805</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(467,224)</u>	<u>(759,490)</u>	<u>318,980</u>	<u>1,078,470</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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	-	-	6,623	6,623
Notes Issued	-	149,714	149,714	-
Transfer Out	(44,000)	(44,000)	(42,450)	1,550
<i>Total Other Financing Sources (Uses)</i>	<u>(44,000)</u>	<u>105,714</u>	<u>113,887</u>	<u>8,173</u>
<i>Net Change in Fund Balance</i>	(511,224)	(653,776)	432,867	1,086,643
<i>Fund Balance Beginning of Year</i>	3,060,676	3,060,676	3,060,676	-
Prior Year Encumbrances Appropriated	<u>64,389</u>	<u>64,389</u>	<u>64,389</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 2,613,841</u>	<u>\$ 2,471,289</u>	<u>\$ 3,557,932</u>	<u>\$ 1,086,643</u>



**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$ 1,162,000	\$ 1,162,000	\$ 1,202,378	\$ 40,378
Charges for Services	404,500	404,500	226,501	(177,999)
Intergovernmental	16,704,207	16,704,207	14,617,905	(2,086,302)
Other	359,000	359,000	313,388	(45,612)
<i>Total Revenues</i>	<u>18,629,707</u>	<u>18,629,707</u>	<u>16,360,172</u>	<u>(2,269,535)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Personal Services	4,987,775	4,520,775	4,520,133	642
Fringe Benefits	2,159,696	1,972,786	1,851,289	121,497
Materials and Supplies	636,876	561,458	451,167	110,291
Contractual Services	11,861,730	11,218,084	11,125,554	92,530
Other	20,000	20,000	1,835	18,165
<i>Total Expenditures</i>	<u>19,666,077</u>	<u>18,293,103</u>	<u>17,949,978</u>	<u>343,125</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,036,370)</u>	<u>336,604</u>	<u>(1,589,806)</u>	<u>(1,926,410)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	900,000	900,000	1,189,203	289,203
Transfers Out	(500)	(8,000)	-	8,000
<i>Total Other Financing Sources</i>	<u>899,500</u>	<u>892,000</u>	<u>1,189,203</u>	<u>297,203</u>
<i>Net Change in Fund Balance</i>	(136,870)	1,228,604	(400,603)	(1,629,207)
<i>Fund Balance Beginning of Year</i>	48,270	48,270	48,270	-
Prior Year Encumbrances Appropriated	843,439	843,439	843,439	-
<i>Fund Balance End of Year</i>	<u>\$ 754,839</u>	<u>\$ 2,120,313</u>	<u>\$ 491,106</u>	<u>\$ (1,629,207)</u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children Services Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	2,570,000	2,570,000	2,647,585	77,585
Charges for Services	160,300	160,300	134,272	(26,028)
Intergovernmental	4,688,165	5,038,165	4,864,686	(173,479)
<i>Total Revenues</i>	<u>7,418,465</u>	<u>7,768,465</u>	<u>7,646,543</u>	<u>(121,922)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Personal Services	2,736,415	2,736,415	2,666,543	69,872
Fringe Benefits	1,255,793	1,235,793	1,199,451	36,342
Materials and Supplies	206,459	166,459	163,047	3,412
Contractual Services	2,868,105	2,945,605	2,887,881	57,724
Other	99,638	82,138	81,505	633
<i>Total Expenditures</i>	<u>7,166,410</u>	<u>7,166,410</u>	<u>6,998,427</u>	<u>167,983</u>
<i>Net Change in Fund Balance</i>	252,055	602,055	648,116	46,061
<i>Fund Balance Beginning of Year</i>	<u>2,694,276</u>	<u>2,694,276</u>	<u>2,694,276</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 2,946,331</u>	<u>\$ 3,296,331</u>	<u>\$ 3,342,392</u>	<u>\$ 46,061</u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
County Board of Developmental Disabilities Fund  
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property and Other Local Taxes	\$ 5,686,000	\$ 5,686,000	\$ 5,885,074	\$ 199,074
Charges for Services	670,000	670,000	576,520	(93,480)
Intergovernmental	4,020,000	4,020,000	4,435,165	415,165
<i>Total Revenues</i>	<u>10,376,000</u>	<u>10,376,000</u>	<u>10,896,759</u>	<u>520,759</u>
<b>Expenditures</b>				
Current:				
Health:				
Personal Services	6,299,000	6,299,000	6,010,932	288,068
Fringe Benefits	3,887,375	3,842,870	3,411,991	430,879
Materials and Supplies	806,736	927,452	780,067	147,385
Contractual Services	1,720,794	3,557,790	3,015,991	541,799
Other	180,380	177,036	146,747	30,289
<i>Total Expenditures</i>	<u>12,894,285</u>	<u>14,804,148</u>	<u>13,365,728</u>	<u>1,438,420</u>
<i>Net Change in Fund Balance</i>	(2,518,285)	(4,428,148)	(2,468,969)	1,959,179
<i>Fund Balance Beginning of Year</i>	12,774,769	12,774,769	12,774,769	-
Prior Year Encumbrances Appropriated	<u>126,285</u>	<u>126,285</u>	<u>126,285</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 10,382,769</u>	<u>\$ 8,472,906</u>	<u>\$ 10,432,085</u>	<u>\$ 1,959,179</u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Nursing Home Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 3,427,574	\$ 3,527,574	\$ 3,577,481	\$ 49,907
Intergovernmental	7,936,700	8,211,700	8,301,424	89,724
Interest	-	-	23	23
<i>Total Revenues</i>	<u>11,364,274</u>	<u>11,739,274</u>	<u>11,878,928</u>	<u>139,654</u>
Human Services:				
Personal Services	5,148,583	5,215,583	5,192,090	23,493
Fringe Benefits	2,229,768	2,214,389	2,192,086	22,303
Materials and Supplies	1,396,500	1,436,500	1,336,709	99,791
Contractual Services	2,362,076	2,629,592	2,510,590	119,002
Other	15,000	17,000	16,409	591
Total Human Services	<u>11,151,927</u>	<u>11,513,064</u>	<u>11,247,884</u>	<u>265,180</u>
Debt Service				
Principal Retirement	-	9,655	9,655	-
Interest and Fiscal Charges	-	1,221	1,221	-
Total Debt Service	<u>-</u>	<u>10,876</u>	<u>10,876</u>	<u>-</u>
<i>Total Expenditures</i>	<u>11,151,927</u>	<u>11,523,940</u>	<u>11,258,760</u>	<u>265,180</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>212,347</u>	<u>215,334</u>	<u>620,168</u>	<u>404,834</u>
<b>Other Financing Uses</b>				
Proceeds from Sale of Capital Assets	-	-	701	701
Transfers Out	(222,393)	(222,393)	(222,393)	-
<i>Total Other Financing Uses</i>	<u>(222,393)</u>	<u>(222,393)</u>	<u>(221,692)</u>	<u>701</u>
<i>Net Change in Fund Balance</i>	(10,046)	(7,059)	398,476	405,535
<i>Fund Balance Beginning of Year</i>	480,874	480,874	480,874	-
Prior Year Encumbrances Appropriated	<u>17,141</u>	<u>17,141</u>	<u>17,141</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 487,969</u>	<u>\$ 490,956</u>	<u>\$ 896,491</u>	<u>\$ 405,535</u>

**For the Year Ended December 31, 2009**  
*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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$ 459,000	\$ 459,000	\$ 480,291	\$ 21,291
Intergovernmental	12,620,897	12,620,897	13,235,421	614,524
Other	16,000	16,000	15,453	(547)
<i>Total Revenues</i>	<u>13,095,897</u>	<u>13,095,897</u>	<u>13,731,165</u>	<u>635,268</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	410,057	410,057	389,720	20,337
Fringe Benefits	119,155	105,155	84,598	20,557
Materials and Supplies	9,500	7,500	6,216	1,284
Contractual Services	12,533,513	12,553,432	12,434,986	118,446
Other	16,000	12,000	13,290	(1,290)
<i>Total Expenditures</i>	<u>13,088,225</u>	<u>13,088,144</u>	<u>12,928,810</u>	<u>159,334</u>
<i>Net Change in Fund Balance</i>	7,672	7,753	802,355	794,602
<i>Fund Balance Beginning of Year</i>	1,725,813	1,725,813	1,725,813	-
Prior Year Encumbrances Appropriated	893	893	893	-
<i>Fund Balance End of Year</i>	<u>1,734,378</u>	<u>1,734,459</u>	<u>2,529,061</u>	<u>794,602</u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Viaduct Lighting Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 2,000	\$ 2,000	\$ 1,576	\$ (424)
<b>Expenditures</b>				
Current:				
Public Works:				
Contractual Services	2,687	2,110	1,911	199
<i>Net Change in Fund Balance</i>	(687)	(110)	(335)	(225)
<i>Fund Balance Beginning of Year</i>	3,802	3,802	3,802	-
Prior Year Encumbrances Appropriated	687	687	687	-
<i>Fund Balance End of Year</i>	<u>3,802</u>	<u>4,379</u>	<u>4,154</u>	<u>(225)</u>

**For the Year Ended December 31, 2009**  
*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, 2009*

	<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	\$ 110,000	\$ 110,000	\$ 101,731	\$ (8,269)
Fines and Forfeitures	2,500	2,500	2,330	(170)
Contributions and Donations	500	500	155	(345)
<i>Total Revenues</i>	<u>113,000</u>	<u>113,000</u>	<u>104,216</u>	<u>(8,784)</u>
<b>Expenditures</b>				
Current:				
Health				
Commissioner's Office				
Personal Services	29,453	29,717	29,575	142
Fringe Benefits	4,785	7,883	7,313	570
Materials and Supplies	5,750	957	907	50
Contractual Services	90,200	86,482	86,356	126
Other	3,250	1,925	1,774	151
Total Commissioner's Office	<u>133,438</u>	<u>126,964</u>	<u>125,925</u>	<u>1,039</u>
Auditor's Office				
Personal Services	13,086	13,086	13,086	-
Fringe Benefits	6,223	6,178	5,527	651
Materials and Supplies	-	6,595	6,469	126
Other	290	334	213	121
Total Auditor's Office	<u>19,599</u>	<u>26,193</u>	<u>25,295</u>	<u>898</u>
<i>Total Expenditures</i>	<u>153,037</u>	<u>153,157</u>	<u>151,220</u>	<u>1,937</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(40,037)</u>	<u>(40,157)</u>	<u>(47,004)</u>	<u>(6,847)</u>
<b>Other Financing Sources</b>				
Transfer In	70,000	70,000	35,000	(35,000)
<i>Total Other Financing Sources</i>	<u>70,000</u>	<u>70,000</u>	<u>35,000</u>	<u>(35,000)</u>
<i>Net Change in Fund Balance</i>	29,963	29,843	(12,004)	(41,847)
<i>Fund Balance Beginning of Year</i>	<u>101,581</u>	<u>101,581</u>	<u>101,581</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>131,544</u></u>	<u><u>131,424</u></u>	<u><u>89,577</u></u>	<u><u>(41,847)</u></u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Marriage License Fund*  
*For the Year Ended December 31, 2009*

	<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	20,000	20,000	10,030	(9,970)
Intergovernmental	-	-	11,864	11,864
<i>Total Revenues</i>	<u>20,000</u>	<u>20,000</u>	<u>21,894</u>	<u>1,894</u>
<b>Expenditures</b>				
Current:				
Health				
Contractual Services	<u>27,500</u>	<u>27,900</u>	<u>27,838</u>	<u>62</u>
<i>Net Change in Fund Balance</i>	(7,500)	(7,900)	(5,944)	1,956
<i>Fund Balance Beginning of Year</i>	16,761	16,761	16,761	-
Prior Year Encumbrances Appropriated	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>11,761</u>	<u>11,361</u>	<u>13,317</u>	<u>1,956</u>



**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probate Court Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	500	500	590	90
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Materials and Supplies	1,500	1,500	982	518
<i>Net Change in Fund Balance</i>	(1,000)	(1,000)	(392)	608
<i>Fund Balance Beginning of Year</i>	1,024	1,024	1,024	-
<i>Fund Balance End of Year</i>	24	24	632	608

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Guardianship Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	<u>13,200</u>	<u>13,200</u>	<u>11,015</u>	<u>(2,185)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Fringe Benefits	2,500	1,567	1,567	-
Materials and Supplies	12,000	250	74	176
Contractual Services	<u>250</u>	<u>10,202</u>	<u>10,201</u>	<u>1</u>
<i>Total Expenditures</i>	<u>14,750</u>	<u>12,019</u>	<u>11,842</u>	<u>177</u>
<i>Net Change in Fund Balance</i>	(1,550)	1,181	(827)	(2,008)
<i>Fund Balance Beginning of Year</i>	<u>1,076</u>	<u>1,076</u>	<u>1,076</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>(474)</u>	<u>2,257</u>	<u>249</u>	<u>(2,008)</u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Support Fund*  
*For the Year Ended December 31, 2009*

	<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	506,537	506,537	538,188	31,651
Intergovernmental	2,095,000	2,095,000	1,856,971	(238,029)
Other	-	25,000	24,214	(786)
<i>Total Revenues</i>	<u>2,601,537</u>	<u>2,626,537</u>	<u>2,419,373</u>	<u>(207,164)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Personal Services	1,281,531	1,258,596	1,149,331	109,265
Fringe Benefits	536,049	543,270	467,663	75,607
Materials and Supplies	34,210	46,117	30,605	15,512
Contractual Services	365,051	335,205	274,544	60,661
Other	4,000	4,000	-	4,000
<i>Total Expenditures</i>	<u>2,220,841</u>	<u>2,187,188</u>	<u>1,922,143</u>	<u>265,045</u>
<i>Excess of Revenues Over Expenditures</i>	<u>380,696</u>	<u>439,349</u>	<u>497,230</u>	<u>57,881</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	135,000	135,000	135,000	-
Transfers Out	(700,000)	(700,000)	(700,000)	-
<i>Total Other Financing Uses</i>	<u>(565,000)</u>	<u>(565,000)</u>	<u>(565,000)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(184,304)	(125,651)	(67,770)	57,881
<i>Fund Balance Beginning of Year</i>	315,144	315,144	315,144	-
Prior Year Encumbrances Appropriated	49,108	49,108	49,108	-
<i>Fund Balance End of Year</i>	<u>179,948</u>	<u>238,601</u>	<u>296,482</u>	<u>57,881</u>

