



Dave Yost • Auditor of State

ASHTABULA COUNTY

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ASHTABULA COUNTY
FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor / Pass Through Grantor / Program Title	Project / Grant Number	CFDA Number	Receipts	Non-Cash Receipts	Expenditures	Non-Cash Expenditures
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES						
<i>Passed Through Ohio Department of Jobs & Family Services and the Ohio Department of Developmental Disabilities:</i>						
Medical Assistance Programs:						
Medicaid Assistance Claiming (MAC) - Title XIX	FY 2012	93.778	\$ 40,710		\$ 40,710	
Social Services Block Grant - Title XX	MR-04 (11-12)	93.667	72,827		72,827	
Subtotal - Ohio Department of Developmental Disabilities			113,537		113,537	
<i>Passed Through Ohio Department of Jobs & Family Services and the Ohio Department of Mental Health:</i>						
Medical Assistance Program Title XIX	FY 2012	93.778	76,517		66,009	
State Children's Insurance Program	FY 2012	93.767	5,370			
Social Services Block Grant - Title XX	FY 2012	93.667	60,249		17,555	
	FY 2013		19,590		35,364	
Subtotal Social Services Block Grant - Title XX			79,839		52,919	
Community Mental Health Block Grant	FY 2012	93.958	87,068		44,672	
	FY 2013		46,400		73,266	
Subtotal Community Mental Health Grant			133,468		117,938	
SIG Prevention	FY 2012	93.243	20,000			
	FY 2013				18,388	
Subtotal SIG Prevention			20,000		18,388	
Subtotal - Ohio Department of Mental Health			315,194		255,254	
<i>Passed Through Ohio Department of Jobs & Family Services and the Ohio Department of Alcohol & Drug Addiction Services:</i>						
Medical Assistance Program Title XIX	FY 2012	93.778	3,468		7,170	
State Children's Insurance Program	FY 2012	93.767	5,370			
Prevention and Treatment of Substance Abuse:						
ADA Women's set aside	04-1012-Women-T-12-9028	93.959	210,756		117,089	
ADA Women's set aside	04-1012-Women-T-13-9028		70,205		141,409	
Federal per capita	FY 2011		210,474		106,914	
Federal per capita	FY 2012		55,760		81,691	
Subtotal - Prevention and Treatment of Substance Abuse			547,195		447,103	
Subtotal - Ohio Department of Alcohol and Drug Addiction			\$ 556,033		\$ 454,273	

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

(Continued)

ASHTABULA COUNTY
FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor / Pass Through Grantor / Program Title	Project / Grant Number	CFDA Number	Receipts	Non-Cash Receipts	Expenditures	Non-Cash Expenditures
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES						
<i>Passed Through Ohio Department of Jobs & Family Services:</i>						
Child Welfare Services	G-1011-11-5008	93.645	\$ 79,193		\$ 79,193	
Temporary Assistance for Needy Families	JFS FTF 12 JFS FTF 13	93.558	1,795,536 440,000		1,999,006 297,781	
Subtotal - Temporary Assistance for Needy Families			2,235,536		2,296,787	
Title IV E Foster Care	G-1011-11-5008	93.658	1,533,958		1,533,958	
Child Abuse Prevention	G-1011-11-5008	93.669	2,000		2,000	
Promoting Safe and Stable Families	G-1011-11-5008	93.556	70,603		70,603	
Chafee Foster Care Independence Program	G-1011-11-5008	93.674	36,402		36,402	
Kindship Federal Program	G-1011-11-5008	93.605	68,900		68,900	
Child Care and Development Block Grant	FCD 11 FCD 12 FCD 13	93.575	1 120,673 94,602		103,880 59,675	
Subtotal - Child Care and Development Block Grant			215,276		163,555	
Child Support Enforcement	FCS 10 FCS 11 FCS 12 FCS 13	93.563	31,653 24,417 929,202 515,099		616,055 802,393	
Subtotal - Child Support Enforcement			1,500,371		1,418,448	
Medicaid - Title XIX	FMT 11 FMT 12 FMT 13	93.778	74,407 1,530,602 376,382		1,370,460 389,285	
Subtotal - Medicaid - Title XIX			1,981,391		1,759,745	
<i>Supplemental Food Assistance Program Cluster</i> Administrative Matching Grants Supplemental Food Assistance Program	FFS 11 FFB 11 FFS 12 FFB 12 FFS 13 FFS 11	10.561	1 50,798 29,898 349,914		7,052 23,979 464,418	
Subtotal - Supplemental Food Assistance Cluster			430,611		603,689	
Social Services Block Grant - Title XX	FSS 11 FSS 12 FTX 12 FSS 13	93.667	32,645 298,826 55,276 55,000		279,775 48,135 3,107	
Subtotal - Social Services Block Grant - Title XX			441,747		331,017	
Subtotal - Ohio Department of Jobs and Family Services			8,595,988		8,364,297	
<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 2012	93.044	30,537		30,537	
<i>Passed Through the Ohio Secretary of State</i>						
Voting Access for Individuals with Disabilities		93.617	38,631		26,158	
Total U.S. Department of Health & Human Services			9,649,920		9,244,056	
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT						
<i>Direct Funding:</i>						
Shelter Care Plus (SPC) Program	OH16C30-7014 FY 12 OH16C30-7014 FY 13	14.238	89,172 138,916		84,170 138,912	
			228,088		223,082	
<i>Passed Through Ohio Department of Development - Office of Local Governmental Services:</i>						
Community Development Block Grant - Small Cities	B-F-10-1AD-1 B-F-11-1AD-1	14.228	1,587 247,800		55,000 263,146	
CDBG - Community Housing Improvement:	B-C-09-1AD-1 B-C-09-1-AD-2		- -		13,105 33,878	
	B-C-11-1-AD-1		24,300		5,175	
CDBG - Downtown Revitalization Tier One:	B-T-11-1AD-1		9,000		11,376	
Subtotal - CDBG Small Cities			282,687		381,680	
Community Development Neighborhood Stabilization Program	B-Z-08-1AD-1	14.228	503,992		587,975	
Community Housing Improvement Program	B-C-11-1AD-2 S-C-11-1AD-1	14.239	102,700 82,500		29,975 65,610	
			185,200		95,585	
Total U.S. Department of Housing & Urban Development			1,199,967		1,288,322	

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

(Continued)

ASHTABULA COUNTY
FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor / Pass Through Grantor / Program Title	Project / Grant Number	CFDA Number	Receipts	Non-Cash Receipts	Expenditures	Non-Cash Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>						
<i>Passed Through the Ohio Department of Education:</i>						
<i>Nutrition Cluster:</i>						
School Breakfast Program		10.553	\$ 35,913		\$ 35,913	
National School Lunch Program		10.555	149,416	7,895	149,416	7,895
Subtotal - Nutrition Cluster			185,329	7,895	185,329	7,895
Total U.S. Department of Agriculture			185,329	7,895	185,329	7,895
<u>U.S. DEPARTMENT OF LABOR:</u>						
<i>Passed Through Workforce Investment Act -- Area 19 Geauga, Ashtabula, Portage Partnership Inc (GAPP Inc):</i>						
<i>Workforce Investment Act Cluster:</i>						
Workforce Investment Act -- Adult Programs	FY 2010	17.258	58,603		58,603	
	FY 2011		35,330		35,330	
ARRA Workforce Investment Act -- Adult Programs	FY 2012		71,939		71,939	
Subtotal - Adult Programs			165,872		165,872	
Workforce Investment Act -- Youth Activities	FY 2009	17.259	7,040		7,040	
	FY 2010		74,480		74,480	
	FY 2011		196,611		196,611	
	FY 2012		7,071		7,071	
Subtotal - Youth Activities			285,202		285,202	
Workforce Investment Act -- Dislocated Workers	FY 2010	17.260	939		939	
	FY 2012		205,621		205,621	
	FY 2012		39,898		39,898	
	FY 2013		22,269		22,269	
Subtotal - Dislocated Workers			268,727		268,727	
Total -- WIA Cluster			719,801		719,801	
Total U.S. Department of Labor			719,801		719,801	
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>						
<i>Passed Through the Ohio Department of Transportation Urban Mass Transportation Administration - Public Transportation for Non-Urbanized Area:</i>						
Urban Transit Grant - Operating		20.509	543,732		543,732	
Urban Transit Grant - Capital			104,300		104,300	
Subtotal - Urban Transit Grant			648,032		648,032	
<i>Highway Planning and Construction:</i>						
Highway Planning and Construction		20.205	135,297		135,297	
Total U. S. Department of Transportation			783,329		783,329	

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

(Continued)

ASHTABULA COUNTY
FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor / Pass Through Grantor / Program Title	Project / Grant Number	CFDA Number	Receipts	Non-Cash Receipts	Expenditures	Non-Cash Expenditures
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>						
<i>Passed Through the Ohio Department of Public Safety's Emergency Management Agency: Homeland Security Cluster</i>						
Homeland Security Program (SHSP)	2009-SST9-0089	97.067	\$ 34,019		\$ 34,019	
	2010-SST0-0089		40,128		40,128	
	2011-SST1-0012		22,875		22,875	
Sub Total Homeland Security Program			<u>97,022</u>		<u>97,022</u>	
Emergency Management Performance Grant	2011-EP-E9-0061	97.042	48,213		48,213	
	2012-EP-00003-S01		59,064		59,064	
Sub Total EMA Performance Grant			<u>107,277</u>		<u>107,277</u>	
			<u>204,299</u>		<u>204,299</u>	
<u>U.S. DEPARTMENT OF EDUCATION</u>						
<i>Passed through the Ohio Department of Health:</i>						
Help Me Grow (Part C)		84.181A	298,564		298,564	
<i>Passed through the Ohio Department of Education Special Education Cluster:</i>						
Special Education Grants to States Part-B IDEA	0692296B-SF-12P 0692296B-SF-13P	84.027	49,183 20,626		49,183 20,626	
Subtotal - IDEA B			<u>69,809</u>		<u>69,809</u>	
Special Education - Early Childhood Grant IDEA	069229-PG-S1-12P 069229-PG-S1-13P	84.173	7,001 11,432		7,001 11,432	
Subtotal - Special Education, Early Childhood Grant			<u>18,433</u>		<u>18,433</u>	
Total U.S. Department of Education			<u>386,806</u>		<u>386,806</u>	
<u>U.S. DEPARTMENT OF JUSTICE:</u>						
<i>Passed Through the Ohio Attorney General's Crime Victims Assistance Office:</i>						
Crime Victims Assistance Program (VOCA)	2010-VAGENE-015 2011-VAGENE-015	16.575	49,911 5,240		49,911 5,240	
Subtotal - Crime Victims Assistance Program			<u>55,151</u>		<u>55,151</u>	
<i>Passed Through the Office of Criminal Justice Services:</i>						
Violence Against Women Formula Grant	09-WF-VA5-8224	16.588	17,964		20,271	
Public Safety Partnership and Community Policing	2011UMWX0144	16.710	106,969		106,969	
Total U.S. Department of Justice			<u>180,084</u>		<u>182,391</u>	
Totals			<u>\$13,309,535</u>	<u>\$ 7,895</u>	<u>\$ 12,994,333</u>	<u>\$ 7,895</u>

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

**ASHTABULA COUNTY
FISCAL YEAR ENDED DECEMBER 31, 2012**

NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE

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, 2012 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 Federal Awards Expenditures Schedule (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule. These loans are collateralized by mortgages on real estate and equipment liens through the 503 Corporation (a 501c3).

Activity in the CDBG revolving loan fund during 2012 is as follows:

Beginning loans receivable balance as of January 1, 2012	\$2,396,763
Loans made	0
Loan principal repaid	(279,459)
Ending loans receivable balance as of December 31, 2012	\$2,117,304
Cash balance on hand in the revolving loan fund as of December 31, 2012	\$511,266
Administrative costs expended during 2012	\$57,554

**ASHTABULA COUNTY
FISCAL YEAR ENDED DECEMBER 31, 2012**

NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE

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 the Schedule. Loans have a 0% interest rate and are made to persons of low to 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 \$131,888 as of December 31, 2012.

NOTE F - MATCHING REQUIREMENTS

Certain Federal programs require the County to 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. The Financial Statements can be obtained from the County Auditor, 25 West Jefferson Street, Jefferson, Ohio 44047.

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 2012 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	\$107,277
97.067	State Homeland Security Program	<u>97,022</u>
	Total - Homeland Security Grant Program	<u>\$204,299</u>



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S 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, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, 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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 5, 2013, wherein we noted the County adopted the provisions of Governmental Accounting Standard No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and No. 65, *Items Previously Reported as Assets and Liabilities*. Our report refers to other auditors who audited the financial statements of the Northeast Ohio Regional Airport, as described in our report 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., as described in our report on the County's financial statements. The financial statements of Ash/Craft Industries Inc. were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

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 a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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, opining 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*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Dave Yost
Auditor of State

Columbus, Ohio

August 5, 2013



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE

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

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

We have audited the Ashtabula County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the Ashtabula County's major federal programs for the year ended December 31, 2012. The *Summary of Audit Results* in the accompanying schedule of finding identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the Ashtabula County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine 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's applicable 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on the Federal Awards Receipts and Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate 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, 2012, and the related notes to the financial statements, which collectively comprise the County's financial statements. We issued our unmodified report thereon dated July 30, 2012, wherein we noted that Ash Craft Industries Inc. and Northeast Ohio Regional Airport, component units financial statements were audited by other auditors. Our opinion also explained that the County adopted the provisions of Governmental Accounting Standard No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and No. 65, *Items Previously Reported as Assets and Liabilities* during the year. We conducted our audit to opine on the County's financial statements. The accompanying federal awards receipts and expenditures schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America.

In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State

Columbus, Ohio

August 5, 2013

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ASHTABULA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2012

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	UNMODIFIED
<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	UNMODIFIED
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	NO
<i>(d)(1)(vii)</i>	Major Programs (list): CSEA Food Assistance TANF Medicaid Title IV E	CFDA Number: 93.563 10.561 93.558 93.778 93.658
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 390,067 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

NONE

3. FINDINGS FOR FEDERAL AWARDS

NONE

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ASHTABULA COUNTY, OHIO

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

FOR THE YEAR ENDED DECEMBER 31, 2012



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, 2012

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COUNTY OF ASHTABULA

Roger A. Corlett, CPA, Auditor

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August 5, 2013

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

As Ashtabula County Auditor, I am pleased to present Ashtabula County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2012. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and results of operations of the County.

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

David Yost, Auditor of State, has issued an unmodified ("clean") opinion on Ashtabula County's financial statements for the year ended December 31, 2012. 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 auditor's report.

The Reporting Entity

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

Component units are legally separate organizations who are fiscally dependent on the County or for whom the County is financially accountable. Ash/Craft Industries, a non-profit organization, and the Northeast Ohio Regional Airport have been included as discretely presented component units. The Ashtabula County Convention and Facilities Authority and Ashtabula County 503 Corporation, a non-profit organization, are blended component units and treated as a special revenue funds.

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

The County Risk Sharing Authority, Inc., (CORSA) and the County Employee Benefits Consortium of Ohio, Inc. (CEBCO) are shared risk pools described in Note 11 to the Basic Financial Statements. The Ashtabula County Port Authority, Convention and Facilities Authority, Ashtabula County MetroParks and the Ashtabula County District Library are related organizations whose relationships to the County are described in Note 21 to the basic financial statements. The County also participates in the EASTGATE Regional Council of Governments, Northeast Ohio Community Alternative Program Facility, the Children's Cluster Committee, Geauga-Ashtabula-Portage Partnership Incorporated (GAAP), Heartland East Administrative Services Center (Heartland) and North East Ohio Network (N.E.O.N.) described in Note 22 to the Basic Financial Statements. A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

The County and the Form of Government

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

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

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

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

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

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

The County also has access to railroad systems and is currently served by two companies: the Norfolk and Southern and the CSX.

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

Ashtabula County features beautiful sandy beaches and is the home of Geneva-on-the-Lake, Ohio’s first lakefront resort town. The county is also known for its 18 covered bridges, most of which were built in the second half of the 19th Century. A new covered bridge opened in Plymouth Township in 2009 that is the largest covered bridge in the nation. The shortest covered bridge in the United States was completed in 2011.

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 three museums in the County, Giddings Law Office Museum, Jennie Munger Gregory Museum and the Blakeslee Log Cabin. The Giddings Law Office was 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 Jennie Munger Gregory 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

One of Ohio’s original log cabins, built in 1810 by John Blakeslee a year after he arrived from Connecticut. The log house has been home to three immigrant families since that time. It is now being restored and is used as an educational center.

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

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

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

The County Auditor is elected to a four-year term and has the task of assessing real property for taxing purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between reappraisals. The Auditor is also the fiscal officer of the County, and no County contract or obligation may be made without the Auditor's certification that funds are available for payment. The Auditor is responsible for the County payroll and has other statutory accounting responsibilities. In addition to assessing real property taxes, the Auditor is responsible for the distribution of tax receipts through a "Settlement" process to all cities, villages, townships, and other governmental subdivisions within the County. The Auditor is also in charge of the County's bond retirement fund. The Auditor is, by State law, secretary of the County Board of Revision and the County Budget Commission and the administrator and supervisor of the County Data Processing Board.

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

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

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

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

The Clerk of Courts is responsible for two divisions: legal and title. The legal division's main function is to file, process and preserve papers for cases that will be handled by the County Common Pleas Court, the District Court of Appeals and the Municipal Court's civil and criminal divisions. The title division's main function is to

issue vehicle titles which serve as a person's only proof of ownership. All vehicles purchased in or out of the County by the County residents are titled in Ashtabula County.

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

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

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

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

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

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

Local Economy

Some of Ashtabula County's largest employers include Ashtabula County Medical Center, Ashtabula County Government, Ashtabula Area City School Board of Education, University Hospitals – Geneva and Conneaut Medical Centers, KraftMaid Cabinetry, Millennium Inorganic Chemicals a Cristal Global company, Kennametal, Inc., General Aluminum, Inc., Conneaut Area City Schools and MFG – Molded Fiber Glass Companies. The number of employees in this group is approximately 5,100.

According to the 2010 U.S Census Bureau report, Ashtabula County's population is 101,497, which represents a 1.2 percent decrease from the 2000 Census of 102,728. The Census Bureau report for 2012 shows the County's estimated population at 100,389. Per the Ohio Department of Development the labor force was 47,300 in 2012 with an average unemployment rate of 9.0 percent. The unemployment rate for 2011 was 10.5 percent.

Tourism has become a larger part of the economy in the last decade. Tourism continues to be one of Ashtabula County's best prospects for sustained economic growth in the County. The recent poor economy has forced people to look at places closer to home for less expensive vacations. The County has many things to offer tourists including great fishing and camping, 18 covered bridges, 21 wineries, great harbors for boating

enthusiasts and 26 miles of beautiful paved bike trail. Local wineries, lodging facilities and tourism destinations such as Geneva-on-the-Lake have seen increases in business over the last few years. According to the most recent figures from the Ashtabula County Convention and Visitors Bureau, tourism generates \$400 million in sales for Ashtabula County businesses. Payroll is about \$83 million with 4,600 employees. Taxes collected are over \$45million.

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 21 wineries in the counties of Ashtabula, Lake and Geauga. Ashtabula County has 17 wineries out of the 21. Ohio's largest grape growing region is located in Harpersfield, Ashtabula County, Ohio. Estimated sales for Wine in the Northeast Ohio Region exceed \$10 million. Jobs and the peripheral tourism activities add to the economy.

Future Outlook and Major Initiatives

The Geneva Area Recreation, Education, Athletic Trust (GaREAT) announced in May of 2008 the building of a \$100 million indoor/outdoor, not-for-profit sports campus. The name was changed to Spire Institute. The campus which is still under development boasts of 750,000 square feet of indoor facilities. One building houses volley ball courts, basketball courts, tennis courts or futsal courts. On the other side of the 215,000 square foot building is a large synthetic turf field that will accommodate soccer, lacrosse, football baseball, softball, field hockey and rugby. There is a 240,000 square foot track and field building. The aquatics/performance training/medical center is another 293,000 square foot building that is mostly complete. The aquatics center contains a 50-meter Olympic size pool and five other smaller pools for public use and physical therapy. There is an outdoor football, soccer and track facility. There is seating for 10,000 on bleacher type seats as well as 1,200 standard seats. There are ten loges and a large press box. This facility also houses the Geneva High School football program. A 25,000 square foot banquet and conference center opened in 2010 with the ability to host events or meetings of 30 to 1,200 guests. There is a 6,000 square foot state-of-the-art-kitchen and audio system.