**For the Year Ended December 31, 2009**  
*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, 2009*

	<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	939,500	939,500	1,158,727	219,227
Intergovernmental	-	-	32,450	32,450
<i>Total Revenues</i>	<u>939,500</u>	<u>939,500</u>	<u>1,191,177</u>	<u>251,677</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	420,590	512,090	504,138	7,952
Fringe Benefits	180,507	206,479	185,119	21,360
Materials and Supplies	46,771	84,910	67,524	17,386
Contractual Services	1,056,545	901,340	408,360	492,980
Other	6,500	6,500	3,152	3,348
<i>Total Expenditures</i>	<u>1,710,913</u>	<u>1,711,319</u>	<u>1,168,293</u>	<u>543,026</u>
<i>Net Change in Fund Balance</i>	(771,413)	(771,819)	22,884	794,703
<i>Fund Balance Beginning of Year</i>	794,265	794,265	794,265	-
Prior Year Encumbrances Appropriated	<u>265,636</u>	<u>265,636</u>	<u>265,636</u>	-
<i>Fund Balance End of Year</i>	<u><u>288,488</u></u>	<u><u>288,082</u></u>	<u><u>1,082,785</u></u>	<u><u>794,703</u></u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Solid Waste Fund*  
*For the Year Ended December 31, 2009*

	<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	550,000	550,000	499,276	(50,724)
Other	66,000	66,000	4,873	(61,127)
<i>Total Revenues</i>	<u>616,000</u>	<u>616,000</u>	<u>504,149</u>	<u>(111,851)</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	153,000	153,000	123,326	29,674
Fringe Benefits	52,220	52,200	28,898	23,302
Materials and Supplies	40,181	40,139	22,847	17,292
Contractual Services	689,415	683,354	626,107	57,247
Other	900	900	621	279
<i>Total Expenditures</i>	<u>935,716</u>	<u>929,593</u>	<u>801,799</u>	<u>127,794</u>
<i>Net Change in Fund Balance</i>	(319,716)	(313,593)	(297,650)	15,943
<i>Fund Balance Beginning of Year</i>	512,578	512,578	512,578	-
Prior Year Encumbrances Appropriated	<u>89,679</u>	<u>89,679</u>	<u>89,679</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>282,541</u></u>	<u><u>288,664</u></u>	<u><u>304,607</u></u>	<u><u>15,943</u></u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Drivers Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	15,000	15,000	11,856	(3,144)
Intergovernmental	<u>7,000</u>	<u>7,000</u>	<u>14,640</u>	<u>7,640</u>
<i>Total Revenues</i>	<u>22,000</u>	<u>22,000</u>	<u>26,496</u>	<u>4,496</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Contractual Services	-	32,926	32,926	-
Eastern County Court				
Contractual Services	30,000	74,600	74,586	14
Western County Court				
Contractual Services	<u>20,000</u>	<u>60,000</u>	<u>56,110</u>	<u>3,890</u>
<i>Total Expenditures</i>	<u>50,000</u>	<u>167,526</u>	<u>163,622</u>	<u>3,904</u>
<i>Net Change in Fund Balance</i>	(28,000)	(145,526)	(137,126)	8,400
<i>Fund Balance Beginning of Year</i>	<u>248,994</u>	<u>248,994</u>	<u>248,994</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>220,994</u></u>	<u><u>103,468</u></u>	<u><u>111,868</u></u>	<u><u>8,400</u></u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Litter Control Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	-	-	-	-
<b>Expenditures</b>				
Current:				
Public Works				
Materials and Supplies	252,806	202,806	201,306	1,500
Contractual Services	3,500	3,500	1,342	2,158
<i>Total Expenditures</i>	<u>256,306</u>	<u>206,306</u>	<u>202,648</u>	<u>3,658</u>
<i>Net Change in Fund Balance</i>	(256,306)	(206,306)	(202,648)	3,658
<i>Fund Balance Beginning of Year</i>	<u>216,246</u>	<u>216,246</u>	<u>216,246</u>	-
<i>Fund Balance End of Year</i>	<u>(40,060)</u>	<u>9,940</u>	<u>13,598</u>	<u>3,658</u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Special Projects Fund*  
*For the Year Ended December 31, 2009*

	<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	<u>14,000</u>	<u>14,000</u>	<u>25,246</u>	<u>11,246</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	-	8,240	-	8,240
Fringe Benefits	6,500	9,805	5,640	4,165
Materials and Supplies	6,000	3,083	2,667	416
Other	<u>5,000</u>	<u>5,872</u>	<u>5,260</u>	<u>612</u>
<i>Total Expenditures</i>	<u>17,500</u>	<u>27,000</u>	<u>13,567</u>	<u>13,433</u>
<i>Net Change in Fund Balance</i>	(3,500)	(13,000)	11,679	24,679
<i>Fund Balance Beginning of Year</i>	<u>13,979</u>	<u>13,979</u>	<u>13,979</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>10,479</u></u>	<u><u>979</u></u>	<u><u>25,658</u></u>	<u><u>24,679</u></u>



**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probate Dispute Resolution Fund*  
*For the Year Ended December 31, 2009*

	<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	<u>14,000</u>	<u>26,400</u>	<u>29,314</u>	<u>2,914</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	-	19,226	-	19,226
Fringe Benefits	9,000	10,411	4,596	5,815
Materials and Supplies	7,500	6,000	5,412	588
Other	<u>7,000</u>	<u>5,830</u>	<u>5,605</u>	<u>225</u>
<i>Total Expenditures</i>	<u>23,500</u>	<u>41,467</u>	<u>15,613</u>	<u>25,854</u>
<i>Net Change in Fund Balance</i>	(9,500)	(15,067)	13,701	28,768
<i>Fund Balance Beginning of Year</i>	<u>15,068</u>	<u>15,068</u>	<u>15,068</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>5,568</u></u>	<u><u>1</u></u>	<u><u>28,769</u></u>	<u><u>28,768</u></u>

**For the Year Ended December 31, 2009**  
*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, 2009*

	<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	<u>-</u>	<u>-</u>	<u>3,232</u>	<u>3,232</u>
<b>Expenditures</b>				
Current:				
Public Safety:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>-</u>	<u>-</u>	<u>3,232</u>	<u>3,232</u>
<i>Fund Balance Beginning of Year</i>	<u>47,710</u>	<u>47,710</u>	<u>47,710</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>47,710</u>	<u>47,710</u>	<u>50,942</u>	<u>3,232</u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Corrections Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	68,000	170,581	135,747	(34,834)
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	116,873	121,344	115,156	6,188
Fringe Benefits	38,206	47,853	34,334	13,519
Materials and Supplies	100	-	-	-
Contractual Services	31,510	32,062	32,062	-
<i>Total Expenditures</i>	<u>186,689</u>	<u>201,259</u>	<u>181,552</u>	<u>19,707</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(118,689)</u>	<u>(30,678)</u>	<u>(45,805)</u>	<u>(15,127)</u>
<b>Other Financing Sources</b>				
Transfers In	45,000	45,000	45,000	-
<i>Total Other Financing Sources</i>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(73,689)	14,322	(805)	(15,127)
<i>Fund Balance at Beginning of Year</i>	<u>53,452</u>	<u>53,452</u>	<u>53,452</u>	<u>-</u>
<i>Fund Balance at End of Year</i>	<u>(20,237)</u>	<u>67,774</u>	<u>52,647</u>	<u>(15,127)</u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Youth Services Fund*  
*For the Year Ended December 31, 2009*

	<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	1,200	1,200	52,840	51,640
Intergovernmental	42,000	66,203	175,702	109,499
<i>Total Revenues</i>	<u>43,200</u>	<u>67,403</u>	<u>228,542</u>	<u>161,139</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	496,309	641,184	554,536	86,648
Fringe Benefits	325,936	263,921	213,289	50,632
Materials and Supplies	71,907	59,821	51,063	8,758
Contractual Services	150,917	147,066	128,785	18,281
Other	-	-	2	(2)
<i>Total Expenditures</i>	<u>1,045,069</u>	<u>1,111,992</u>	<u>947,675</u>	<u>164,317</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,001,869)	(1,044,589)	(719,133)	(3,178)
<b>Other Financing Sources</b>				
Transfers In	750,000	750,000	750,000	-
<i>Total Other Financing Sources</i>	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(251,869)	(294,589)	30,867	(3,178)
<i>Fund Balance Beginning of Year</i>	171,686	171,686	171,686	-
Prior Year Encumbrances Appropriated	9,209	9,209	9,209	-
<i>Fund Balance End of Year</i>	<u>(70,974)</u>	<u>(113,694)</u>	<u>211,762</u>	<u>(3,178)</u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Court Title IV-E*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 36,000	\$ 36,000	\$ -
<b>Expenditures</b>				
Current:				
Public Works:				
Contractual Services	-	36,000	17,625	18,375
<i>Net Change in Fund Balance</i>	-	-	18,375	18,375
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance End of Year</i>	-	-	18,375	18,375

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Delinquent Real Estate Tax Assessment Collection-Prosecutor Fund*  
*For the Year Ended December 31, 2009*

	<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	113,000	113,000	128,200	15,200
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	86,098	230,595	230,595	-
Fringe Benefits	15,524	61,112	60,015	1,097
Materials and Supplies	6,000	4,366	4,366	-
Contractual Services	4,000	35,331	28,986	6,345
<i>Total Expenditures</i>	<u>111,622</u>	<u>331,404</u>	<u>323,962</u>	<u>7,442</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,378</u>	<u>(218,404)</u>	<u>(195,762)</u>	<u>22,642</u>
<b>Other Financing Uses</b>				
Transfers Out	-	(189,192)	(189,192)	-
<i>Total Other Financing Uses</i>	<u>-</u>	<u>(189,192)</u>	<u>(189,192)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	1,378	(407,596)	(384,954)	22,642
<i>Fund Balance Beginning of Year</i>	<u>502,162</u>	<u>502,162</u>	<u>502,162</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>503,540</u></u>	<u><u>94,566</u></u>	<u><u>117,208</u></u>	<u><u>22,642</u></u>

**For the Year Ended December 31, 2009**  
*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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	<u>2,500</u>	<u>2,500</u>	<u>1,864</u>	<u>(636)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Other	<u>14,000</u>	<u>14,000</u>	<u>10,561</u>	<u>3,439</u>
<i>Net Change in Fund Balance</i>	(11,500)	(11,500)	(8,697)	2,803
<i>Fund Balance Beginning of Year</i>	<u>62,802</u>	<u>62,802</u>	<u>62,802</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>51,302</u></u>	<u><u>51,302</u></u>	<u><u>54,105</u></u>	<u><u>2,803</u></u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Delinquent Real Estate Tax Assessment Collection-Treasurer Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	<u>109,000</u>	<u>109,000</u>	<u>123,630</u>	<u>14,630</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	161,000	161,000	150,157	10,843
Fringe Benefits	99,750	99,730	50,411	49,319
Materials and Supplies	9,300	9,300	408	8,892
Contractual Services	<u>6,850</u>	<u>6,870</u>	<u>6,793</u>	<u>77</u>
<i>Total Expenditures</i>	<u>276,900</u>	<u>276,900</u>	<u>207,769</u>	<u>69,131</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(167,900)</u>	<u>(167,900)</u>	<u>(84,139)</u>	<u>83,761</u>
<b>Other Financing Sources</b>				
Transfers Out	<u>-</u>	<u>(188,659)</u>	<u>(188,659)</u>	<u>-</u>
<i>Total Other Financing Sources</i>	<u>-</u>	<u>(188,659)</u>	<u>(188,659)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(167,900)	(356,559)	(272,798)	83,761
<i>Fund Balance Beginning of Year</i>	<u>439,786</u>	<u>439,486</u>	<u>439,486</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>271,886</u></u>	<u><u>82,927</u></u>	<u><u>166,688</u></u>	<u><u>83,761</u></u>



**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Probation Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	<u>96,000</u>	<u>96,000</u>	<u>124,385</u>	<u>28,385</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	28,174	59,848	56,867	2,981
Fringe Benefits	18,730	37,533	28,672	8,861
Materials and Supplies	500	927	651	276
Contractual Services	<u>850</u>	<u>6,050</u>	<u>5,182</u>	<u>868</u>
Total Eastern County Court	<u>48,254</u>	<u>104,358</u>	<u>91,372</u>	<u>12,986</u>
Contractual Services	<u>-</u>	<u>1,000</u>	<u>808</u>	<u>192</u>
Total Western County Court	<u>-</u>	<u>1,000</u>	<u>808</u>	<u>192</u>
<i>Total Expenditures</i>	<u>48,254</u>	<u>105,358</u>	<u>92,180</u>	<u>13,178</u>
<i>Net Change in Fund Balance</i>	47,746	(9,358)	32,205	41,563
<i>Fund Balance Beginning of Year</i>	<u>136,956</u>	<u>136,956</u>	<u>136,956</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>184,702</u>	<u>127,598</u>	<u>169,161</u>	<u>41,563</u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*HUD Grant Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	252,000	252,000	117,830	(134,170)
Interest	-	-	54	54
	<u>252,000</u>	<u>252,000</u>	<u>117,884</u>	<u>(134,116)</u>
<i>Total Revenues</i>				
<b>Expenditures</b>				
Current:				
Health:				
Contractual Services	273,001	139,001	138,829	172
	<u>(21,001)</u>	<u>112,999</u>	<u>(20,945)</u>	<u>(133,944)</u>
<i>Net Change in Fund Balance</i>				
<i>Fund Balance Beginning of Year</i>	940	940	940	-
Prior Year Encumbrances Appropriated	<u>21,001</u>	<u>21,001</u>	<u>21,001</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>940</u>	<u>134,940</u>	<u>996</u>	<u>(133,944)</u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Homesafe Grant Fund*  
*For the Year Ended December 31, 2009*

	<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	40,000	40,000	42,187	2,187
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	53,000	43,000	39,591	3,409
Other	40,000	14,000	10,814	3,186
<i>Total Expenditures</i>	<u>93,000</u>	<u>57,000</u>	<u>50,405</u>	<u>6,595</u>
<i>Net Change in Fund Balance</i>	(53,000)	(17,000)	(8,218)	8,782
<i>Fund Balance Beginning of Year</i>	<u>17,015</u>	<u>17,015</u>	<u>17,015</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(35,985)</u></u>	<u><u>15</u></u>	<u><u>8,797</u></u>	<u><u>8,782</u></u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Courts Special Projects Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	<u>142,000</u>	<u>142,000</u>	<u>123,249</u>	<u>(18,751)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Eastern County Court				
Personal Services	8,800	79,861	77,639	2,222
Fringe Benefits	2,535	13,513	10,605	2,908
Materials and Supplies	10,000	10,000	475	9,525
Other	<u>43,000</u>	<u>43,000</u>	<u>-</u>	<u>43,000</u>
Total Eastern County Court	<u>64,335</u>	<u>146,374</u>	<u>88,719</u>	<u>57,655</u>
Western County Court				
Personal Services	33,421	89,462	89,462	-
Fringe Benefits	<u>5,832</u>	<u>11,961</u>	<u>11,961</u>	<u>-</u>
Total Western County Court	<u>39,253</u>	<u>101,423</u>	<u>101,423</u>	<u>-</u>
<i>Total Expenditures</i>	<u>103,588</u>	<u>247,797</u>	<u>190,142</u>	<u>57,655</u>
<i>Net Change in Fund Balance</i>	38,412	(105,797)	(66,893)	38,904
<i>Fund Balance Beginning of Year</i>	<u>562,014</u>	<u>562,014</u>	<u>562,014</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>600,426</u></u>	<u><u>456,217</u></u>	<u><u>495,121</u></u>	<u><u>38,904</u></u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Emergency Management Fund*  
*For the Year Ended December 31, 2009*

	<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	257,000	257,000	226,818	(30,182)
Intergovernmental	<u>18,000</u>	<u>18,000</u>	<u>85,382</u>	<u>67,382</u>
<i>Total Revenues</i>	<u>275,000</u>	<u>275,000</u>	<u>312,200</u>	<u>37,200</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	152,865	119,989	110,650	9,339
Fringe Benefits	63,690	40,502	34,637	5,865
Materials and Supplies	64,000	75,180	46,993	28,187
Contractual Services	52,000	67,070	40,271	26,799
Other	<u>300</u>	<u>300</u>	<u>275</u>	<u>25</u>
<i>Total Expenditures</i>	<u>332,855</u>	<u>303,041</u>	<u>232,826</u>	<u>70,215</u>
<i>Net Change in Fund Balance</i>	(57,855)	(28,041)	79,374	107,415
<i>Fund Balance Beginning of Year</i>	<u>196,353</u>	<u>196,353</u>	<u>196,353</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>138,498</u></u>	<u><u>168,312</u></u>	<u><u>275,727</u></u>	<u><u>107,415</u></u>

**For the Year Ended December 31, 2009**  
*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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	2,000	2,000	29,349	27,349
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	-	16,931	14,003	2,928
Fringe Benefits	5,000	19,640	12,326	7,314
Materials and Supplies	12,000	6,429	2,339	4,090
Contractual Services	17,000	6,000	5,900	100
<i>Total Expenditures</i>	<u>34,000</u>	<u>49,000</u>	<u>34,568</u>	<u>14,432</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(32,000)	(47,000)	(5,219)	41,781
<b>Other Financing Uses</b>				
Transfers Out	(15,000)	-	-	-
<i>Total Other Financing Uses</i>	<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(47,000)	(47,000)	(5,219)	41,781
<i>Fund Balance Beginning of Year</i>	<u>51,927</u>	<u>51,927</u>	<u>51,927</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>4,927</u></u>	<u><u>4,927</u></u>	<u><u>46,708</u></u>	<u><u>41,781</u></u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Emergency Management Department of Justice Grant Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	85,000	38,926	38,926	-
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	-	14,611	14,611	-
Fringe Benefits	-	2,045	2,045	-
Materials and Supplies	19,320	2,678	2,677	1
Contractual Services	93,080	47,601	47,598	3
<i>Total Expenditures</i>	<u>112,400</u>	<u>66,935</u>	<u>66,931</u>	<u>4</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(27,400)	(28,009)	(28,005)	4
<b>Other Financing Sources (Uses)</b>				
Advances Out	-	(30,500)	(30,500)	-
Transfers Out	(18,010)	-	-	-
<i>Total Other Financing Uses</i>	<u>(18,010)</u>	<u>(30,500)</u>	<u>(30,500)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(45,410)	(58,509)	(58,505)	4
<i>Fund Balance Beginning of Year</i>	<u>28,098</u>	<u>28,098</u>	<u>28,098</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>30,410</u>	<u>30,410</u>	<u>30,410</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>13,098</u></u>	<u><u>(1)</u></u>	<u><u>3</u></u>	<u><u>4</u></u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Emergency 911 Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	159,000	159,000	244,149	85,149
Special Assessments	210,000	210,000	198,610	(11,390)
Other	-	-	300	300
	<u>369,000</u>	<u>369,000</u>	<u>443,059</u>	<u>74,059</u>
<i>Total Revenues</i>				
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	74,500	183,772	183,691	81
Fringe Benefits	44,721	74,837	61,999	12,838
Materials and Supplies	35,500	34,373	13,811	20,562
Contractual Services	129,000	135,058	44,151	90,907
Other	5,400	5,400	3,119	2,281
	<u>289,121</u>	<u>433,440</u>	<u>306,771</u>	<u>126,669</u>
<i>Total Public Works</i>				
Debt Service				
Principal Retirement	-	207,403	207,403	-
Interest and Fiscal Charges	-	5,789	5,789	-
	<u>-</u>	<u>213,192</u>	<u>213,192</u>	<u>-</u>
<i>Total Debt Service</i>				
	<u>289,121</u>	<u>646,632</u>	<u>519,963</u>	<u>126,669</u>
<i>Total Expenditures</i>				
<i>Net Change in Fund Balance</i>	79,879	(277,632)	(76,904)	200,728
<i>Fund Balance Beginning of Year</i>	<u>536,166</u>	<u>536,166</u>	<u>536,166</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>616,045</u></u>	<u><u>258,534</u></u>	<u><u>459,262</u></u>	<u><u>200,728</u></u>



**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*EMA Homeland Security Grant*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	-	111,966	84,727	(27,239)
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	-	8,034	8,034	-
Fringe Benefits	-	1,240	1,240	-
Materials and Supplies	-	69,239	69,239	-
Contractual Services	-	6,214	6,214	-
<i>Total Expenditures</i>	-	84,727	84,727	-
<i>Net Change in Fund Balance</i>	-	27,239	-	(27,239)
<i>Fund Balance End of Year</i>	-	27,239	-	(27,239)

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Northern Border Grant Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	38,000	38,000	52,533	14,533
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	34,500	36,800	31,795	5,005
Fringe Benefits	3,130	3,355	2,518	837
<i>Total Expenditures</i>	<u>37,630</u>	<u>40,155</u>	<u>34,313</u>	<u>5,842</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	370	(2,155)	18,220	20,375
<b>Other Financing Sources (Uses)</b>				
Transfers Out	-	(10,329)	-	10,329
<i>Total Other Financing Uses</i>	<u>-</u>	<u>(10,329)</u>	<u>-</u>	<u>10,329</u>
<i>Net Change in Fund Balance</i>	370	(12,484)	18,220	30,704
<i>Fund Balance Beginning of Year</i>	<u>22,560</u>	<u>22,560</u>	<u>22,560</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>22,930</u></u>	<u><u>10,076</u></u>	<u><u>40,780</u></u>	<u><u>30,704</u></u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Governor's Public Safety Grant*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	33,000	33,000	25,166	(7,834)
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	27,300	24,475	17,276	7,199
Fringe Benefits	5,691	5,691	2,330	3,361
<i>Total Expenditures</i>	<u>32,991</u>	<u>30,166</u>	<u>19,606</u>	<u>10,560</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	9	2,834	5,560	2,726
<b>Other Financing Sources (Uses)</b>				
Advances In	-	-	5,000	5,000
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
<i>Net Change in Fund Balance</i>	9	2,834	10,560	7,726
<i>Fund Balance Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>9</u></u>	<u><u>2,834</u></u>	<u><u>10,560</u></u>	<u><u>7,726</u></u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*COPS Methamphetamine Grant Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	208,000	208,000	48,362	(159,638)
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	29,700	29,700	15,037	14,663
Fringe Benefits	40,791	15,719	2,770	12,949
Materials and Supplies	55,500	55,500	1,485	54,015
Contractual Services	82,075	5,000	5,000	-
<i>Total Expenditures</i>	<u>208,066</u>	<u>105,919</u>	<u>24,292</u>	<u>81,627</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(66)	102,081	24,070	(78,011)
<b>Other Financing Sources (Uses)</b>				
Transfers Out	-	(6,492)	(762)	5,730
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>(6,492)</u>	<u>(762)</u>	<u>5,730</u>
<i>Net Change in Fund Balance</i>	(66)	95,589	23,308	(72,281)
<i>Fund Balance Beginning of Year</i>	64,049	64,049	64,049	-
Prior Year Encumbrances Appropriated	75	75	75	-
<i>Fund Balance End of Year</i>	<u>64,058</u>	<u>159,713</u>	<u>87,432</u>	<u>(72,281)</u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*OVI Task Force Grant Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	136,411	136,411	68,499	(67,912)
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	112,000	44,885	35,967	8,918
Fringe Benefits	23,614	23,614	5,401	18,213
Materials and Supplies	-	-	-	-
<i>Total Expenditures</i>	<u>135,614</u>	<u>68,499</u>	<u>41,368</u>	<u>27,131</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	797	67,912	27,131	(40,781)
<b>Other Financing Sources (Uses)</b>				
Transfers Out	-	(38,383)	(38,383)	-
<i>Total Other Financing Uses</i>	<u>-</u>	<u>(38,383)</u>	<u>(38,383)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	797	29,529	(11,252)	(40,781)
<i>Fund Balance Beginning of Year</i>	38,383	38,383	38,383	-
Prior Year Encumbrances Appropriated	-	-	-	-
<i>Fund Balance End of Year</i>	<u>39,180</u>	<u>67,912</u>	<u>27,131</u>	<u>(40,781)</u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Workforce Development Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	500,000	500,000	437,009	(62,991)
<b>Expenditures</b>	-	-	-	-
<i>Excess of Revenues Over Expenditures</i>	500,000	500,000	437,009	(62,991)
<b>Other Financing Uses</b>				
Transfers Out	(500,000)	(489,203)	(489,203)	-
<i>Total Other Financing Uses</i>	(500,000)	(489,203)	(489,203)	-
<i>Net Change in Fund Balance</i>	-	10,797	(52,194)	(62,991)
<i>Fund Balance Beginning of Year</i>	52,194	52,194	52,194	-
<i>Fund Balance End of Year</i>	52,194	62,991	-	(62,991)

**For the Year Ended December 31, 2009**  
*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, 2009*

	<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	-	-	6,951	6,951
Intergovernmental	-	135,110	120,467	(14,643)
<i>Total Revenues</i>	<u>-</u>	<u>135,110</u>	<u>127,418</u>	<u>(7,692)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	130,541	115,417	115,417	-
Fringe Benefits	26,337	20,204	20,203	1
<i>Total Expenditures</i>	<u>156,878</u>	<u>135,621</u>	<u>135,620</u>	<u>1</u>
<i>Excess of Revenues Under Expenditures</i>	(156,878)	(511)	(15,153)	(7,691)
<b>Other Financing Sources</b>				
Advances In	119,207	15,383	7,692	(7,691)
<i>Total Other Financing Sources</i>	<u>119,207</u>	<u>15,383</u>	<u>7,692</u>	<u>(7,691)</u>
<i>Net Change in Fund Balance</i>	(37,671)	14,872	(7,461)	(15,382)
<i>Fund Balance Beginning of Year</i>	<u>512</u>	<u>512</u>	<u>512</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(37,159)</u>	<u>15,384</u>	<u>(6,949)</u>	<u>(15,382)</u>

**For the Year Ended December 31, 2009**  
*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, 2009*

	<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	52,053	2,053
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	60,000	51,520	51,520	-
Fringe Benefits	46,300	17,155	14,513	2,642
Materials and Supplies	3,000	2,701	2,701	-
Other	-	100	100	-
<i>Total Expenditures</i>	<u>109,300</u>	<u>71,476</u>	<u>68,834</u>	<u>2,642</u>
<i>Excess of Revenues Under Expenditures</i>	(59,300)	(21,476)	(16,781)	4,695
<b>Other Financing Sources (Uses)</b>				
Transfers In	15,000	15,000	15,000	-
<i>Total Other Financing Sources</i>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(44,300)	(6,476)	(1,781)	4,695
<i>Fund Balance Beginning of Year</i>	<u>12,281</u>	<u>12,281</u>	<u>12,281</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(32,019)</u>	<u>5,805</u>	<u>10,500</u>	<u>4,695</u>



**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Inmate Medical Fund*  
*For the Year Ended December 31, 2009*

	<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	<u>172,000</u>	<u>172,000</u>	<u>130,929</u>	<u>(41,071)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Materials and Supplies	51,508	41,096	34,674	6,422
Contractual Services	<u>40,072</u>	<u>6,140</u>	<u>5,201</u>	<u>939</u>
<i>Total Expenditures</i>	<u>91,580</u>	<u>47,236</u>	<u>39,875</u>	<u>7,361</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	80,420	124,764	91,054	(33,710)
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>-</u>	<u>(137,350)</u>	<u>(137,350)</u>	<u>-</u>
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>(137,350)</u>	<u>(137,350)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	80,420	(12,586)	(46,296)	(33,710)
<i>Fund Balance Beginning of Year</i>	55,068	55,068	55,068	-
Prior Year Encumbrances Appropriated	<u>5,580</u>	<u>5,580</u>	<u>5,580</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>141,068</u>	<u>48,062</u>	<u>14,352</u>	<u>(33,710)</u>