The founder and creator of Spire Institute, Ronald Clutter, announced the launch of a residential academy for grades 9-12 in September 2012, focused on performance training for all athletes and sports specific training in swimming, volleyball, track and field, and basketball. Additional sport programs are on the immediate horizon.

A few oil companies have done extensive groundwork on oil and gas leases currently existing in the County. They have been researching the existing oil and gas leases to clear title and purchase. New leases are being purchased from the land owners in the County. Test borings have been done to test the depth and thickness of the Utica Shale layer that is underground, all in hopes of future drilling and production of gas and oil using the new method called fracturing (fracking) to bring out the oil and gas. Currently, the County is in the very early stages of the exploration.

Ashtabula County has several long-term initiatives and projects that promise to move the County forward in the form of relationships with LEEDCo and wind energy development, Aloterra Energy, and Erie Inland Port Project. Wind energy is being explored by a number of entities in the County.

Aloterra Energy, LLC set up a farm to grow Miscanthus Giganteous grass for biomass fuel production. The grass is low maintenance and considered to have great potential in the Northeast area of Ohio. It would be harvested to produce an alternative fuel source. The company has several thousand acres under contract in the Northeast region that includes Ashtabula County.

A group of business and civic community leaders has initiated a plan to create a 38,000 square-foot non-profit culinary and education center on the old Geneva Elementary School property. The center will offer premier restaurant and banquet facilities, cooking classes, winemaking demonstrations, incubator facilities for start-up

wineries, educational culinary demonstrations, office space and gift shop focusing on Ohio products. Tentative ground breaking is scheduled for late 2013.

Acknowledgements

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

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

Sincerely,

Handwritten signature of Roger A. Corlett in black ink.

Roger A. Corlett, CPA
Ashtabula County Auditor

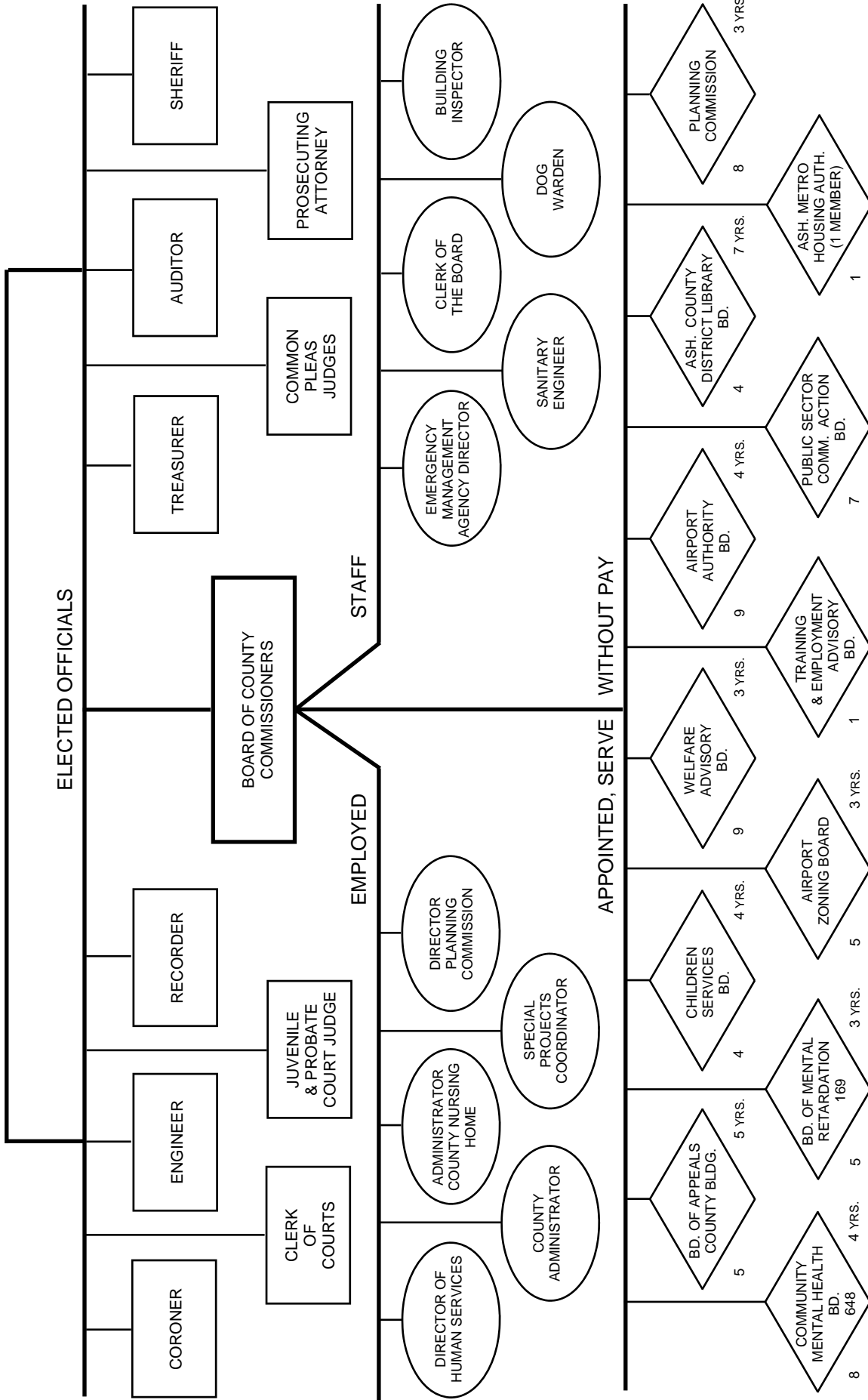
Ashtabula County Elected Officials 2012

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

CHART OF ASHTABULA COUNTY GOVERNMENT

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

VOTERS OF ASHTABULA COUNTY



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

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

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

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine 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 Northeast Ohio Regional Airport Authority, which represents less than 2 percent, respectively, of the assets, net position, and revenues of the County. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Ash Craft Industries Inc. and the Northeast Ohio Regional Airport is based solely on the report of other auditors. We and the other auditors who audited the financial statements of the Northeast Ohio Regional Airport conducted our audits in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from 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 requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio, as of December 31, 2012, and the respective changes in financial position and where applicable, cash flows, thereof and the budgetary comparisons for the General, Public Assistance, County Board of Developmental Disabilities, Children Services, Community Mental Health, Nursing Home, and the Motor Vehicle and Gas Tax funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during the year ended December 31, 2012, the County adopted the provisions of Governmental Accounting Standard No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and No. 65, *Items Previously Reported as Assets and Liabilities*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis, and Condition Assessments of the County's Infrastructure* as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The financial section's combining statements, individual fund statements and schedules, are management's responsibility, and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 5, 2013, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State

Columbus, Ohio

August 5, 2013

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Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

The discussion and analysis of Ashtabula County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2012. 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 2012 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2012 by \$189,989,978. Of this amount, \$13,230,928 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net assets are \$6,535,308. The County's total net position decreased by \$776,082.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$37,811,321, a decrease of \$2,297,463 from the prior year. Of this amount, \$3,998,552 is available for spending (unassigned fund balance) on behalf of its citizens.
- At the end of the current year, fund balance for the General Fund was \$5,079,701 which represents a 7 percent decrease from the prior year and represents 27 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 Position 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 Position presents information on all of the County's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the assets and deferred outflows of resources over liabilities and deferred inflows of resources being reported as net position. The Statement of Activities presents information showing how the County's net position changed during the current year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

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

In the Statement of Net Position 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 Northeast Ohio Regional Airport. These component units are described in the notes to the basic 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, County Board of Developmental Disabilities, Nursing Home, and the Community Mental Health funds.

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

Ashtabula County, Ohio
Management's Discussion and Analysis
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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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Management's Discussion and Analysis
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Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2012 compared to 2011:

(Table 1)
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Assets						
Current and Other Assets	\$ 66,057,810	\$ 69,374,148	\$ 7,813,188	\$ 7,024,674	\$ 73,870,998	\$ 76,398,822
Capital Assets, net	142,357,032	142,326,782	42,021,771	43,282,993	184,378,803	185,609,775
<i>Total Assets</i>	<u>208,414,842</u>	<u>211,700,930</u>	<u>49,834,959</u>	<u>50,307,667</u>	<u>258,249,801</u>	<u>262,008,597</u>
Liabilities						
Current and other liabilities	5,488,908	6,284,293	700,035	734,795	6,188,943	7,019,088
Long-Term Liabilities:						
Due within one year	1,785,120	1,387,522	7,785,640	8,059,417	9,570,760	9,446,939
Due in more than one year	8,042,474	8,374,476	30,221,646	31,578,642	38,264,120	39,953,118
<i>Total Liabilities</i>	<u>15,316,502</u>	<u>16,046,291</u>	<u>38,707,321</u>	<u>40,372,854</u>	<u>54,023,823</u>	<u>56,419,145</u>
Deferred Inflows of Resources						
Property Tax	14,236,000	14,823,392	-	-	14,236,000	14,823,392
Net Position						
Net Investment						
in Capital Assets	135,309,409	135,710,695	4,072,249	3,711,854	139,381,658	139,422,549
Restricted	37,017,623	36,704,673	359,769	344,252	37,377,392	37,048,925
Unrestricted	6,535,308	8,415,879	6,695,620	5,878,707	13,230,928	14,294,586
<i>Total Net Position</i>	<u>\$ 178,862,340</u>	<u>\$ 180,831,247</u>	<u>\$ 11,127,638</u>	<u>\$ 9,934,813</u>	<u>\$ 189,989,978</u>	<u>\$ 190,766,060</u>

As noted earlier, the County's net position, 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 \$189,989,978 (\$178,862,340 in governmental activities and \$11,127,638 in business-type activities) as of December 31, 2012. This is a decrease from the previous year of \$776,082 indicating a slight decline of the County's financial position in 2012. The decrease in net position is due primarily to decreasing state funding and a decrease in business-type capital assets as another year of depreciation is taken on the assets.

By far, the largest portion of the County's net position (73 percent) represents capital assets (e.g. land, buildings, improvements other than buildings, equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (7 percent) consists of unrestricted net position, \$13,230,928, which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (20 percent) represents resources that are subject to restrictions on how they can be used.