**For the Year Ended December 31, 2009**  
*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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	352,000	352,000	381,137	29,137
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	242,403	242,403	209,538	32,865
Fringe Benefits	109,652	109,593	75,456	34,137
Materials and Supplies	7,821	7,819	5,051	2,768
Contractual Services	2,762	1,837	1,422	415
Other	1,700	2,625	2,625	-
<i>Total Expenditures</i>	<u>364,338</u>	<u>364,277</u>	<u>294,092</u>	<u>70,185</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(12,338)	(12,277)	87,045	99,322
<b>Other Financing Uses</b>				
Transfers Out	(91,000)	(189,800)	(165,800)	24,000
<i>Total Other Financing Uses</i>	<u>(91,000)</u>	<u>(189,800)</u>	<u>(165,800)</u>	<u>24,000</u>
<i>Net Change in Fund Balance</i>	(103,338)	(202,077)	(78,755)	123,322
<i>Fund Balance Beginning of Year</i>	279,457	279,457	279,457	-
Prior Year Encumbrances Appropriated	1,542	1,542	1,542	-
<i>Fund Balance End of Year</i>	<u><u>177,661</u></u>	<u><u>78,922</u></u>	<u><u>202,244</u></u>	<u><u>123,322</u></u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Common Pleas Special Projects Fund*  
*For the Year Ended December 31, 2009*

	<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	358,000	358,000	538,224	180,224
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	-	225,690	225,690	-
Fringe Benefits	-	45,587	44,890	697
Materials and Supplies	-	13,960	13,960	-
<i>Total Expenditures</i>	-	285,237	284,540	697
<i>Excess of Revenues Over Expenditures</i>	358,000	72,763	253,684	180,921
<b>Other Financing Uses</b>				
Transfers Out	(150,000)	(221,689)	(220,918)	771
<i>Total Other Financing Uses</i>	(150,000)	(221,689)	(220,918)	771
<i>Net Change in Fund Balance</i>	208,000	(148,926)	32,766	181,692
<i>Fund Balance Beginning of Year</i>	454,299	454,299	454,299	-
<i>Fund Balance End of Year</i>	662,299	305,373	487,065	181,692

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Eastern County Court OVI/IDIAM*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	-	-	7,300	7,300
<b>Expenditures</b>	-	-	-	-
<i>Excess of Revenues Over Expenditures</i>	-	-	7,300	7,300
<i>Net Change in Fund Balance</i>	-	-	7,300	7,300
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance End of Year</i>	-	-	7,300	7,300

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Western County Court OVI/IDIAM*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	-	-	10,360	10,360
<b>Expenditures</b>	-	-	-	-
<i>Excess of Revenues Over Expenditures</i>	-	-	10,360	10,360
<i>Net Change in Fund Balance</i>	-	-	10,360	10,360
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance End of Year</i>	-	-	10,360	10,360

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Economic Development Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive				
Contractual Services	<u>-</u>	<u>50,000</u>	<u>49,831</u>	<u>169</u>
<i>Excess of Revenues Under Expenditures</i>	<u>-</u>	<u>(50,000)</u>	<u>(49,831)</u>	<u>169</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	850,000	850,000	-	(850,000)
Transfers Out	<u>(850,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>650,000</u>	<u>(200,000)</u>	<u>(850,000)</u>
<i>Net Change in Fund Balance</i>	<u>-</u>	<u>600,000</u>	<u>(249,831)</u>	<u>(849,831)</u>
<i>Fund Balance Beginning of Year</i>	<u>251,841</u>	<u>251,841</u>	<u>251,841</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>251,841</u></u>	<u><u>851,841</u></u>	<u><u>2,010</u></u>	<u><u>(849,831)</u></u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Development Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	932,100	1,232,100	869,916	(362,184)
Other	10,000	60,000	123,486	63,486
<i>Total Revenues</i>	<u>942,100</u>	<u>1,292,100</u>	<u>993,402</u>	<u>(298,698)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Materials and Supplies	5,000	5,000	-	5,000
Contractual Services	1,174,152	1,175,444	965,885	209,559
<i>Total Expenditures</i>	<u>1,179,152</u>	<u>1,180,444</u>	<u>965,885</u>	<u>214,559</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(237,052)</u>	<u>111,656</u>	<u>27,517</u>	<u>(84,139)</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	-	-	100,000	100,000
Transfers Out	-	(5,000)	-	5,000
<i>Total Other Financing Uses</i>	<u>-</u>	<u>(5,000)</u>	<u>100,000</u>	<u>105,000</u>
<i>Net Change in Fund Balance</i>	(237,052)	106,656	127,517	20,861
<i>Fund Balance Beginning of Year</i>	173,345	173,345	173,345	-
Prior Year Encumbrances Appropriated	53,902	53,902	53,902	-
<i>Fund Balance (Deficit) End of Year</i>	<u>(9,805)</u>	<u>333,903</u>	<u>354,764</u>	<u>20,861</u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Neighborhood Stabilization Grant*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	-	4,299,414	214,900	(4,084,514)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	-	214,900	83,907	130,993
<i>Total Expenditures</i>	-	214,900	83,907	130,993
<i>Net Change in Fund Balance</i>	-	4,084,514	130,993	(3,953,521)
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	-	4,084,514	130,993	(3,953,521)



**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Debt Service Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	862,000	862,000	878,535	16,535
Intergovernmental	237,000	237,000	252,912	15,912
Special Assessments	1,326	1,326	2,109	783
Other	30,750	30,750	97,787	67,037
<i>Total Revenues</i>	<u>1,131,076</u>	<u>1,131,076</u>	<u>1,231,343</u>	<u>100,267</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	3,000	64,105	64,027	78
Debt Service:				
Principal Retirement	1,314,700	1,302,295	1,298,741	3,554
Interest and Fiscal Charges	1,027,625	976,216	958,711	17,505
<i>Total Debt Service</i>	<u>2,342,325</u>	<u>2,278,511</u>	<u>2,257,452</u>	<u>21,059</u>
<i>Total Expenditures</i>	<u>2,345,325</u>	<u>2,342,616</u>	<u>2,321,479</u>	<u>21,137</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,214,249)</u>	<u>(1,211,540)</u>	<u>(1,090,136)</u>	<u>121,404</u>
<b>Other Financing Sources</b>				
Transfers In	1,115,217	1,171,217	1,264,843	93,626
<i>Total Other Financing Sources</i>	<u>1,115,217</u>	<u>1,171,217</u>	<u>1,264,843</u>	<u>93,626</u>
<i>Net Change in Fund Balance</i>	(99,032)	(40,323)	174,707	215,030
<i>Fund Balance Beginning of Year</i>	<u>404,580</u>	<u>404,580</u>	<u>404,580</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>305,548</u>	<u>364,257</u>	<u>579,287</u>	<u>215,030</u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Construction Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	<u>15,000</u>	<u>15,000</u>	<u>1,534</u>	<u>(13,466)</u>
<b>Expenditures</b>				
Health				
Contractual Services	<u>19,030</u>	<u>19,030</u>	<u>19,030</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(4,030)	(4,030)	(17,496)	(13,466)
<i>Fund Balance Beginning of Year</i>	<u>352,946</u>	<u>352,946</u>	<u>352,946</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>348,916</u>	<u>348,916</u>	<u>335,450</u>	<u>(13,466)</u>

**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Permanent Improvement Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	17,500	17,500	16,179	(1,321)
Intergovernmental	2,600	2,600	4,571	1,971
<i>Total Revenues</i>	20,100	20,100	20,750	650
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Materials and Supplies	50,000	25,000	-	25,000
Contractual Services	-	25,000	-	25,000
<i>Total Expenditures</i>	50,000	50,000	-	50,000
<i>Net Change in Fund Balance</i>	(29,900)	(29,900)	20,750	50,650
<i>Fund Balance Beginning of Year</i>	103,466	103,466	103,466	-
<i>Fund Balance End of Year</i>	73,566	73,566	124,216	50,650

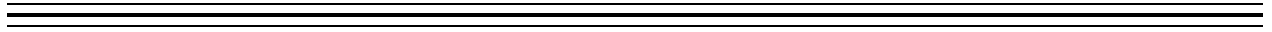
**For the Year Ended December 31, 2009**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ditch Maintenance Fund*  
*For the Year Ended December 31, 2009*

	<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	900	900	83	(817)
<b>Expenditures</b>	-	-	-	-
<i>Net Change in Fund Balance</i>	900	900	83	(817)
<i>Fund Balance Beginning of Year</i>	18,172	18,172	18,172	-
<i>Fund Balance End of Year</i>	<u>19,072</u>	<u>19,072</u>	<u>18,255</u>	<u>(817)</u>

**For the Year Ended December 31, 2009**  
*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, 2009*

	<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	134,000	134,000	175,974	41,974
<b>Expenditures</b>				
Current:				
General Government				
Judicial				
Personal Services	-	83,601	83,533	68
Fringe Benefits	4,000	46,539	27,514	19,025
Contractual Services	102,383	123,083	84,056	39,027
Materials and Supplies	115,337	116,431	98,591	17,840
Other	27,500	3,500	1,345	2,155
<i>Total Expenditures</i>	<u>249,220</u>	<u>373,154</u>	<u>295,039</u>	<u>78,115</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(115,220)</u>	<u>(239,154)</u>	<u>(119,065)</u>	<u>120,089</u>
<b>Other Financing Uses</b>				
Transfers Out	(123,000)	-	-	-
<i>Total Other Financing Uses</i>	(123,000)	-	-	-
<i>Net Change in Fund Balance</i>	(238,220)	(239,154)	(119,065)	120,089
<i>Fund Balance Beginning of Year</i>	292,833	292,833	292,833	-
Prior Year Encumbrances Appropriated	14,720	14,720	14,720	-
<i>Fund Balance End of Year</i>	<u>69,333</u>	<u>68,399</u>	<u>188,488</u>	<u>120,089</u>

## **STATISTICAL SECTION**



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# Statistical Section

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

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>S3-S9</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	<b>S10-S19</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	<b>S20-S25</b>
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>S26-S27</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the county provides and the activities it performs.	<b>S28-S33</b>

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



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

	2003	2004	2005	2006	2007	2008	2009
<b>Governmental Activities:</b>							
Invested in Capital Assets, Net of Related Debt	\$ 264,107,890	\$ 124,829,827	\$ 125,931,071	\$ 128,591,643	\$ 133,999,696	\$ 135,049,540	\$ 137,122,688
Restricted for:							
Capital Projects	727,994	815,004	923,666	943,053	844,498	790,308	666,692
Debt Service	1,038,125	349,341	626,640	755,084	397,070	407,429	687,368
Roads and Bridges	-	5,026,322	5,350,634	9,379,732	5,951,246	5,922,220	6,253,834
Health and Human Services	-	13,416,731	17,133,607	17,215,325	19,032,291	19,323,983	17,179,567
Grant Programs	-	843,393	3,313,251	2,705,315	1,149,051	851,049	830,363
Community Development	-	-	3,666,714	3,766,802	3,570,583	3,577,127	3,579,217
Real Estate Assessment	-	-	947,279	1,240,866	1,249,690	983,919	1,009,387
Other Purposes	28,313,036	6,526,397	2,747,532	3,626,156	3,734,793	4,048,017	2,853,738
Unrestricted	4,267,582	3,794,977	4,376,912	4,655,255	5,384,058	4,036,741	4,629,122
Total Governmental Activities Net Assets	298,454,627	155,601,992	165,017,306	172,879,231	175,312,976	174,990,333	174,811,976
<b>Business-type Activities:</b>							
Invested in Capital Assets, Net of Related Debt	7,891,268	9,002,437	7,316,052	3,624,698	3,758,145	2,304,505	1,244,470
Restricted	-	-	-	390,000	124,161	299,129	163,472
Unrestricted	3,834,198	3,074,716	2,696,361	5,411,735	5,415,399	5,481,304	5,661,111
Total Business-type Activities Net Assets	11,725,466	12,077,153	10,012,413	9,426,433	9,297,705	8,084,938	7,069,053
<b>Primary Government:</b>							
Invested in Capital Assets, Net of Related Debt	271,999,158	133,832,264	133,247,123	132,216,341	137,757,841	137,354,045	138,367,158
Restricted	30,079,155	26,977,188	34,709,323	40,022,333	36,053,383	36,203,181	33,223,638
Unrestricted	8,101,780	6,869,693	7,073,273	10,066,990	10,799,457	9,518,045	10,290,233
Total Primary Government Net Assets	\$ 310,180,093	\$ 167,679,145	\$ 175,029,719	\$ 182,305,664	\$ 184,610,681	\$ 183,075,271	\$ 181,881,029

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

	2003	2004	2005	2006	2007	2008	2009
<b>Expenses</b>							
Governmental Activities:							
General Government:							
Legislative and Executive	\$ 8,606,358	\$ 8,319,211	\$ 8,535,732	\$ 8,133,070	\$ 9,595,422	\$ 9,713,341	\$ 9,530,210
Judicial	3,821,326	3,676,855	3,242,139	3,648,615	4,491,701	4,697,277	4,483,633
Public Safety	8,036,807	8,605,110	8,790,934	8,697,483	9,522,419	9,998,879	9,366,954
Public Works	7,654,851	6,267,051	6,526,213	6,497,033	6,813,923	6,937,219	6,581,697
Health	20,610,334	21,159,833	19,102,312	24,531,200	22,829,242	25,237,135	26,981,293
Human Services	34,463,519	33,191,439	32,932,322	37,332,319	37,427,777	38,058,203	38,648,073
Conservation and Recreation	366,868	378,151	363,224	341,995	385,792	333,080	271,677
Other	3,781,013	3,385,973	2,341,114	1,020,788	690,965	-	-
Interest and Fiscal Charges	413,402	623,373	328,751	323,881	317,466	246,647	215,616
<i>Total Governmental Activities Expenses</i>	<u>87,754,478</u>	<u>85,606,996</u>	<u>82,162,741</u>	<u>90,526,384</u>	<u>92,074,707</u>	<u>95,221,781</u>	<u>96,079,153</u>
Business-type Activities:							
Sewer	5,347,632	2,240,781	2,513,685	2,623,230	2,763,091	2,785,843	2,807,235
Water	-	3,159,696	6,977,395	3,320,373	4,133,727	3,896,909	3,892,813
Geneva State Park Lodge	1,794,570	5,289,683	1,876,862	2,161,396	2,116,971	2,232,794	2,264,367
<i>Total Business-type Activities Expenses</i>	<u>7,142,202</u>	<u>10,690,160</u>	<u>11,367,942</u>	<u>8,104,999</u>	<u>9,013,789</u>	<u>8,915,546</u>	<u>8,964,415</u>
<i>Total Primary Government Expenses</i>	<u>94,896,680</u>	<u>96,297,156</u>	<u>93,530,683</u>	<u>98,631,383</u>	<u>101,088,496</u>	<u>104,137,327</u>	<u>105,043,568</u>
<b>Program Revenues</b>							
Governmental Activities:							
Charges for Services:							
General Government:							
Legislative and Executive	4,058,517	4,358,721	3,533,386	3,135,477	3,844,133	3,971,931	4,103,331
Judicial	2,508,803	1,177,767	1,192,785	1,421,535	1,784,535	1,937,930	2,398,814
Public Safety	4,212,883	1,794,429	2,311,262	2,189,601	2,177,904	2,018,124	1,995,612
Public Works	181,611	3,787,245	67,499	104,012	116,778	116,642	371,877
Health	969,117	656,421	2,329,798	1,516,031	1,292,244	1,565,717	1,172,227
Human Services	3,465,215	3,090,312	3,399,452	3,324,362	4,052,792	4,163,880	4,464,645
Conservation and Recreation	242,470	-	-	-	-	-	-
Other	2,183,009	-	-	-	-	-	-
Operating Grants and Contributions:							
General Government:							
Legislative and Executive	284,631	577,553	2,713,926	1,017,096	35,380	608,370	1,127,003
Public Safety	491,162	891,567	1,515,314	1,210,941	664,332	1,095,234	959,159
Public Works	56,786	1,565,586	6,383,432	12,100,179	-	-	-
Health	13,435,729	14,550,296	12,569,132	16,973,796	15,337,832	17,401,147	18,557,596
Human Services	28,526,736	23,714,827	25,721,258	25,763,459	29,478,134	27,965,243	28,976,956
Other	497,104	-	-	-	-	-	-
Capital Grants and Contributions:							
General Government:							
Legislative and Executive	33,679	3,454	-	-	-	-	-
Public Works	3,019,713	176,670	-	150,358	4,418,878	488,214	479,594
<i>Total Governmental Activities Program Revenues</i>	<u>\$ 64,167,165</u>	<u>\$ 56,344,848</u>	<u>\$ 61,737,244</u>	<u>\$ 68,906,847</u>	<u>\$ 63,202,942</u>	<u>\$ 61,332,432</u>	<u>\$ 64,606,814</u>

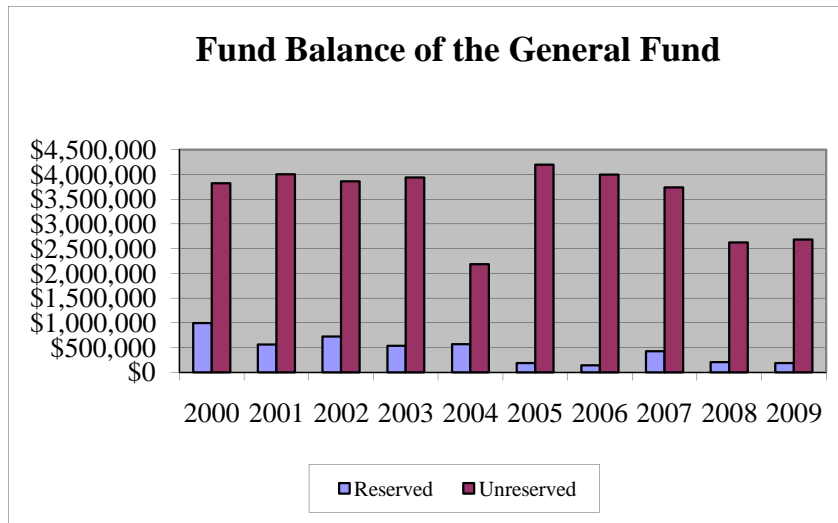
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**Ashtabula County, Ohio**  
*Changes in Net Assets (Continued)*  
*Last Seven Years*  
*(accrual basis of accounting)*

	2003	2004	2005	2006	2007	2008	2009
<b>Business-type Activities:</b>							
<b>Charges for Services</b>							
Sewer	\$ 3,564,532	\$ 1,693,353	\$ 1,783,692	\$ 1,951,383	\$ 2,026,108	\$ 2,061,366	\$ 2,259,086
Water	-	2,696,221	6,010,760	2,816,422	3,290,011	3,326,833	3,238,236
Geneva State Park Lodge	-	2,989,778	315,810	-	204,396	-	-
Operating Grants and Contributions	-	-	-	94,551	532,923	-	182,709
Capital Grants and Contributions	783,774	1,136,718	985,512	34,534	358,239	484,713	674,663
<i>Total Business-type Activities</i>							
<i>Program Revenues</i>	4,348,306	8,516,070	9,095,774	4,896,890	6,411,677	5,872,912	6,354,694
<b>Total Primary Government</b>							
<i>Program Revenues</i>	68,515,471	64,860,918	70,833,018	73,803,737	69,614,619	69,075,854	70,961,508
<b>Net (Expense)/Revenue</b>							
Governmental Activities	(23,587,313)	(29,262,148)	(20,425,497)	(21,619,537)	(28,871,765)	(33,889,349)	(31,472,339)
Business-type Activities	(2,793,896)	(2,174,090)	(2,272,168)	(3,208,109)	(2,602,112)	(3,042,634)	(2,609,721)
<i>Total Primary Government</i>							
<i>Net (Expense)/Revenue</i>	(26,381,209)	(31,436,238)	(22,697,665)	(24,827,646)	(31,473,877)	(36,931,983)	(34,082,060)
<b>General Revenues and Other Changes in Net Assets</b>							
<b>Governmental Activities:</b>							
<b>Property Taxes Levied for:</b>							
General Purposes	18,299,090	14,682,565	4,934,183	4,952,450	4,009,794	3,677,121	3,585,648
Health	-	-	7,346,932	7,444,463	7,074,091	6,546,025	6,239,428
Human Services	-	-	3,580,283	3,486,309	3,442,667	3,928,144	3,773,521
Capital Outlay	17,272	-	-	16,467	17,429	15,485	15,773
Debt Service	1,206,240	842,264	849,196	893,703	885,612	840,807	861,166
<b>Permissive Sales Tax Imposed for:</b>							
General Purposes	-	8,428,480	8,777,806	8,649,600	8,722,401	8,486,298	7,938,932
<b>Grants and Entitlements not</b>							
Restricted to Specific Programs	2,963,934	2,870,928	2,625,763	2,627,145	5,309,516	9,157,496	8,749,686
Investment Earnings	643,909	754,680	1,618,407	2,832,709	3,068,700	1,610,343	567,042
Miscellaneous	694,162	335,094	478,012	848,078	264,815	447,923	674,110
Transfers	(15,000)	(62,582)	(258,107)	(2,276,438)	(1,715,221)	(1,142,936)	(1,111,324)
<i>Total Governmental Activities</i>	23,809,607	27,851,429	29,952,475	29,474,486	31,079,804	33,566,706	31,293,982
<b>Business-type Activities:</b>							
Investment Earnings	14,740	19,343	36,515	90,237	93,394	200,153	164,341
Miscellaneous	2,676,749	163,290	-	262,430	2,448	1,069	417
Bed Tax	-	-	-	-	322,574	485,709	317,754
Transfers	15,000	62,852	258,107	2,276,438	1,715,221	1,142,936	1,111,324
<i>Total Business-type Activities</i>	2,706,489	245,485	294,622	2,629,105	2,133,637	1,829,867	1,593,836
<i>Total Primary Government</i>	26,516,096	28,096,914	30,247,097	32,103,591	33,213,441	35,396,573	32,887,818
<b>Change in Net Assets</b>							
Governmental Activities	222,294	(1,410,719)	9,526,978	7,854,949	2,208,039	(322,643)	(178,357)
Business-type Activities	(87,407)	(1,928,605)	(1,977,546)	(579,004)	(468,475)	(1,212,767)	(1,015,885)
<i>Total Primary Government</i>							
<i>Change in Net Assets</i>	\$ 134,887	\$ (3,339,324)	\$ 7,549,432	\$ 7,275,945	\$ 1,739,564	\$ (1,535,410)	\$ (1,194,242)

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

	2000	2001	2002	2003
<b>General Fund</b>				
Reserved	\$ 996,840	\$ 560,939	\$ 725,826	\$ 538,039
Unreserved	3,818,838	4,005,763	3,858,897	3,940,564
<b>Total General Fund</b>	<u>4,815,678</u>	<u>4,566,702</u>	<u>4,584,723</u>	<u>4,478,603</u>
<b>All Other Governmental Funds</b>				
Reserved	5,193,929	9,253,882	6,677,060	6,438,679
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	21,288,128	15,818,299	14,704,596	16,365,196
Debt Service Fund	668,482	533,641	553,606	418,185
Capital Projects Funds	754,269	1,441,537	744,232	596,390
<b>Total All Other Governmental Funds</b>	<u>27,904,808</u>	<u>27,047,359</u>	<u>22,679,494</u>	<u>23,818,450</u>
<b>Total Governmental Funds</b>	<u><u>\$ 32,720,486</u></u>	<u><u>\$ 31,614,061</u></u>	<u><u>\$ 27,264,217</u></u>	<u><u>\$ 28,297,053</u></u>



<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$ 569,366	\$ 188,450	\$ 145,790	\$ 430,125	\$ 209,808	\$ 188,320
<u>2,188,604</u>	<u>4,197,519</u>	<u>3,995,764</u>	<u>3,736,869</u>	<u>2,622,582</u>	<u>2,682,652</u>
<u>2,757,970</u>	<u>4,385,969</u>	<u>4,141,554</u>	<u>4,166,994</u>	<u>2,832,390</u>	<u>2,870,972</u>
5,594,188	6,029,276	5,465,320	3,594,672	2,662,714	4,413,772
17,942,536	22,628,082	25,753,204	28,784,004	30,007,554	25,822,021
427,861	548,865	792,242	400,428	404,580	579,287
<u>459,595</u>	<u>578,203</u>	<u>904,224</u>	<u>728,817</u>	<u>777,244</u>	<u>668,487</u>
<u>24,424,180</u>	<u>29,784,426</u>	<u>32,914,990</u>	<u>33,507,921</u>	<u>33,852,092</u>	<u>31,483,567</u>
<u>\$ 27,182,150</u>	<u>\$ 34,170,395</u>	<u>\$ 37,056,544</u>	<u>\$ 37,674,915</u>	<u>\$ 36,684,482</u>	<u>\$ 34,354,539</u>

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

	2000	2001	2002	2003
<b>Revenues</b>				
Property Taxes	\$12,952,930	\$13,579,251	\$14,040,463	\$19,520,546
Permissive Sales Taxes	7,969,907	7,071,360	8,727,481	7,810,093
Charges for Services	6,505,952	8,990,455	7,555,654	9,132,005
Licenses and Permits	143,609	101,626	115,400	31,542
Fines and Forfeitures	924,203	911,096	683,636	826,148
Intergovernmental	52,424,860	47,552,582	54,436,350	51,848,007
Special Assessments	389,331	314,702	303,582	
Interest	2,437,674	1,944,697	893,456	643,909
Contributions and Donations	0	0	0	0
Other	264,571	1,110,975	1,085,594	694,162
<i>Total Revenues</i>	<u>84,013,037</u>	<u>81,576,744</u>	<u>87,841,616</u>	<u>90,506,412</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	\$ 7,049,444	\$ 10,575,370	\$ 10,501,834	\$ 8,466,050
Judicial	3,841,252	3,907,372	3,562,052	3,829,221
Public Safety	8,444,478	9,065,006	8,149,091	8,133,221
Public Works	7,963,965	6,433,871	7,286,647	7,672,343
Health	17,525,126	18,910,911	21,239,556	20,586,446
Human Services	31,702,965	34,265,468	35,154,683	34,428,425
Conservation and Recreation	304,005	344,473	708,880	366,868
Economic Development	187,046	-	-	-
Other	615,144	627,206	598,412	3,781,013
Capital Outlay	1,105,661	1,764,247	3,611,384	516,028
Debt Service:				
Principal Retirement	1,193,041	1,127,148	1,261,596	4,790,337
Interest and Fiscal Charges	481,441	461,352	531,466	413,402
<i>Total Expenditures</i>	<u>80,413,568</u>	<u>87,482,424</u>	<u>92,605,601</u>	<u>92,983,354</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>3,599,469</u>	<u>(5,905,680)</u>	<u>(4,763,985)</u>	<u>(2,476,942)</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	0	-	-	-
Proceeds of Loans	247,972	256,466	511,688	3,500,000
Proceeds from Sale of Capital Assets	0	-	-	-
Transfers In	2,426,941	2,178,187	2,505,912	2,446,027
Transfers Out	(2,620,513)	(2,208,187)	(2,545,507)	(2,461,027)
<i>Total Other Financing Sources (Uses)</i>	<u>54,400</u>	<u>226,466</u>	<u>472,093</u>	<u>3,485,000</u>
<i>Net Change in Fund Balances</i>	<u>\$3,653,869</u>	<u>(\$5,679,214)</u>	<u>(\$4,291,892)</u>	<u>\$1,008,058</u>
Debt Service as a Percentage of Noncapital Expenditures	2.1%	1.9%	2.0%	5.6%