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Table 2 shows the changes in net assets for 2012 and 2011 for both the governmental activities and the business-type activities.

(Table 2)
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Revenues						
<i>Program Revenues:</i>						
Charges for Services and Sales	\$ 12,528,939	\$ 12,677,906	\$ 6,581,762	\$ 5,893,792	\$ 19,110,701	\$ 18,571,698
Operating Grants and Contributions	37,229,960	43,426,725	361,185	489,278	37,591,145	43,916,003
Capital Grants and Contributions	1,214,618	1,719,767	158,624	250,372	1,373,242	1,970,139
<i>General Revenues:</i>						
Property, Sales & Other Taxes	26,171,827	23,847,775	50,000	350,430	26,221,827	24,198,205
Intergovernmental	3,776,224	8,026,979	-	-	3,776,224	8,026,979
Investment Earnings	568,102	516,914	2,885	580	570,987	517,494
Miscellaneous	2,332,527	1,620,434	209,864	140,330	2,542,391	1,760,764
Total Revenues	83,822,197	91,836,500	7,364,320	7,124,782	91,186,517	98,961,282
Program Expenses:						
Governmental Activities:						
General Government:						
Legislative and Executive	9,958,961	9,414,588	-	-	9,958,961	9,414,588
Judicial	5,506,213	4,713,319	-	-	5,506,213	4,713,319
Public Safety	9,190,013	8,303,651	-	-	9,190,013	8,303,651
Public Works	6,736,690	7,212,773	-	-	6,736,690	7,212,773
Health	22,422,766	25,481,843	-	-	22,422,766	25,481,843
Human Services	30,121,178	31,080,444	-	-	30,121,178	31,080,444
Conservation and Recreation	253,148	235,974	-	-	253,148	235,974
Debt Service:						
Interest and Fiscal Charges	195,518	327,197	-	-	195,518	327,197
Sewer and Water District	-	-	5,901,289	5,406,586	5,901,289	5,406,586
Geneva State Lodge	-	-	1,676,823	2,036,233	1,676,823	2,036,233
Total Expenses	84,384,487	86,769,789	7,578,112	7,442,819	91,962,599	94,212,608
Increase (Decrease) in Net Position before Transfers and Contributions	(562,290)	5,066,711	(213,792)	(318,037)	(776,082)	4,748,674
Transfers & Contributions	(1,406,617)	(1,250,834)	1,406,617	1,250,834	-	-
Change in Net Position	\$ (1,968,907)	\$ 3,815,877	\$ 1,192,825	\$ 932,797	\$ (776,082)	\$ 4,748,674

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Governmental Activities

Operating grants were the largest program revenue, accounting for \$37,229,960 or 44 percent of total governmental revenues. The major recipients of intergovernmental program revenues were Public Assistance, Children's Services Board and County Board of Developmental Disabilities, Ashtabula County Nursing and Rehabilitation Center and County Mental Health and Recovery Services Board.

The County's direct charges to users of governmental services made up \$12,528,939 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 \$26,171,827 of the \$83,822,197 total revenues for governmental activities, or 31 percent of total revenues, and includes both property and sales taxes.

The human services program accounted for \$30,121,178 of the \$84,384,487 total expenses for governmental activities, or 36 percent of total expenses. The next largest program was health, accounting for \$22,422,766 and representing 27 percent of total governmental expenses.

Charges for services and grants of \$50,973,517 (61 percent of total revenues) are received and used to fund the governmental activities of the County. The remaining governmental activity expenses are funded by property taxes, sales taxes, and intergovernmental revenues. A material portion (60 percent) of all governmental activity expenses are funded by charges for services and operating and capital grants.

Business-Type Activities

Major revenue sources of business-type activities were charges for services of \$6,581,762, accounting for 86 percent of the total business-type revenues. The sewer district net position increased \$595,599 while water district net position increased \$264,431. 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 position of the Geneva State Park Lodge fund increased \$339,450. 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 four 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, 2012, the County's governmental funds reported a combined ending fund balance of \$37,811,321, a decrease of 6 percent from the prior year restated balance. Approximately 11 percent of this total (\$3,998,552) constitutes unassigned fund balance, which is available to be spent in future periods. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate

Ashtabula County, Ohio
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that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior year or a variety of other restricted purposes.

The General Fund is the primary operating fund of the County. At the end of 2012, unassigned fund balance was \$4,030,663, while total fund balance was \$5,079,701. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 21 percent of total General Fund expenditures, while total fund balance represents 27 percent of that same amount. The fund balance of the County's General Fund decreased \$404,491 during 2012.

The Motor Vehicle and Gas Tax fund had a restricted fund balance of \$3,535,577 and a total fund balance of \$3,619,972 at the end of 2012. The fund balance decreased by \$277,977 during 2012 due primarily to the timing difference of cash expenditures compared to receipts.

The Public Assistance fund had a restricted and total fund balance of \$353,138 at the end of 2012. The fund balance decreased by \$264,927 during 2012. This decrease is a result of decreased State and Federal funding recognized in 2012.

The Children Services Board fund had a restricted and total fund balance of \$2,388,657 at the end of 2012. The fund balance decreased by \$151,169 during 2012. This decrease is due primarily to the timing difference of cash expenditures compared to receipts.

The County Board of Developmental Disabilities fund had a restricted and total fund balance of \$10,140,850 at December 31, 2012. The fund balance decreased by \$150,493 during 2012 due primarily to the use of carry-over cash balances for operating and capital expenditures.

At the end of 2012 the Nursing Home fund had a restricted fund balance of \$710,179 and a total fund balance of \$726,916. During 2012 the fund balance decreased by \$8,886. This slight decrease was insignificant for 2012.

The Community Mental Health fund had a restricted and total fund balance of \$2,250,567 at the end of 2012. During 2012 the fund balance decreased by \$1,111,141. This was a result of a decrease in Federal funding in 2012.

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 position of the Sewer District and Water District Fund at December 31, 2012 was \$2,780,558 and \$2,615,811, respectively. The Geneva State Lodge had unrestricted net position of \$1,418,908. Net position increased by \$1,199,480 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 2012, the budget commission processed multiple adjustments to the original estimated revenues. For the General Fund, final budgeted revenues were \$19,256,904 and actual revenue collections were \$19,375,362. 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, intergovernmental and fines and forfeitures. During the year, the Commissioners amended General Fund appropriations multiple times, for a net total increase of \$1,893,160. At year end, \$21,470,753 was appropriated and final expenditures were \$20,254,211.

Capital Assets and Debt Administration

Capital Assets – The County's investment in capital assets for governmental and business-type activities as of December 31, 2012 was \$184,378,803 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, 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	
	2012	2011	2012	(Restated) 2011	2012	2011
Land	\$ 667,485	\$ 712,055	\$ 218,083	\$ 218,083	\$ 885,568	\$ 930,138
Construction in Progress	655,169	1,521,442	4,298,934	3,987,250	4,954,103	5,508,692
Infrastructure	110,227,961	110,227,961	-	-	110,227,961	110,227,961
Buildings	23,136,336	22,030,798	14,923,760	15,575,430	38,060,096	37,606,228
Improvements Other Than Buildings	527,698	557,693	-	-	527,698	557,693
Equipment	3,085,645	3,174,164	368,365	381,060	3,454,010	3,555,224
Intangible Assets	848,320	952,652	-	-	848,320	952,652
Vehicles	3,208,418	3,150,017	212,285	161,257	3,420,703	3,311,274
Water and Sewer System	-	-	22,000,344	22,959,913	22,000,344	22,959,913
Totals	\$ 142,357,032	\$ 142,326,782	\$ 42,021,771	\$ 43,282,993	\$ 184,378,803	\$ 185,609,775

See Note 13 for additional information of capital assets.

The County manages its roadway conditions using an internal pavement management program. This program assigns a range of Pavement Condition Rating (PCR) number to each section of roadway based on physical inspection data collected. The PCR is comprised of various ratings of the individual elements of the structure and an overall ranking of between zero and one hundred is assigned. It is the policy of the County Engineer that County roads are maintained at an average PCR of 60 to 65, and that a condition assessment for County roads is performed annually. The most recent assessment found that the average PCR of all County roads was 69.32. For 2012, the County Engineer's budgeted and actual expenditures for the preservation of existing roadways were \$4,694,191 and \$4,196,668, 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

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inspected annually. The most recent assessment found that the average condition ranking of all County bridges was 7.07. For 2012, the County Engineer's budgeted and actual expenditures for the preservation of existing bridges were \$1,477,254 and \$1,314,165, 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, 2012, the County has outstanding debt which included general obligations bonds payable of \$6,706,192, OPWC loans payable of \$1,342,567, a Cook Road Improvement (TIF) of \$75,802, revenue bonds payable of \$16,470,739 and OWDA loans payable of \$13,871,345.

Table 4
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
General Obligation Bonds	\$ 6,706,192	\$ 6,059,400	\$ -	\$ -	\$ 6,706,192	\$ 6,059,400
General Obligation Notes	-	-	6,425,408	6,709,659	6,425,408	6,709,659
OPWC Loans	161,536	188,929	1,181,031	1,269,165	1,342,567	1,458,094
Notes Payable	-	-	-	-	-	-
Cook Road Improvement (TIF)	75,802	78,679	-	-	75,802	78,679
Revenue Bonds	-	-	16,470,739	17,007,269	16,470,739	17,007,269
OWDA Loans	-	-	13,871,345	14,585,046	13,871,345	14,585,046
503 Corp Loan Payable	372,666	399,519	-	-	372,666	399,519
Totals	<u>\$ 7,316,196</u>	<u>\$ 6,726,527</u>	<u>\$ 37,948,523</u>	<u>\$ 39,571,139</u>	<u>\$ 45,264,719</u>	<u>\$ 46,297,666</u>

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

Economic Factors

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2012, the County received 2.510 mills of inside millage. 1.967 mills were allocated to the general fund and 0.543 mill was allocated to the debt service fund. The revenue structure of the general fund is balanced so that the operations of the County are not overly dependent on any specific revenue source. This diversified revenue stream has provided an equitable means of generating revenue necessary for the operations of the offices administered by elected officials.

The average unemployment rate for the County during 2012 was 9.0 percent, a decrease from 10.6 percent a year ago. The State average was 7.2 percent and the Federal rate was 8.1 percent. In 2012, the effect of the decreasing unemployment and increase in overall poor economic conditions have been demonstrated through higher sales tax receipts in the County.