2004	2005	2006	2007	2008	2009
\$15,329,060	\$16,687,808	\$16,802,397	\$15,372,075	\$ 14,993,453	\$ 14,758,619
8,459,659	8,682,584	8,784,820	8,693,576	8,522,192	7,916,309
10,196,628	12,074,831	10,980,493	12,520,194	12,463,916	12,945,580
51,690	44,195	32,252	24,000	50,164	44,232
679,014	520,781	800,583	968,957	1,027,358	1,281,517
50,818,009	49,337,300	57,465,001	58,587,801	57,123,120	58,985,179
451,587	221,141	200,785	196,986	196,912	200,719
754,680	1,607,240	2,837,365	3,068,700	1,610,343	567,041
0	18,697	150,358	128,272	221,343	168,339
292,867	387,237	848,078	337,510	439,463	674,109
<u>87,033,194</u>	<u>89,581,814</u>	<u>98,902,132</u>	<u>99,898,071</u>	<u>96,648,264</u>	<u>97,541,644</u>
\$ 8,115,869	\$ 8,399,711	\$ 8,757,210	\$ 9,277,916	\$ 9,452,363	\$ 9,264,265
3,638,944	3,189,437	3,542,534	4,462,606	4,604,046	4,417,533
8,684,245	8,469,894	8,920,538	9,470,131	9,830,284	9,201,078
8,550,871	6,212,491	8,312,576	6,638,719	6,779,874	6,361,558
21,087,482	19,051,529	24,414,677	22,825,820	24,883,395	26,820,928
33,158,768	32,781,834	35,852,000	37,244,132	37,877,520	38,523,929
378,151	363,224	341,995	385,792	333,080	271,677
-	-	-	-	-	-
3,385,973	2,341,114	1,020,788	690,965	-	-
116,021	316,311	261,181	5,192,820	1,206,032	2,396,203
1,461,775	1,164,042	1,129,250	1,182,860	1,090,169	1,286,154
444,594	380,979	337,653	312,435	259,321	223,511
<u>89,022,693</u>	<u>82,670,566</u>	<u>92,890,402</u>	<u>97,684,196</u>	<u>96,316,084</u>	<u>98,766,836</u>
(1,989,499)	6,911,248	6,011,730	2,213,875	332,180	(1,225,192)
-	-	-	322,312	105,713	107,000
451,026	426,805	336,870	84,250	-	149,714
-	-	-	8,626	32,685	15,231
1,612,361	1,741,233	4,408,526	4,625,286	5,268,075	4,375,110
(1,677,399)	(1,999,340)	(8,044,964)	(6,635,978)	(6,741,543)	(5,751,806)
385,988	168,698	(3,299,568)	(1,595,504)	(1,335,070)	(1,104,751)
<u>(\$1,603,511)</u>	<u>\$7,079,946</u>	<u>\$2,712,162</u>	<u>\$618,371</u>	<u>(\$1,002,890)</u>	<u>(\$2,329,943)</u>
2.1%	1.9%	1.6%	1.6%	1.4%	1.6%



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

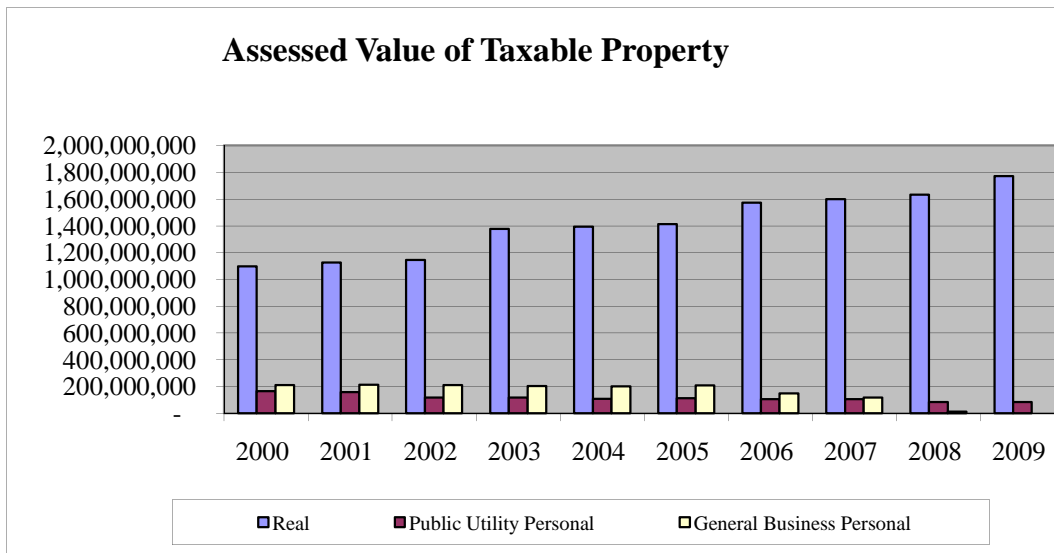
Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
2000	893,893,170	203,771,930	3,136,186,000	166,113,470	188,765,307
2001	912,191,310	213,319,800	3,215,746,029	157,894,140	179,425,159
2002	929,067,450	217,500,840	3,275,909,400	118,377,840	134,520,273
2003	1,114,259,610	262,876,730	3,934,675,257	117,809,380	133,874,295
2004	1,128,499,460	265,543,960	3,982,981,200	108,281,220	123,046,841
2005	1,145,499,810	267,933,050	4,038,379,600	112,489,690	127,829,193
2006	1,283,948,420	289,425,250	4,495,353,343	105,325,760	119,688,364
2007	1,301,741,680	298,864,870	4,573,161,571	105,562,920	119,957,864
2008	1,324,982,790	308,834,290	4,668,048,800	83,439,520	94,817,636
2009	1,441,613,360	330,250,650	5,062,468,600	84,441,360	95,956,091

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

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

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

Tangible Personal Property		Total			Weighted Average Tax Rate
General Business		Assessed Value	Estimated Actual Value	Ratio	
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	Weighted Average Tax Rate
210,613,230	842,452,920	1,474,391,800	4,167,404,227	35.38%	7.991616
213,101,860	852,407,440	1,496,507,110	4,247,578,628	35.23%	8.988863
210,233,910	840,935,640	1,475,180,040	4,251,365,313	34.70%	8.967513
204,183,090	816,732,360	1,699,128,810	4,885,281,913	34.78%	8.180989
200,781,900	803,127,600	1,703,106,540	4,909,155,641	34.69%	9.499745
207,608,020	830,432,080	1,733,530,570	4,996,640,873	34.69%	9.509913
150,133,390	800,711,413	1,828,832,820	5,415,753,120	33.77%	8.937169
116,875,390	935,003,120	1,823,044,860	5,628,122,555	32.39%	8.896911
11,636,920	93,095,360	1,728,893,520	4,855,961,796	35.60%	8.804623
-	-	1,856,305,370	5,158,424,691	35.99%	8.782952



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

	2000	2001	2002	2003	2004	2005
<b>Unvoted Millage</b>						
Operating	\$1.97	\$1.97	\$1.97	\$1.97	\$1.97	\$1.97
Permanent Improvement	0.01	0.01	0.01	0.01	0.01	0.01
Debt	0.54	0.54	0.54	0.54	0.54	0.54
<b>Voted Millage - by levy</b>						
1985 MHRS (648 Board) Operating - 5 years						
Residential/Agricultural Real	0.352497	0.352688	0.352885	0.299660	0.299841	0.299937
Commercial/Industrial and Public Utility Real	0.480775	0.481397	0.483348	0.413404	0.414300	0.415982
General Business and Public Utility Personal	0.60	0.60	0.60	0.60	0.60	0.60
1990 MRDD (169 Board) Operating - 5 years						
Residential/Agricultural Real	0.293747	0.293907	0.294071	0.249717	0.249868	0.249948
Commercial/Industrial and Public Utility Real	0.404471	0.404994	0.406635	0.347792	0.348546	0.349960
General Business and Public Utility Personal	0.50	0.50	0.50	0.50	0.50	0.50
1997 MRDD (169 Board) Operating - continuing						
Residential/Agricultural Real	1.155712	1.156339	1.156985	0.982477	0.983072	0.983387
Commercial/Industrial and Public Utility Real	1.330000	1.330000	1.330000	1.137538	1.140004	1.144631
General Business and Public Utility Personal	1.33	1.33	1.33	1.33	1.33	1.33
1997 Children Services Operating - 5 years						
Residential/Agricultural Real	1.520674	1.521499	1.522349	1.292733	1.293516	1.293930
Commercial/Industrial and Public Utility Real	1.750000	1.750000	1.750000	1.496761	1.500005	1.506093
General Business and Public Utility Personal	1.75	1.75	1.75	1.75	1.75	1.75
1999 MRDD (169 Board) Operating - 10 years						
Residential/Agricultural Real	1.737914	1.738856	1.739828	1.477410	1.478304	1.478778
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	1.710584	1.714292	1.721250
General Business and Public Utility Personal	2.00	2.00	2.00	2.00	2.00	2.00
2000 Senior Services - 5 years						
Residential/Agricultural Real		1.000000	1.000000	0.849170	0.849683	0.849955
Commercial/Industrial and Public Utility Real		1.000000	1.000000	0.855292	0.857146	0.860625
General Business and Public Utility Personal		1.00	1.00	1.00	1.00	1.00
2003 MRDD (169 Board) Operating - 7 years						
Residential/Agricultural Real					1.330000	1.330000
Commercial/Industrial and Public Utility Real					1.330000	1.330000
General Business and Public Utility Personal					1.33	1.33
2007 Children Services Operating - 5 years						
Residential/Agricultural Real						
Commercial/Industrial and Public Utility Real						
General Business and Public Utility Personal						
<b>Total voted millage by type of property</b>						
Residential/Agricultural Real	5.060544	6.063289	6.066118	5.151167	6.484284	6.485935
Commercial/Industrial and Public Utility Real	5.965246	6.966391	6.969983	5.961371	7.304293	7.328541
General Business and Public Utility Personal	6.18	7.18	7.18	7.18	8.51	8.51
<b>Total millage by type of property</b>						
Residential/Agricultural Real	7.580544	8.583289	8.586118	7.671167	9.004284	9.005935
Commercial/Industrial and Public Utility Real	8.485246	9.486391	9.489983	8.481371	9.824293	9.848541
General Business and Public Utility Personal	8.70	9.70	9.70	9.70	11.03	11.03

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

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

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

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

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

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b><i>In County School Districts:</i></b>										
Ashtabula Area City Schools	\$49.30	\$49.30	\$51.55	\$51.55	\$52.00	\$52.00	\$52.50	\$52.50	\$52.50	\$52.50
Buckeye Local Schools	43.61	43.61	43.61	43.61	43.61	45.31	45.31	45.31	45.31	45.31
Conneaut Area City Schools	45.83	45.83	45.83	45.83	45.83	45.83	37.63	37.63	37.63	37.63
Geneva Area City Schools	46.98	46.98	52.93	52.93	52.93	52.93	51.88	52.01	52.01	51.64
Grand Valley Local Schools	43.14	50.71	50.71	50.11	50.06	50.01	50.01	50.01	50.01	50.01
Jefferson Area Local Schools	44.97	47.97	47.97	47.97	47.97	54.73	54.73	54.73	54.73	54.73
Pymatuning Valley Local Schools	35.73	40.63	40.63	39.03	33.23	38.92	37.92	37.84	37.84	35.05
<b><i>Out of County School Districts:</i></b>										
Ledgemont Local Schools	59.50	59.08	50.70	50.20	50.20	50.20	50.20	50.2	50.2	50.2
<b><i>Joint Vocational School Districts:</i></b>										
Join Vocational School District	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11
<b><i>Cities:</i></b>										
Ashtabula	12.31	12.61	12.61	12.11	11.11	11.11	11.11	9.31	9.31	9.31
Conneaut	12.11	11.11	9.97	8.67	8.67	8.53	8.30	8.1	8.1	7.9
Geneva	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.7	8.7	8.7
<b><i>Villages:</i></b>										
Andover	12.81	12.81	12.81	12.81	10.81	11.35	11.35	11.35	11.35	11.35
Geneva-on-the-lake	15.80	15.80	15.80	15.80	15.80	17.35	17.35	17.35	17.35	17.13
Jefferson	10.28	10.28	10.28	10.28	10.28	8.53	8.53	8.53	8.53	8.53
North Kingsville	6.18	6.18	6.18	6.18	6.18	6.18	5.60	5.60	5.60	5.18
Roaming Shores							7.70	7.70	7.70	7.70
Rock Creek	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88
Orwell	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06
<b><i>Townships:</i></b>										
Andover	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85
Andover (Excluding Vill)	10.48	10.48	10.48	10.48	9.73	8.98	8.98	10.48	10.48	10.48
Ashtabula	1.42	1.42	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Ashtabula (Excluding City)	12.76	12.76	15.26	15.26	15.02	15.02	14.02	15.51	15.51	16.01
Austinburg	9.73	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98
Cherry Valley	6.58	6.58	6.33	6.33	6.33	6.33	6.33	6.58	6.58	6.58
Colebrook	7.23	6.73	7.23	7.23	7.23	8.23	8.23	8.23	8.23	8.23
Denmark	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39
Dorset	9.98	9.98	9.98	9.98	9.98	12.98	12.98	12.98	12.98	12.98
Geneva	1.36	1.36	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Geneva (Excluding City & Vill)	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39
Harpersfield	8.25	8.25	8.10	8.10	8.10	7.90	7.90	7.48	7.48	7.48
Hartsgrove	9.38	9.38	9.38	9.38	9.38	9.38	9.38	10.38	10.38	10.38
Jefferson	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Jefferson (Excluding Vill)	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48
Kingsville	11.68	12.68	12.68	12.68	12.68	12.68	12.68	13.18	13.18	13.18
Lenox	8.48	8.48	8.48	8.48	8.48	8.98	8.98	8.98	8.98	8.98