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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.

Ashtabula County, Ohio
Statement of Net Position
December 31, 2012

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Ash Craft Industries	Northeast Ohio Regional Airport
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 36,899,937	\$ 4,471,217	\$ 41,371,154	\$ 200,396	\$ 227,926
Cash and Cash Equivalents:					
Restricted Cash	-	359,769	359,769	-	-
In Segregated Accounts	629,159	-	629,159	-	-
With Fiscal Agents	932,234	559,340	1,491,574	-	-
Deposits	-	-	-	785	-
Receivables:					
Property Taxes	15,904,888	-	15,904,888	-	-
Sales Tax	1,417,303	-	1,417,303	-	-
Accounts	517,200	718,094	1,235,294	56,859	264
Lease	-	-	-	-	96,875
Special Assessments	200,524	1,156,427	1,356,951	-	-
Accrued Interest	27,014	-	27,014	-	-
Other Local Taxes Receivable	29,517	-	29,517	-	-
Intergovernmental Receivable	6,877,451	-	6,877,451	-	146,430
Due From Agency Funds	200,309	-	200,309	-	-
Internal Balances	119,657	(119,657)	-	-	-
Materials and Supplies Inventory	101,883	-	101,883	13,570	51,842
Loans Receivable	2,051,733	-	2,051,733	-	-
Prepaid Items	149,001	-	149,001	8,420	14,393
Capital Investment	-	667,998	667,998	-	-
Nondepreciable Capital Assets	111,550,615	4,517,017	116,067,632	-	108,569
Depreciable Capital Assets (Net)	30,806,417	37,504,754	68,311,171	269,968	3,228,865
Total Assets	208,414,842	49,834,959	258,249,801	549,998	3,875,164
Liabilities					
Accounts Payable	1,640,922	120,823	1,761,745	4,122	27,335
Contracts Payable	228,898	330,964	559,862	-	154,203
Accrued Wages and Benefits	1,344,710	31,600	1,376,310	20,444	268
Matured Compensated Absences Payable	84,236	-	84,236	-	-
Intergovernmental Payable	603,280	74,282	677,562	5,996	-
Accrued Interest Payable	130,710	142,366	273,076	-	12,439
Unearned Revenue	-	-	-	-	10,165
Retainage Payable	57,506	-	57,506	-	-
Loans Payable	372,666	-	372,666	-	-
Claims Payable	1,025,980	-	1,025,980	-	-
Long Term Liabilities:					
Due Within One Year	1,785,120	7,785,640	9,570,760	-	32,500
Due Within More Than One Year	8,042,474	30,221,646	38,264,120	-	1,173,700
Total Liabilities	15,316,502	38,707,321	54,023,823	30,562	1,410,610
Deferred Inflows of Resources					
Property Taxes	14,236,000	-	14,236,000	-	-
Net Position					
Net Investment in Capital Assets	135,309,409	4,072,249	139,381,658	269,968	2,131,234
Restricted for:					
Capital Projects	1,284,586	359,769	1,644,355	-	-
Debt Service	1,194,320	-	1,194,320	-	57,471
Other Purposes	704,585	-	704,585	-	-
Public Assistance/Human Services	14,996,542	-	14,996,542	-	-
Roads & Bridges	5,791,537	-	5,791,537	-	-
Health Programs	280,995	-	280,995	-	-
Judicial/Public Safety Grants/Programs	4,042,124	-	4,042,124	-	-
Economic Development	3,154,886	-	3,154,886	-	-
Children's Services Programs	3,519,977	-	3,519,977	-	-
General Government Operations	1,959,385	-	1,959,385	-	-
Lodge Operation	88,686	-	88,686	-	-
Unrestricted	6,535,308	6,695,620	13,230,928	249,468	275,849
Total Net Position	\$ 178,862,340	\$ 11,127,638	\$ 189,989,978	\$ 519,436	\$ 2,464,554

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

Ashtabula County, Ohio
Statement of Activities
For the Year Ended December 31, 2012

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive	\$ 9,958,961	\$ 2,980,968	\$ -	\$ 1,209,965
Judicial	5,506,213	2,190,721	-	-
Public Safety	9,190,013	2,419,632	1,188,771	-
Public Works	6,736,690	494,801	5,849,128	4,653
Health	22,422,766	653,870	12,127,970	-
Human Services	30,121,178	3,788,947	18,064,091	-
Conservation and Recreation	253,148	-	-	-
Interest and Fiscal Charges	195,518	-	-	-
<i>Total Governmental Activities</i>	<u>84,384,487</u>	<u>12,528,939</u>	<u>37,229,960</u>	<u>1,214,618</u>
Business-Type Activities				
Sewer District	2,064,648	2,618,203	-	24,439
Water District	3,836,641	3,963,559	-	134,185
Geneva Park Lodge	1,676,823	-	361,185	-
<i>Total Business-Type Activities</i>	<u>7,578,112</u>	<u>6,581,762</u>	<u>361,185</u>	<u>158,624</u>
<i>Total - Primary Government</i>	<u>\$ 91,962,599</u>	<u>\$ 19,110,701</u>	<u>\$ 37,591,145</u>	<u>\$ 1,373,242</u>
Component Units				
Ash/Craft Industries	\$ 857,549	\$ 637,628	\$ 241,725	\$ -
Northeast Ohio Regional Airport	996,947	322,537	354,440	182,164
<i>Total - Component Units</i>	<u>\$ 1,854,496</u>	<u>\$ 960,165</u>	<u>\$ 596,165</u>	<u>\$ 182,164</u>

General Revenues

Property Taxes Levied for
General Purposes
Job & Family Services
Children's Services
MRDD Board
Mental Health Board
Debt Service
Sales Taxes Levied for
General Purposes
Conveyance Tax
Lodging Tax
Payments in Lieu of Taxes
Grants and Entitlements not Restricted to Specific Programs
Net Change in Operations of Lodge
Investment Earnings
Miscellaneous

Total General Revenues

Lodge Contributions

Net Transfers

Change in Net Position

Net Position Beginning of Year - Restated (See Note 3)

Net Position End of Year

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

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Ash/Craft Industries	Northeast Ohio Regional Airport
\$ (5,768,028)	\$ -	\$ (5,768,028)	-	-
(3,315,492)	-	(3,315,492)	-	-
(5,581,610)	-	(5,581,610)	-	-
(388,108)	-	(388,108)	-	-
(9,640,926)	-	(9,640,926)	-	-
(8,268,140)	-	(8,268,140)	-	-
(253,148)	-	(253,148)	-	-
(195,518)	-	(195,518)	-	-
<u>(33,410,970)</u>	<u>-</u>	<u>(33,410,970)</u>	<u>-</u>	<u>-</u>
-	577,994	577,994	-	-
-	261,103	261,103	-	-
-	(1,315,638)	(1,315,638)	-	-
-	(476,541)	(476,541)	-	-
<u>\$ (33,410,970)</u>	<u>\$ (476,541)</u>	<u>\$ (33,887,511)</u>	<u>-</u>	<u>-</u>
-	-	-	21,804	-
-	-	-	-	(137,806)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,804</u>	<u>\$ (137,806)</u>
3,488,300	-	3,488,300	-	-
1,414,823	-	1,414,823	-	-
2,995,689	-	2,995,689	-	-
6,962,546	-	6,962,546	-	-
596,066	-	596,066	-	-
955,029	-	955,029	-	-
9,207,656	-	9,207,656	-	-
191,369	-	191,369	-	-
291,989	50,000	341,989	-	-
68,360	-	68,360	-	-
3,776,224	-	3,776,224	-	-
-	201,073	201,073	-	-
568,102	2,885	570,987	1,239	594
2,332,527	8,791	2,341,318	10,175	5,952
<u>32,848,680</u>	<u>262,749</u>	<u>33,111,429</u>	<u>11,414</u>	<u>6,546</u>
(300,000)	300,000	-	-	-
(1,106,617)	1,106,617	-	-	-
(1,968,907)	1,192,825	(776,082)	33,218	(131,260)
<u>180,831,247</u>	<u>9,934,813</u>	<u>190,766,060</u>	<u>486,218</u>	<u>2,595,814</u>
<u>\$ 178,862,340</u>	<u>\$ 11,127,638</u>	<u>\$ 189,989,978</u>	<u>\$ 519,436</u>	<u>\$ 2,464,554</u>