(continued)

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Monroe	14.18	14.18	14.18	14.18	14.18	14.18	14.18	14.18	14.18	11.68
Morgan	3.98	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Morgan (Excluding Villages)	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
New Lyme	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
Orwell	2.17	2.17	2.17	2.17	2.17	1.92	1.92	1.92	1.92	1.42
Orwell (Excluding Vill)	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06
Pierpont	10.68	10.68	10.68	10.68	10.68	11.68	11.68	11.68	11.68	11.68
Plymouth	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
Richmond	4.58	4.58	4.58	4.58	4.58	4.58	4.58	6.08	6.08	6.08
Rome	4.48	4.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Rome (Excluding Vill)	3.50	3.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Saybrook	0.92	0.92	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Saybrook (Excluding City)	13.36	14.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11
Sheffield	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68
Trumbull	11.48	11.48	11.48	11.48	11.48	11.48	11.48	7.98	7.98	7.98
Wayne	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	12.58
Williamsfield	12.94	12.94	12.94	12.94	12.94	12.94	12.94	13.44	13.44	13.44
Windsor	15.98	15.98	15.98	15.98	15.48	15.48	14.98	14.98	14.98	14.98
<b>Ambulance Districts</b>										
Jefferson Ambulance District	4.80	4.80	4.80	4.80	4.80	4.50	4.50	4.50	4.50	4.50
Northwest Ambulance District	2.77	3.30	4.03	4.03	4.03	4.03	3.50	3.50	3.50	3.50
South Central Ambulance District	3.19	3.19	3.19	3.19	2.67	2.67	2.50	2.50	2.50	2.25
<b>Parks</b>										
Ashtabula Township	----	----	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18
Conneaut Township	----	----	1.14	1.64	1.64	1.64	1.64	1.64	1.64	1.14
Geneva Township	----	----	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42
Saybrook Township	----	----	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62
<b>Cemeteries</b>										
Geneva Union	----	----	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64
Jefferson Oakdale Union	----	----	1.00	1.00	1.00	0.75	0.75	0.75	0.75	0.75
<b>Libraries</b>										
Harbor Topky Library	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00
Kingsville Public Library	----	----	----	----	1.00	1.00	1.00	1.00	1.00	1.00
<b>Recreational Districts</b>										
Orwell Recreational District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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

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

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

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

<u>Collection Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Current Tax Collections to Current Tax Levy</u>	<u>Delinquent Tax Collections (1)</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections to Current Tax Levy</u>
2000	\$1,855,536	\$1,821,925	98.19%	\$48,912	\$1,870,837	100.82%
2001	2,100,180	2,011,712	95.79	39,104	2,050,816	97.65
2002	2,090,011	2,026,755	96.97	37,179	2,063,934	98.75
2003	2,065,133	2,016,812	97.66	18,767	2,035,579	98.57
2004	2,154,408	2,138,537	99.26	16,879	2,155,416	100.05
2005	2,343,991	2,307,766	98.45	20,934	2,328,700	99.35
2006	1,727,521	1,634,707	94.63	136,480	1,771,187	102.53
2007	1,250,353	1,247,380	99.76	104,934	1,352,314	108.15
2008	678,192	674,179	99.41	17,206	691,385	101.95
2009	183,746	181,033	98.52	3,687	184,720	100.53

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

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

**Ashtabula County, Ohio**  
*Property Tax Levies and Collections (1)*  
*Real and Public Utility Taxes*  
*Last Ten Years*

Collection Year	Current Tax Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
2000	\$9,879,569	\$9,501,497	96.17%	\$385,193	\$9,886,690	100.07%	\$575,749	5.8%
2001	11,366,737	10,850,384	95.46%	408,096	11,258,480	99.05%	748,871	6.6%
2002	11,237,381	10,740,181	95.58%	521,130	11,261,311	100.21%	752,393	6.7%
2003	11,940,528	11,390,450	95.39%	548,644	11,939,094	99.99%	564,436	4.7%
2004	14,015,729	13,353,644	95.28%	631,150	13,984,794	99.78%	664,442	4.7%
2005	14,237,550	13,591,491	95.46%	716,123	14,307,614	100.49%	401,761	2.8%
2006	14,739,768	14,036,934	95.23%	611,288	14,648,222	99.38%	477,696	3.2%
2007	15,094,356	14,230,140	94.27%	765,346	14,995,486	99.34%	534,194	3.5%
2008	15,807,171	14,970,843	94.71%	792,241	15,763,084	99.72%	656,280	4.2%
2009	16,443,590	15,502,626	94.28%	778,643	16,281,269	99.01%	637,391	3.9%

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

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

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



**Ashtabula County, Ohio**

*Principal Taxpayers*

*Real Estate Tax*

*2009 and 2000 (1)*

Name of Taxpayer	2009	
	Assessed Value	Percent of Real Property Assessed Value
Cabot Ashtabula 23 LLC	\$15,528,680	0.88%
Norfolk Southern Combined	5,418,060	0.31
ABC Chemicals Inc	4,721,040	0.27
Walmart Real Estate	3,861,840	0.22
Roni Lee LLC	3,232,160	0.18
Lowes Home Centers	2,529,840	0.14
E&L Investors	2,437,560	0.14
Donald Andrus	2,321,540	0.13
HD Development	1,974,390	0.11
Millwork Properties II	1,909,410	0.11
Totals	<u>\$43,934,520</u>	<u>2.49%</u>
Total Assessed Valuation	<u>\$1,771,864,010</u>	
Name of Taxpayer	2000	
	Assessed Value	Percent of Real Property Assessed Value
Ashtabula Mall Co	\$13,318,720	1.21%
CEI	7,310,660	0.67
ABC Chemicals	4,657,290	0.42
Saybrook Investment	2,630,530	0.24
E&L Investors	2,138,470	0.19
Western Reserve	2,135,030	0.19
Walmart Stores	2,036,580	0.19
Premix Inc	1,714,450	0.16
MFG	1,471,150	0.13
Pinney Dock	1,443,150	0.13
Totals	<u>\$38,856,030</u>	<u>3.53%</u>
Total Assessed Valuation	<u>\$1,097,665,100</u>	

(1) The amounts presented represent the assessed values upon which 2009 and 2000 collections were based.

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

**Ashtabula County, Ohio**  
*Principal Taxpayers*  
*Public Utilities Tangible Personal Property Tax*  
*2009 and 2000 (1)*

Name of Taxpayer	2009	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric	\$40,406,940	47.85%
Ohio American Water	12,711,750	15.05
First Energy Generation	11,553,190	13.68
American Transmission	5,721,230	6.78
Ohio Edison Co	5,343,270	6.33
East Ohio Gas	4,399,210	5.21
Aqua Ohio Inc	1,940,130	2.30
Orwell Natural Gas Co Inc	542,860	0.64
Eastern Natural Gas Co	83,810	0.10
Camplands Water LLC	44,370	0.05
<b>Total</b>	<b>\$82,746,760</b>	<b>97.99%</b>
<b>Total Assessed Valuation</b>	<b>\$84,441,360</b>	
Name of Taxpayer	2000	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric	\$81,703,360	49.19%
East Ohio Gas Co/Dominion	12,236,970	7.37
Western Reserve Tele Co	11,567,090	6.96
Ohio American Water	11,101,510	6.68
Consumers Ohio Water	7,535,120	4.54
Norfolk Southern Combined	6,349,830	3.82
Ohio Edison Co	4,834,800	2.91
United Telephone Co	3,233,060	1.95
CSX Transportation Inc	3,053,070	1.84
Conneaut Telephone Co	3,015,620	1.82
<b>Total</b>	<b>\$144,630,430</b>	<b>87.08%</b>
<b>Total Assessed Valuation</b>	<b>\$166,113,470</b>	

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

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

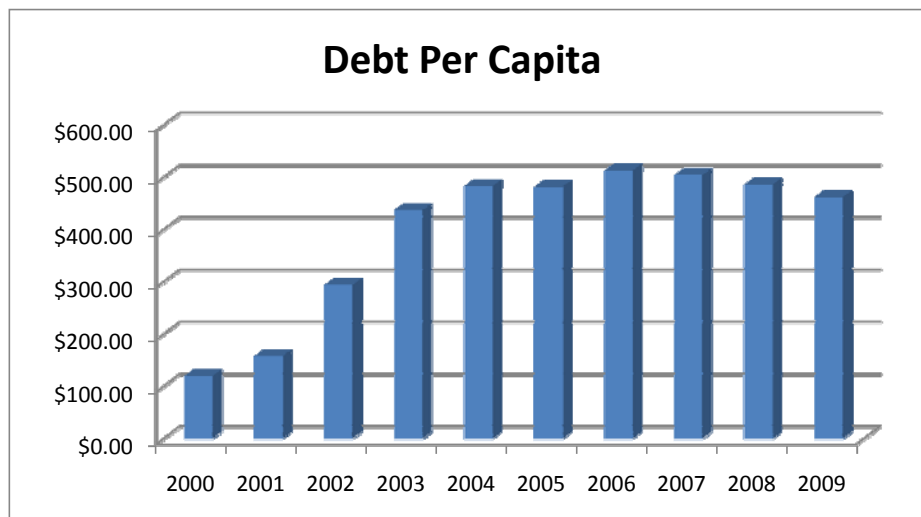
**Ashtabula County, Ohio**  
*Ratios of Outstanding Debt to  
Total Personal Income and Debt per Capita  
Last Ten Years*

Year	Governmental Activities			Business-Type Activities		
	General Obligation Bonds	Special Assessment Bonds	Other	General Obligation Notes	Revenue Bonds	OWDA Loans
2000	\$ 6,866,300	\$ 1,000,000	\$ 352,226	\$ -	\$ 442,700	\$ 3,126,712
2001	7,125,900	760,000	276,735	-	435,100	3,371,100
2002	6,538,247	515,000	103,354	-	427,100	18,272,226
2003	9,199,584	260,000	25,000	-	418,800	23,068,805
2004	8,259,306	-	55,000	-	14,501,083	22,675,960
2005	7,265,603	-	45,000	-	19,759,352	17,627,069
2006	6,372,232	-	140,000	-	26,787,249	17,451,605
2007	5,442,766	-	751,017	-	25,993,899	17,006,081
2008	4,470,771	-	457,859	7,324,502	18,467,160	16,457,888
2009	3,524,357	-	322,854	7,330,000	18,002,429	15,907,119

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

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

OPWC Loans	Notes	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$ 443,504	\$ -	\$ 12,288,895	0.53%	\$ 119.63
436,204	-	16,191,743	0.69%	157.72
421,319	-	30,162,811	1.25%	293.99
412,406	11,186,677	44,790,163	1.81%	437.18
618,229	3,000,000	49,395,760	1.95%	483.16
976,007	3,000,000	49,134,904	1.88%	481.69
940,399	-	52,067,508	1.93%	513.13
1,256,883	-	51,023,219	1.84%	504.43
1,361,633	-	48,953,044	1.71%	486.38
1,274,956	-	46,552,366	1.60%	461.98



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

Year	Population (1)	Estimated Actual Value of Taxable Property (2)	Gross Bonded Debt	Ratio of Bonded Debt to Estimated Actual Value of Taxable Property	Bonded Debt per Capita
2000	102,728	\$ 4,167,404,227	\$ 6,866,300	0.165%	\$ 66.84
2001	102,663	4,247,578,628	7,125,900	0.168%	69.41
2002	102,597	4,251,365,313	6,538,247	0.154%	63.73
2003	102,453	4,885,281,913	9,199,584	0.188%	89.79
2004	102,235	4,909,155,641	8,259,306	0.168%	80.79
2005	102,005	4,996,640,873	7,265,603	0.145%	71.23
2006	101,471	5,415,753,120	6,372,232	0.118%	62.80
2007	101,151	5,628,122,555	5,442,766	0.097%	53.81
2008	100,648	4,855,961,796	11,795,273	0.243%	117.19
2008	100,648	5,158,424,691	10,854,357	0.210%	107.84

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

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

	2003	2004	2005	2006	2007	2008	2009
Tax Valuation	\$ 1,699,128,810	\$ 1,703,106,540	\$ 1,733,530,570	\$ 1,828,832,820	\$ 1,823,044,860	\$ 1,728,893,520	\$ 1,875,582,210
Debt Limit (2)	40,978,220	41,077,663	41,838,264	44,220,821	44,076,122	41,722,338	45,389,555
<b>General Bonded Outstanding</b>							
General Obligation Bonds	9,199,584	8,259,306	7,265,603	6,533,083	5,442,766	4,470,771	3,524,357
Special Assessment Bonds	260,000	-	-	-	-	-	-
Revenue Bonds	418,800	14,610,000	19,759,352	26,787,249	26,137,900	18,558,200	18,089,000
General Obligation Notes	-	-	-	-	-	7,330,000	7,330,000
OWDA Loans	23,068,805	22,675,960	17,627,069	17,451,605	17,006,081	16,457,888	15,907,120
OPWC Loans	437,406	354,030	976,007	1,080,399	1,381,882	1,471,633	1,527,170
503 Corporation Loan	580,027	555,154	529,851	504,301	478,404	452,341	452,235
Notes	11,186,677	3,000,000	3,000,000	236,711	272,229	195,117	114,075
Total	45,151,299	49,454,450	49,157,882	52,593,348	50,719,262	48,935,950	46,943,957
Less:							
Revenue Bonds	418,800	14,610,000	19,759,352	26,787,249	26,137,900	18,558,200	18,089,000
OWDA Loans	23,068,805	22,675,960	17,627,069	17,451,605	17,006,081	16,457,888	15,907,120
OPWC Loans	437,406	354,030	976,007	940,399	1,381,882	1,471,633	1,527,170
Special Assessment Bonds	260,000	-	-	-	-	-	-
Notes	11,186,677	3,000,000	3,000,000	-	272,229	195,117	114,075
Amount Available in Debt Service	418,185	427,861	548,865	748,999	400,428	404,580	579,287
Amount of Debt Subject to Limit	9,361,426	8,386,599	7,246,589	6,665,096	5,520,742	11,848,532	10,727,305
Legal Debt Margin	\$ 31,616,794	\$ 32,691,064	\$ 34,591,675	\$ 37,555,725	\$ 38,555,380	\$ 29,873,806	\$ 34,662,250
Legal Debt Margin as a Percentage of the Debt Limit	77.16%	79.58%	82.68%	84.93%	87.47%	71.60%	76.37%
Unvoted Debt Limit (3)	\$ 16,991,288	\$ 17,031,065	\$ 17,335,306	\$ 18,288,328	\$ 18,230,449	\$ 17,288,935	\$ 18,755,822
Amount of Debt Subject to Limit	9,361,426	8,386,599	7,246,589	6,665,096	5,520,742	11,848,532	10,727,305
Unvoted Legal Debt Margin	\$ 7,629,862	\$ 8,644,466	\$ 10,088,717	\$ 11,623,232	\$ 12,709,707	\$ 5,440,403	\$ 8,028,517
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	44.90%	50.76%	58.20%	63.56%	69.72%	31.47%	42.81%

(1) Information prior to 2003 is not available.