Ashtabula County, Ohio
Balance Sheet
Governmental Funds
December 31, 2012

	General	Motor Vehicle and Gas Tax	Public Assistance	Children Services	County Board of Developmental Disabilities	Nursing Home
Assets						
Equity in Pooled Cash and Cash Equivalents	\$ 4,782,837	\$ 3,312,001	\$ 1,136,103	\$ 2,201,558	\$ 9,180,950	\$ 530,940
Cash and Cash Equivalents:						
In Segregated Accounts	12,038	-	-	-	304,343	-
With Fiscal Agents	-	-	-	-	932,234	-
Receivables:						
Property Taxes	3,695,666	-	1,284,844	2,912,870	6,506,919	-
Sales Tax	1,417,303	-	-	-	-	-
Other Local Taxes	-	-	-	-	-	-
Accounts	122,160	10,279	447	-	-	140,034
Special Assessments	-	-	-	-	-	-
Accrued Interest	27,014	-	-	-	-	-
Due from Other Governments	1,104,807	2,829,513	163,963	652,248	554,709	355,356
Materials and Supplies Inventory	-	84,395	-	-	-	16,737
Loans Receivable	-	-	-	-	-	-
Interfund Receivable	94,213	-	-	-	-	-
Prepaid Items	149,001	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 11,405,039</u>	<u>\$ 6,236,188</u>	<u>\$ 2,585,357</u>	<u>\$ 5,766,676</u>	<u>\$ 17,479,155</u>	<u>\$ 1,043,067</u>
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$ 301,955	\$ 77,781	\$ 507,547	\$ 10,000	\$ 55,037	\$ 43,621
Contracts Payable	-	-	-	100,114	-	-
Accrued Wages and Benefits	399,690	100,779	155,339	96,781	231,176	202,143
Matured Compensated Absences Payable	19,490	-	2,513	35,630	13,356	13,247
Interfund Payable	-	-	-	-	-	-
Intergovernmental Payable	144,326	30,244	117,566	30,863	129,168	57,140
Retainage Payable	-	-	-	-	-	-
<i>Total Liabilities</i>	<u>865,461</u>	<u>208,804</u>	<u>782,965</u>	<u>273,388</u>	<u>428,737</u>	<u>316,151</u>
Deferred Inflows of Resources						
Property Taxes	3,344,000	-	1,142,000	2,600,000	5,800,000	-
Unavailable Revenue	2,115,877	2,407,412	307,254	504,631	1,109,568	-
<i>Total Deferred Inflows of Resources</i>	<u>5,459,877</u>	<u>2,407,412</u>	<u>1,449,254</u>	<u>3,104,631</u>	<u>6,909,568</u>	<u>-</u>
Fund Balances						
Nonspendable:						
Inventory	-	84,395	-	-	-	16,737
Prepaid Assets	149,001	-	-	-	-	-
Unclaimed Funds	459,401	-	-	-	-	-
Loans	-	-	-	-	-	-
Restricted for:						
Public Assistance/Human Services	-	-	353,138	-	10,140,850	710,179
Roads & Bridges	-	3,535,577	-	-	-	-
Health Programs	-	-	-	-	-	-
Judicial/Public Safety Grants & Programs	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Children's Services	-	-	-	2,388,657	-	-
General Government Operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other Purposes	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-
Committed for:						
Debt Service	-	-	-	-	-	-
Economic Development	230,277	-	-	-	-	-
Board of Elections	1,071	-	-	-	-	-
Assigned for:						
Encumbrances	209,288	-	-	-	-	-
Unassigned (Deficit)	4,030,663	-	-	-	-	-
<i>Total Fund Balances</i>	<u>5,079,701</u>	<u>3,619,972</u>	<u>353,138</u>	<u>2,388,657</u>	<u>10,140,850</u>	<u>726,916</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 11,405,039</u>	<u>\$ 6,236,188</u>	<u>\$ 2,585,357</u>	<u>\$ 5,766,676</u>	<u>\$ 17,479,155</u>	<u>\$ 1,043,067</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 Position of Governmental Activities
 December 31, 2012*

Community Mental Health	Other Governmental Funds	Total Governmental Funds
\$ 2,763,606	\$ 11,093,584	\$ 35,001,579
520	312,258	629,159
-	-	932,234
507,510	997,079	15,904,888
-	-	1,417,303
-	29,517	29,517
11,592	232,688	517,200
-	200,524	200,524
-	-	27,014
905,147	311,708	6,877,451
-	751	101,883
-	2,051,733	2,051,733
-	-	94,213
-	-	149,001
<u>\$ 4,188,375</u>	<u>\$ 15,229,842</u>	<u>\$ 63,933,699</u>
523,945	121,036	1,640,922
-	131,596	231,710
13,651	142,339	1,341,898
-	-	84,236
-	20,213	20,213
4,398	89,575	603,280
-	57,506	57,506
<u>541,994</u>	<u>562,265</u>	<u>3,979,765</u>
450,000	900,000	14,236,000
945,814	516,057	7,906,613
<u>1,395,814</u>	<u>1,416,057</u>	<u>22,142,613</u>
-	751	101,883
-	-	149,001
-	-	459,401
-	2,051,733	2,051,733
2,250,567	913,428	14,368,162
-	-	3,535,577
-	280,995	280,995
-	3,894,424	3,894,424
-	1,225,491	1,225,491
-	216,666	2,605,323
-	1,938,902	1,938,902
-	88,686	88,686
-	353,066	353,066
-	438,563	438,563
-	1,284,586	1,284,586
-	596,340	596,340
-	-	230,277
-	-	1,071
-	-	209,288
-	(32,111)	3,998,552
<u>2,250,567</u>	<u>13,251,520</u>	<u>37,811,321</u>
<u>\$ 4,188,375</u>	<u>\$ 15,229,842</u>	<u>\$ 63,933,699</u>

Total Governmental Fund Balances	\$ 37,811,321
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	142,357,032
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds:	
Property & Other Local Taxes	1,668,888
Permissive Sales Taxes	700,623
Grants	527,840
Other Intergovernmental Revenue	4,711,903
Special Assessments	200,524
Charges for Services	77,025
Fines & Forfeitures	1,337
Other	18,473
Total	7,906,613
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(130,710)
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	
Net Position	738,548
Internal Balances	119,657
Total	858,205
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	(2,519,832)
General Obligation Debt	(6,706,192)
OPWC Loans	(161,536)
Loans Payable	(448,468)
Capital Leases	(104,093)
Total	(9,940,121)
Net Position of Governmental Activities:	<u><u>\$ 178,862,340</u></u>

Ashtabula County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2012

	General	Motor Vehicle and Gas Tax	Public Assistance	Children Services	County Board of Developmental Disabilities	Nursing Home
Revenues						
Property & Other Local Taxes	\$ 3,343,373	\$ -	\$ 1,348,753	\$ 2,855,056	\$ 6,627,613	\$ -
Permissive Sales Taxes	9,222,158	-	-	-	-	-
Charges for Services	3,817,739	357,281	22,424	1,960	7,059	2,806,566
Licenses and Permits	130,443	-	-	-	-	-
Fines and Forfeitures	467,664	69,179	-	-	-	-
Intergovernmental	2,089,551	5,784,637	7,770,821	3,609,518	4,790,599	5,911,160
Special Assessments	-	-	-	-	-	-
Interest	398,661	6,248	-	-	2,516	-
Contributions and Donations	-	-	2,447	51,236	-	-
Other	233,818	24,626	202,220	92,663	607,591	647,944
<i>Total Revenues</i>	<u>19,703,407</u>	<u>6,241,971</u>	<u>9,346,665</u>	<u>6,610,433</u>	<u>12,035,378</u>	<u>9,365,670</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	6,636,741	-	-	-	-	-
Judicial	4,042,195	-	-	-	-	-
Public Safety	6,917,325	-	-	-	-	-
Public Works	80,834	6,443,138	-	-	-	-
Health	83,526	-	-	-	12,185,871	-
Human Services	1,053,289	-	10,453,116	7,520,393	-	9,127,960
Conservation and Recreation	247,788	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	74,523	-	35,308	-	21,436
Interest and Fiscal Charges	-	2,287	-	5,901	-	2,765
<i>Total Expenditures</i>	<u>19,061,698</u>	<u>6,519,948</u>	<u>10,453,116</u>	<u>7,561,602</u>	<u>12,185,871</u>	<u>9,152,161</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>641,709</u>	<u>(277,977)</u>	<u>(1,106,451)</u>	<u>(951,169)</u>	<u>(150,493)</u>	<u>213,509</u>
Other Financing Sources (Uses)						
Note Issued	-	-	-	800,000	-	-
Contributions to Lodge	-	-	-	-	-	-
Transfers In	-	-	841,524	-	-	-
Transfers Out	(1,046,200)	-	-	-	-	(222,395)
<i>Total Financing Sources (Uses)</i>	<u>(1,046,200)</u>	<u>-</u>	<u>841,524</u>	<u>800,000</u>	<u>-</u>	<u>(222,395)</u>
<i>Net Change in Fund Balance</i>	<u>(404,491)</u>	<u>(277,977)</u>	<u>(264,927)</u>	<u>(151,169)</u>	<u>(150,493)</u>	<u>(8,886)</u>
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	<u>5,484,192</u>	<u>3,897,949</u>	<u>618,065</u>	<u>2,539,826</u>	<u>10,291,343</u>	<u>735,802</u>
<i>Fund Balance End of Year</i>	<u>\$ 5,079,701</u>	<u>\$ 3,619,972</u>	<u>\$ 353,138</u>	<u>\$ 2,388,657</u>	<u>\$ 10,140,850</u>	<u>\$ 726,916</u>

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

Ashtabula County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2012*

Community Mental Health	Other Governmental Funds	Total Governmental Funds		
			Net Change in Fund Balances - Total Governmental Funds	\$ (2,297,463)
			<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	1,599,303
			Current Year Depreciation	(1,415,954)
			Total	183,349
			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.	
				(153,099)
			Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	
			Property & Other Local Taxes	755,151
			Permissive Sales Taxes	(34,502)
			Special Assessments	7,627
			Grants	(648,788)
			Other Intergovernmental Revenue	517,942
			Charges for Services	77,025
			Fines & Forfeitures	1,337
			Other	18,473
			Total	694,265
			Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
				395,317
			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 Position	(316,909)
			Change in Internal Balances	6,655
			Total	(310,254)
			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	273,299
			In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	
				45,679
			Other financing sources in the governmental funds increase the long-term liabilities in the statement of net position.	
			Proceeds of Notes	(800,000)
			Change in Net Position of Governmental Activities	<u>\$ (1,968,907)</u>

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 General Fund
 For the Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$ 3,365,112	\$ 3,477,233	\$ 3,338,589	\$ (138,644)
Permissive Sales Taxes	8,752,316	9,256,665	9,256,667	2
Charges for Services	2,989,725	3,089,649	3,389,574	299,925
Licenses and Permits	115,000	115,775	130,443	14,668
Fines and Forfeitures	446,800	446,800	460,347	13,547
Intergovernmental	1,778,666	2,103,880	2,143,485	39,605
Interest	352,277	362,277	366,820	4,543
Other	286,600	286,625	242,419	(44,206)
<i>Total Revenues</i>	18,086,496	19,138,904	19,328,344	189,440
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,240,866	6,919,607	6,580,102	339,505
Judicial	4,113,138	4,210,109	4,016,381	193,728
Public Safety	7,038,743	7,277,980	6,929,176	348,804
Public Works	100,474	102,348	84,537	17,811
Health	205,429	219,972	219,149	823
Human Services	1,387,043	1,404,435	1,098,760	305,675
Conservation and Recreation	241,000	253,832	247,788	6,044
<i>Total Expenditures</i>	19,326,693	20,388,283	19,175,893	1,212,390
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,240,197)	(1,249,379)	152,451	1,401,830
Other Financing Sources (Uses)				
Advances In	-	-	32,118	32,118
Advances Out	-	(32,118)	(32,118)	-
Transfers In	118,000	118,000	14,900	(103,100)
Transfers Out	(250,900)	(1,050,352)	(1,046,200)	4,152
<i>Total Other Financing Sources (Uses)</i>	(132,900)	(964,470)	(1,031,300)	(66,830)
<i>Net Change in Fund Balance</i>	(1,373,097)	(2,213,849)	(878,849)	1,335,000
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	4,046,169	4,046,169	4,046,169	-
Prior Year Encumbrances Appropriated	373,920	373,920	373,920	-
<i>Fund Balance End of Year</i>	\$ 3,046,992	\$ 2,206,240	\$ 3,541,240	\$ 1,335,000