(2) Ohio Bond Law sets a limit calculated as follows:

Three percent of the first \$100,000,000 of the tax valuation

One and one-half percent of the next \$200,000,000 of the tax valuation

Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

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

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

## Ashtabula County, Ohio

### Computation of Direct and Overlapping Governmental Activities Debt

December 31, 2009

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County	Amount Applicable To County
<b>Direct - Ashtabula County</b>			
General Obligation Bonds	\$ 3,524,357	100.00%	\$ 3,524,357
OPWC Loans	252,214	100.00%	\$ 252,214
Long-term Notes	114,074	100.00%	\$ 114,074
Capital Leases	161,233	100.00%	161,233
<i>Total Direct - Ashtabula County</i>	<u>4,051,878</u>		<u>4,051,878</u>
<b>Overlapping</b>			
Cities Wholly Within the County	5,075,829	100.00%	5,075,829
Villages Wholly Within the County	4,630,482	100.00%	4,630,482
Townships Wholly Within the County	1,967,182	100.00%	1,967,182
School Districts Wholly Within the County	78,464,542	100.00%	78,464,542
<i>Total Overlapping</i>	<u>90,138,035</u>		<u>90,138,035</u>
<i>Totals</i>	<u><u>\$ 94,189,913</u></u>		<u><u>\$ 94,189,913</u></u>

Source: Ashtabula County Auditor

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

Year	(2) Gross Revenues		Operating Expenses		Net Available Revenue	Bond Debt Service		OWDA Loan		OPWC Loan		Note Principal and Interest	Total	Coverage
						Principal and Interest	Principal and Interest	Principal and Interest	Principal and Interest					
<b><u>Sewer District Fund Debt Coverage</u></b>														
2003	\$ 7,037,765	(3) \$ 3,306,559	(3) \$ 3,731,206	\$ 29,655	(3) \$ 832,026	(3) \$ 23,135	(3)	-	\$ 884,816					4.22
2004	1,710,979	1,132,611	578,368	29,740	384,374	15,835		-	429,949					1.35
2005	1,820,120	1,448,147	371,973	29,700	319,835	15,835		-	365,370					1.02
2006	2,006,043	1,429,632	576,411	29,740	356,095	15,836		-	401,671					1.44
2007	2,420,098	1,720,260	699,838	29,755	362,436	15,835		-	408,026					1.72
2008	2,124,304	1,722,643	401,661	29,745	371,433	15,835		-	417,013					0.96
2009	2,260,550	1,736,490	524,060	29,710	378,982	15,835		-	424,527					1.23
<b><u>Water District Fund Debt Coverage</u></b>														
2004	2,964,132	2,590,629	373,503	-	825,600	13,535		-	839,135					0.45
2005	6,610,272	5,496,867	1,113,405	149,310	6,842,037	19,770		-	7,011,117					0.16
2006	2,850,956	1,703,371	1,147,585	304,008	923,856	19,772		-	1,247,636					0.92
2007	3,996,568	2,467,910	1,528,658	304,157	931,917	23,371		-	1,259,445					1.21
2008	3,326,833	2,221,686	1,105,147	304,148	946,879	42,997		-	1,294,024					0.85
2009	3,238,236	2,217,653	1,020,583	303,979	934,905	70,842		-	1,309,726					0.78
<b><u>Geneva State Park Lodge Fund Debt Coverage</u></b>														
2003	-	1,602,148	(1,602,148)	-	-	-		-	138,885					(11.54)
2004	4,023,592	3,790,517	233,075	402,101	-	-		-	15,348,376					0.01
2005	315,810	3,448	312,362	797,357	-	-		-	990,937					0.32
2006	392,558	133,447	259,111	1,107,692	-	-		-	4,254,699					0.06
2007	575,541	94,035	481,506	1,871,358	-	-		-	1,871,358					0.26
2008	1,012,308	166,594	845,714	1,105,923	-	-		-	1,105,923					0.76
2009	663,757	544,424	119,333	1,105,903	-	-		-	1,105,903					0.11

(1) Information prior to 2003 is not available.  
(2) Includes interest income and other non-operating revenue.  
(3) Amounts include both water and sewer activity. In 2003, these funds were combined and reported as a single fund.

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



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

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Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
2000	102,728	\$ 2,304,918	\$ 22,437	4.8
2001	102,663	2,337,958	22,773	6.0
2002	102,597	2,407,721	23,468	7.3
2003	102,453	2,478,835	24,195	7.8
2004	102,235	2,529,445	24,741	7.2
2005	102,005	2,606,939	25,557	7.1
2006	101,471	2,696,707	26,576	6.6
2007	101,151	2,773,000	27,414	6.9
2008	100,648	2,856,031	28,376	8.0
2009	100,767	2,916,210	28,940	13.3

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

**Ashtabula County, Ohio**

*Principal Employers*

*Current Year*

Employer (1)	Nature of Business (1)	2008		
		Number of Employees (1)	Rank	Percentage of Total Employment
Ashtabula County Medical Center	Hospital	1,092	1	2.6%
Ashtabula County Government	Government	943	2	2.2
Ashtabula Area City Schools	School	632	3	1.5
University Hospitals Health Systems	Hospital	540	4	1.3
KraftMaid Cabinetry	Manufacturing of Cabinetry	475	5	1.1
Millenium Inorganic Chemicals, a Cristal Global Company	Manufacturing of Titanium Products	470	6	1.1
Kennametal, Inc.	Manufacturing of Metal Cutting Tools	435	7	1.0
Molded Fiber Glass	Manufacturing of Composites	400	8	0.9
General Aluminum	Manufacturing of Aluminum Castings	370	9	0.9
Premix	Manufacturing of Reinforced Plastics	335	10	0.8
Total		<u>5,692</u>		<u>13.4</u>
Total Employment within the County (2)		<u>42,600</u>		

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

(2) Ohio Department of Job & Family Services

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

	1999	2000	2001	2002	2003
General Government					
Legislative and Executive					
Commissioners	9.00	8.00	8.00	8.50	9.50
Auditor	18.00	18.00	18.00	18.00	17.00
Treasurer	10.00	9.50	9.50	8.50	8.50
Prosecuting Attorney	19.75	20.75	22.75	21.50	20.25
Board of Elections	10.50	10.50	10.50	10.50	11.50
Recorder	6.00	6.00	6.00	6.00	6.00
Buildings and Grounds	7.00	8.00	8.00	8.00	8.00
Data Processing	4.00	4.00	4.00	4.00	3.00
Risk Management	-	-	-	-	-
Planning Commission	7.00	7.00	6.00	6.00	3.00
Judicial					
Common Pleas					
Eastern County Court					
Western County Court					
Probate Court	6.00	6.00	6.00	6.00	6.00
Juvenile Court	21.00	22.00	22.00	22.00	22.00
Clerk of Courts	16.00	16.00	16.00	15.00	16.00
Youth Detention Center	21.50	20.50	20.50	18.00	17.00
Law Library	1.00	1.00	1.00	1.00	1.00
Public Safety					
Sheriff	85.00	85.00	80.00	75.00	85.00
Probation	1.00	1.00	2.00	2.00	2.00
Emergency Management Agency	4.00	4.00	4.00	4.50	4.00
Coroner	5.00	4.50	4.50	3.50	3.50
Public Works					
Engineer	66.75	67.25	68.00	67.75	65.25
Building Department	8.00	9.00	6.00	6.00	6.00
Environmental Services	11.00	11.00	13.00	13.25	13.50
Recycling	2.00	2.00	2.00	2.00	4.00
Health					
MRDD	157.00	157.00	162.00	170.00	171.00
Alcohol, Drug Abuse and Mental Health	3.00	4.00	4.00	4.00	4.00
Human Services					
Nursing Home	n/a	n/a	242.50	249.50	220.00
Jobs and Family Services	116.75	141.00	146.50	141.50	141.25
Children's Services	81.50	79.50	84.00	83.00	86.50
Child Support Enforcement Agency	32.00	26.00	27.00	24.00	27.00
Veteran Services	6.50	6.50	6.50	8.00	7.50
<b>Total</b>	<u>736.25</u>	<u>755.00</u>	<u>1,010.25</u>	<u>1,007.00</u>	<u>989.25</u>

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

The count is performed on July 1 each year.

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

2004	2005	2006	2007	2008	2009
8.50	7.50	8.00	13.00	12.00	10.00
17.00	16.00	16.00	15.50	18.50	20.00
8.00	7.00	7.50	7.50	7.50	5.50
20.25	13.00	20.25	22.25	23.50	23.50
10.50	11.00	10.50	8.50	8.50	10.00
6.00	5.00	5.00	5.00	5.00	5.00
7.00	7.00	6.00	6.00	6.00	4.00
4.00	4.50	4.50	5.00	4.00	4.00
-	2.00	2.00	2.00	2.00	2.00
3.00	3.00	3.00	3.00	3.00	2.00
					34.00
					6.00
					7.00
6.00	6.00	6.00	8.00	8.00	6.00
22.00	20.00	20.00	21.00	22.00	14.00
15.00	14.00	14.00	17.00	17.00	15.00
16.50	16.00	16.00	16.00	17.00	21.00
1.00	1.00	1.00	1.00	1.00	1.00
85.50	85.50	88.50	87.00	88.00	81.50
2.00	2.00	3.00	4.00	4.00	4.00
3.00	4.00	4.00	4.00	3.00	3.00
3.50	3.50	4.00	4.50	4.50	4.00
58.75	60.50	60.75	64.50	63.50	55.00
6.00	6.00	6.00	6.00	6.00	4.00
14.75	12.00	13.50	13.00	13.00	18.00
4.00	4.00	3.50	3.00	3.00	3.00
162.00	166.00	150.00	166.00	168.00	165.00
4.00	4.00	4.00	7.00	7.50	7.00
200.50	171.50	179.50	193.00	205.00	181.00
140.75	140.00	139.00	137.50	135.00	122.00
67.00	71.50	78.00	79.00	79.50	72.00
26.00	29.00	30.00	29.00	29.00	27.00
6.50	6.50	7.50	7.50	7.50	6.00
<u>929.00</u>	<u>899.00</u>	<u>911.00</u>	<u>955.75</u>	<u>971.50</u>	<u>942.50</u>

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

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

(Continued)

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

	2006	2007	2008	2009
<b>Public Works</b>				
Engineer				
Miles of roads resurfaced				
Hot Mix	6.40	5.35	1.65	3.42
Cold Mix	14.89	14.25	11.80	12.60
Chip and Seal	41.97	35.84	31.08	28.18
Number of bridges and culverts replaced/improved	9	17	21	20
Number of signs and markers erected	1,338	1,453	788	1,097
<b>Health</b>				
MRDD				
Number of students enrolled				
Early intervention program	55	66	64	89
Preschool	16	16	12	18
School age	74	73	72	69
Dog and Kennel				
Dog Licenses Issued	11,426	11,336	11,392	11,293
Number of Kennels	71	68	63	63
<b>Public Safety</b>				
Sheriff				
Jail Operation				
Average daily jail census	n/a	108	95	81
Prisoners booked	n/a	2,207	2,107	1,792
Prisoners released	n/a	2,218	2,142	198
Enforcement				
Number of incidents reported	n/a	20,227	23,347	18,865
Number of citations issued	n/a	2,212	3,669	1,862
Number of papers served	n/a	6,110	2,245	4,702
Coroner				
Number of deaths reported	n/a	n/a	703	
Number of autopsies performed	n/a	47	57	
Building Department				
Number of residential permits issued	2,301	1,863	1,655	1,247
Number of commercial permits issued	606	660	596	651
Number of inspections performed	6,476	5,701	5,004	4,463

(1) Information prior to 2006 is not available.

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

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

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

(Continued)

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

	2007	2008	2009
Emergency Management Agency			
Number of emergency response vehicles	4	3	3
Coroner			
Number of emergency response vehicles	2	2	2
<b>Public Works</b>			
Engineer			
Centerline miles of roads	347.76	355.06	345.97
Number of bridges	415	415	415
Number of culverts	520	527	527
Number of vehicles	26	29	29
<b>Health</b>			
MRDD			
Number of facilities	1	1	1
Number of buses	21	22	22
Mental Health			
Number of facilities	0	0	0
<b>Human Services</b>			
Jobs and Family Services			
Administrative office space	25,870	25,870	25,870
Number of vehicles	13	14	14
Children's Services			
Administrative office space	23,814	23,814	23,814
Number of vehicles	10	10	10
Veteran Services			
Number of vehicles	3	3	3
Community and Economic Development			
Number of related infrastructure projects	5	7	11

(1) Information prior to 2007 is not available.

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





**Mary Taylor, CPA**  
Auditor of State

**ASHTABULA COUNTY FINANCIAL CONDITION**

**ASHTABULA COUNTY**

**CLERK'S CERTIFICATION**

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
SEPTEMBER 30, 2010**