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 Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 355,000	\$ 355,000	\$ 356,377	\$ 1,377
Fines and Forfeitures	65,000	65,000	63,750	(1,250)
Intergovernmental	5,925,000	5,925,000	5,806,560	(118,440)
Interest	7,500	7,500	6,017	(1,483)
Other	30,000	30,000	21,783	(8,217)
<i>Total Revenues</i>	<u>6,382,500</u>	<u>6,382,500</u>	<u>6,254,487</u>	<u>(128,013)</u>
Expenditures				
Current:				
Public Works	7,274,387	7,201,941	6,501,964	699,977
Debt Service:				
Principal Retirement	74,523	74,523	74,523	-
Interest and Fiscal Charges	2,287	2,287	2,287	-
<i>Total Expenditures</i>	<u>7,351,197</u>	<u>7,278,751</u>	<u>6,578,774</u>	<u>699,977</u>
<i>Net Change in Fund Balance</i>	(968,697)	(896,251)	(324,287)	571,964
<i>Fund Balance Beginning of Year</i>	3,285,038	3,285,038	3,285,038	-
Prior Year Encumbrances Appropriated	<u>258,044</u>	<u>258,044</u>	<u>258,044</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 2,574,385</u>	<u>\$ 2,646,831</u>	<u>\$ 3,218,795</u>	<u>\$ 571,964</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 Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$ 1,162,000	\$ 1,364,000	\$ 1,348,753	\$ (15,247)
Charges for Services	311,500	311,500	22,424	(289,076)
Intergovernmental	9,768,000	10,140,000	7,770,821	(2,369,179)
Contributions and Donations	10,000	10,000	2,447	(7,553)
Other	875,000	301,000	205,062	(95,938)
<i>Total Revenues</i>	12,126,500	12,126,500	9,349,507	(2,776,993)
Expenditures				
Current:				
Human Services	12,852,224	13,483,842	11,092,800	2,391,042
<i>Excess of Revenues Over (Under) Expenditures</i>	(725,724)	(1,357,342)	(1,743,293)	(385,951)
Other Financing Sources (Uses)				
Transfers In	800,000	800,000	841,524	41,524
<i>Net Change in Fund Balance</i>	74,276	(557,342)	(901,769)	(344,427)
<i>Fund Balance Beginning of Year</i>	404,518	404,518	404,518	-
Prior Year Encumbrances Appropriated	868,750	868,750	868,750	-
<i>Fund Balance End of Year</i>	<u>\$ 1,347,544</u>	<u>\$ 715,926</u>	<u>\$ 371,499</u>	<u>\$ (344,427)</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 Year Ended December 31, 2012*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 2,614,000	\$ 2,614,000	\$ 2,855,056	\$ 241,056
Charges for Services	15,000	3,500	1,960	(1,540)
Intergovernmental	4,135,067	4,019,265	3,184,107	(835,158)
Contributions and Donations	-	46,000	51,236	5,236
Other	15,000	46,000	92,663	46,663
<i>Total Revenues</i>	<u>6,779,067</u>	<u>6,728,765</u>	<u>6,185,022</u>	<u>(543,743)</u>
Expenditures				
Current:				
Human Services	6,911,940	7,771,440	7,635,960	135,480
Debt Service				
Principal Retirement	-	44,008	43,810	198
Interest and Fiscal Charges	-	7,551	7,551	-
<i>Total Expenditures</i>	<u>6,911,940</u>	<u>7,822,999</u>	<u>7,687,321</u>	<u>135,678</u>
<i>Excess of Revenues Under Expenditures</i>	(132,873)	(1,094,234)	(1,502,299)	(408,065)
Other Financing Sources				
Proceeds of Notes	-	800,000	800,000	-
<i>Net Change in Fund Balance</i>	(132,873)	(294,234)	(702,299)	(408,065)
<i>Fund Balance Beginning of Year</i>	2,459,823	2,459,823	2,459,823	-
Prior Year Encumbrances Appropriated	2,668	2,668	2,668	-
<i>Fund Balance End of Year</i>	<u>\$ 2,329,618</u>	<u>\$ 2,168,257</u>	<u>\$ 1,760,192</u>	<u>\$ (408,065)</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 Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$ 5,830,000	\$ 6,527,000	\$ 6,627,613	\$ 100,613
Charges for Services	10,000	10,000	7,059	(2,941)
Intergovernmental	3,681,000	2,984,000	3,550,710	566,710
Other	660,000	660,000	607,591	(52,409)
<i>Total Revenues</i>	10,181,000	10,181,000	10,792,973	611,973
Expenditures				
Current:				
Health	12,016,000	12,435,494	11,198,663	1,236,831
<i>Net Change in Fund Balance</i>	(1,835,000)	(2,254,494)	(405,690)	1,848,804
<i>Fund Balance Beginning of Year</i>	9,145,522	9,145,522	9,145,522	-
Prior Year Encumbrances Appropriated	195,064	195,064	195,064	-
<i>Fund Balance End of Year</i>	<u>\$ 7,505,586</u>	<u>\$ 7,086,092</u>	<u>\$ 8,934,896</u>	<u>\$ 1,848,804</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 Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 1,658,448	\$ 1,658,448	\$ 2,877,422	\$ 1,218,974
Intergovernmental	6,838,762	6,838,762	6,147,522	(691,240)
Other	1,564,259	1,564,259	647,944	(916,315)
<i>Total Revenues</i>	<u>10,061,469</u>	<u>10,061,469</u>	<u>9,672,888</u>	<u>(388,581)</u>
Expenditures				
Current:				
Human Services	9,929,774	9,997,259	9,425,876	571,383
Debt Service				
Principal Retirement	21,436	21,436	21,436	-
Interest and Fiscal Charges	2,765	2,765	2,765	-
<i>Total Expenditures</i>	<u>9,953,975</u>	<u>10,021,460</u>	<u>9,450,077</u>	<u>571,383</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	107,494	40,009	222,811	182,802
Other Financing Sources (Uses)				
Transfers Out	(222,393)	(222,395)	(222,395)	-
<i>Net Change in Fund Balance</i>	(114,899)	(182,386)	416	182,802
<i>Fund Balance Beginning of Year</i>	396,981	396,981	396,981	-
Prior Year Encumbrances Appropriated	77,581	77,581	77,581	-
<i>Fund Balance End of Year</i>	<u>\$ 359,663</u>	<u>\$ 292,176</u>	<u>\$ 474,978</u>	<u>\$ 182,802</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 Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$ 525,400	\$ 520,435	\$ 567,486	\$ 47,051
Intergovernmental	6,648,121	10,369,086	7,997,034	(2,372,052)
Other	16,000	16,000	77,228	61,228
<i>Total Revenues</i>	7,189,521	10,905,521	8,641,748	(2,263,773)
Expenditures				
Current:				
Health	7,739,521	10,905,047	8,724,352	2,180,695
<i>Net Change in Fund Balance</i>	(550,000)	474	(82,604)	(83,078)
<i>Fund Balance Beginning of Year</i>	2,844,721	2,844,721	2,844,721	-
Prior Year Encumbrances Appropriated	841	841	841	-
<i>Fund Balance End of Year</i>	<u>\$ 2,295,562</u>	<u>\$ 2,846,036</u>	<u>\$ 2,762,958</u>	<u>\$ (83,078)</u>

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

Ashtabula County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2012

	Enterprise				Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
Assets					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$ 2,476,068	\$ 1,677,266	\$ 317,883	\$ 4,471,217	\$ 1,898,358
Cash and Cash Equivalents:					
Restricted Cash held by Delaware North Corporation	-	-	359,769	359,769	-
With Fiscal Agents	-	-	559,340	559,340	-
Receivables:					
Accounts	277,450	440,644	-	718,094	-
Special Assessments	320,564	835,863	-	1,156,427	-
Due from Agency Funds	-	-	-	-	200,309
Contract Receivable	-	-	667,998	667,998	-
Total Current Assets	3,074,082	2,953,773	1,904,990	7,932,845	2,098,667
<i>Noncurrent Assets</i>					
Nondepreciable Capital Assets	3,091,879	1,425,138	-	4,517,017	-
Depreciable Capital Assets (Net)	6,728,871	17,616,672	13,159,211	37,504,754	-
Total Noncurrent Assets	9,820,750	19,041,810	13,159,211	42,021,771	-
Total Assets	12,894,832	21,995,583	15,064,201	49,954,616	2,098,667
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	16,459	104,364	-	120,823	-
Contracts Payable	143,640	187,324	-	330,964	-
Accrued Wages and Benefits	19,443	12,157	-	31,600	-
Intergovernmental Payable	70,431	3,851	-	74,282	-
Accrued Interest Payable	1,323	14,730	126,313	142,366	-
Due to Other Funds	-	-	-	-	74,000
Claims Payable	-	-	-	-	1,025,980
Compensated Absences Payable	14,780	5,788	-	20,568	-
Notes Payable	-	-	6,425,408	6,425,408	-
OWDA Loans Payable	254,494	427,438	-	681,932	-
OPWC Loans Payable	17,292	70,840	-	88,132	-
Revenue Bonds Payable	13,600	126,000	430,000	569,600	-
Total Current Liabilities	551,462	952,492	6,981,721	8,485,675	1,099,980
<i>Long-Term Liabilities (net of current portion)</i>					
Compensated Absences Payable	27,447	10,748	-	38,195	-
Claims Payable	-	-	-	-	260,139
OWDA Loans Payable	1,564,361	11,625,052	-	13,189,413	-
OPWC Loans Payable	150,734	942,165	-	1,092,899	-
Revenue Bonds Payable	308,300	4,376,000	11,216,839	15,901,139	-
Total Long-Term Liabilities	2,050,842	16,953,965	11,216,839	30,221,646	260,139
Total Liabilities	2,602,304	17,906,457	18,198,560	38,707,321	1,360,119
Net Position					
Net Investment in Capital Assets	7,511,970	1,473,315	(4,913,036)	4,072,249	-
Restricted for Repairs and Maintenance	-	-	359,769	359,769	-
Unrestricted	2,780,558	2,615,811	1,418,908	6,815,277	738,548
Total Net Position	\$ 10,292,528	\$ 4,089,126	\$ (3,134,359)	\$ 11,247,295	\$ 738,548

Net position reported for business-type activities in the statement of net position are different because they include accumulated underpayments to the internal service funds:

Net Position of Business-Type Activities

(119,657)
\$ 11,127,638

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 Position
Proprietary Funds
For the Year Ended December 31, 2012

	Enterprise				Internal Service
	Sewer District	Water District	Geneva State Park Lodge	Total	
Operating Revenues					
Charges for Services	\$ 2,602,903	\$ 3,908,269	\$ -	\$ 6,511,172	\$ 6,135,587
Tap-in Fees	8,791	-	-	8,791	-
<i>Total Operating Revenues</i>	<u>2,611,694</u>	<u>3,908,269</u>	<u>-</u>	<u>6,519,963</u>	<u>6,135,587</u>
Operating Expenses					
Personal Services	524,548	312,492	-	837,040	-
Fringe Benefits	106,815	100,972	-	207,787	-
Contractual Services	890,695	1,732,333	367,736	2,990,764	219,571
Materials and Supplies	92,847	50,270	-	143,117	-
Other	-	-	-	-	-
Claims	-	-	-	-	6,277,095
Depreciation	358,114	913,329	496,399	1,767,842	-
<i>Total Operating Expenses</i>	<u>1,973,019</u>	<u>3,109,396</u>	<u>864,135</u>	<u>5,946,550</u>	<u>6,496,666</u>
<i>Operating Income (Loss)</i>	<u>638,675</u>	<u>798,873</u>	<u>(864,135)</u>	<u>573,413</u>	<u>(361,079)</u>
Non-Operating Revenues (Expenses)					
Capital Grants and Contributions	24,439	134,185	-	158,624	-
Special Assessments	15,300	55,290	-	70,590	-
Bed Tax	-	-	50,000	50,000	-
Reserve Requirement Receipts	-	-	361,185	361,185	-
Interest Income	2,776	-	109	2,885	-
Net Change in Operations of Lodge	-	-	201,073	201,073	-
Interest and Fiscal Charges	(88,302)	(723,917)	(812,688)	(1,624,907)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(45,787)</u>	<u>(534,442)</u>	<u>(200,321)</u>	<u>(780,550)</u>	<u>-</u>
<i>Income (Loss) Before Contributions & Transfers</i>	<u>592,888</u>	<u>264,431</u>	<u>(1,064,456)</u>	<u>(207,137)</u>	<u>(361,079)</u>
Capital Contributions	-	-	300,000	300,000	-
Transfers In	2,711	-	1,103,906	1,106,617	44,170
<i>Change in Net Position</i>	<u>595,599</u>	<u>264,431</u>	<u>339,450</u>	<u>1,199,480</u>	<u>(316,909)</u>
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>9,696,929</u>	<u>3,824,695</u>	<u>(3,473,809)</u>	<u>10,047,815</u>	<u>1,055,457</u>
<i>Net Position End of Year</i>	<u>\$ 10,292,528</u>	<u>\$ 4,089,126</u>	<u>\$ (3,134,359)</u>	<u>\$ 11,247,295</u>	<u>\$ 738,548</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 funds are reported with business-type activities.

(6,655)

Change in Net Position of Business-Type Activities

\$ 1,192,825

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, 2012

	Enterprise				Internal Service
	Sewer District	Water District	Geneva State Lodge	Total	
<i>Increase (Decrease) in Cash and Cash Equivalents</i>					
Cash Flows From Operating Activities					
Cash Received from Customers	\$ 2,509,134	\$ 3,818,360	\$ -	\$ 6,327,494	\$ -
Cash Received from Interfund Transactions	-	-	-	-	6,223,746
Cash Paid for Goods and Services	(92,834)	(47,022)	-	(139,856)	-
Cash Paid to Employees	(645,261)	(410,535)	-	(1,055,796)	-
Cash Paid for Contractual Services	(926,547)	(1,753,946)	(367,736)	(3,048,229)	(219,571)
Cash Paid for Claims	-	-	-	-	(6,403,449)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>844,492</u>	<u>1,606,857</u>	<u>(367,736)</u>	<u>2,083,613</u>	<u>(399,274)</u>
Cash Flows From Non-Capital Financing Activities					
Bed Taxes	-	-	50,000	50,000	-
Contributions and Donations	-	-	300,000	300,000	-
Net Change in Operation of Lodge	-	-	140,330	140,330	-
Advances In	-	-	32,118	32,118	-
Advances Out	-	-	(32,118)	(32,118)	-
Transfers In	-	-	-	-	44,170
<i>Net Cash Provided By Non-Capital Financing Activities</i>	<u>-</u>	<u>-</u>	<u>490,330</u>	<u>490,330</u>	<u>44,170</u>
Cash Flows From Capital and Related Financing Activities					
Proceeds from Bond Anticipation Notes	-	-	6,400,000	6,400,000	-
Premium on Note Issuance	-	-	25,408	25,408	-
Cash Received from Capital Grants	4,489	-	-	4,489	-
Cash Received from Special Assessments	62,047	106,891	-	168,938	-
Cash Received from Capital Reserve Requirements	-	-	361,185	361,185	-
Payment for Capital Acquisitions	(212,501)	(139,984)	-	(352,485)	-
Principal Paid on Debt	(331,879)	(603,313)	(6,700,000)	(7,635,192)	-
Interest Paid on Debt	(88,284)	(724,237)	(77,008)	(889,529)	-
<i>Net Cash Provided By (Used For) Capital and Related Financing Activities</i>	<u>(566,128)</u>	<u>(1,360,643)</u>	<u>9,585</u>	<u>(1,917,186)</u>	<u>-</u>
Cash Flows From Investing Activities					
Interest on Investments	2,776	-	109	2,885	-
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	281,140	246,214	132,288	659,642	(355,104)
<i>Cash and Cash Equivalents Beginning of Year - Restated</i>	<u>2,194,928</u>	<u>1,431,052</u>	<u>1,104,704</u>	<u>4,730,684</u>	<u>2,253,462</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 2,476,068</u>	<u>\$ 1,677,266</u>	<u>\$ 1,236,992</u>	<u>\$ 5,390,326</u>	<u>\$ 1,898,358</u>

(Continued)

Ashtabula County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2012

	Enterprise				Internal Service
	Sewer District	Water District	Geneva State Park Lodge	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
Operating Income (Loss)	\$ 638,675	\$ 798,873	\$ (864,135)	\$ 573,413	\$ (361,079)
Adjustments:					
Depreciation	358,114	913,329	496,399	1,767,842	-
(Increase) Decrease in Assets					
Accounts Receivable	(102,560)	(89,909)	-	(192,469)	5,957
Interfund Receivable	-	-	-	-	282,511
Due from Agency Funds	-	-	-	-	(200,309)
Increase (Decrease) in Liabilities					
Accounts Payable	(8,531)	28,608	-	20,077	-
Accrued Wages	589	922	-	1,511	-
Intergovernmental Payable	(19,695)	(37,353)	-	(57,048)	-
Interfund Payable	(2,556)	(2,172)	-	(4,728)	-
Claims Payable	-	-	-	-	(126,354)
Contracts Payable	(7,382)	(9,446)	-	(16,828)	-
Compensated Absences Payable	(12,162)	4,005	-	(8,157)	-
<i>Total Adjustments</i>	<u>205,817</u>	<u>807,984</u>	<u>496,399</u>	<u>1,510,200</u>	<u>(38,195)</u>
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ 844,492</u>	<u>\$ 1,606,857</u>	<u>\$ (367,736)</u>	<u>\$ 2,083,613</u>	<u>\$ (399,274)</u>

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

Ashtabula County, Ohio
Statement of Net Position
Fiduciary Funds
December 31, 2012

	Private Purpose Trusts	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$ 375,147	\$ 8,150,853
Cash and Cash Equivalents in Segregated Accounts	394,035	881,349
Receivables:		
Taxes	-	85,089,874
Accounts	-	6,937
Special Assessments	-	5,827,365
Accrued Interest	128	-
Intergovernmental Receivable	-	3,830,719
<i>Total Assets</i>	<u>769,310</u>	<u>\$ 103,787,097</u>
Liabilities		
Accounts Payable	-	\$ 187
Accrued Wages	-	42,074
Due to County Funds	-	200,309
Intergovernmental Payable	-	100,792,251
Undistributed Monies	-	2,752,276
<i>Total Liabilities</i>	<u>-</u>	<u>\$ 103,787,097</u>
Net Position		
Held in Trust for Nursing Home	46,373	
Held in Trust for Children's Services	194,460	
Held in Trust for Mental Retardation	288,036	
Held in Trust for Law Enforcement	157,255	
Held in Trust for Scholarship	83,186	
<i>Total Net Position</i>	<u>\$ 769,310</u>	

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

Ashtabula County, Ohio
Statement of Changes in Fund Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2012

	Private Purpose Trusts
Additions	
Contributions	\$ 261,519
Interest	4,130
<i>Total Additions</i>	265,649
Deductions	
Other Operating Expenses	367,568
<i>Change in Net Position</i>	(101,919)
<i>Net Position Beginning of Year</i>	871,229
<i>Net Position End of Year</i>	\$ 769,310

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

NOTE 1: DESCRIPTION OF ASHTABULA COUNTY AND REPORTING ENTITY

A. The County

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

B. Reporting Entity

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

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

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

Blended Component Units – The Ashtabula County 503 Corporation and the Ashtabula County Convention Facilities Authority are considered blended component units of the County by virtue of meeting the criteria noted above.

Ashtabula County 503 Corporation – The Ashtabula County 503 Corporation (the “Corporation”) is a non-profit corporation established pursuant to the laws of the State of Ohio to administer the U.S. Small Business Administration's 503/504 Loan Program. The Corporation also administers and services Revolving Loan Funds from the Economic Development Administration as a co-grantee and the Ohio Department of Development as an administering agency for the County.

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, 2012

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.

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 Northeast Ohio Regional Airport. They are reported separately to emphasize that they are legally separate from the County.

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.

Northeast Ohio Regional Airport – The Northeast Ohio Regional Airport (the Airport) was created by a resolution of the County Commissioners under the authority of Chapter 308 of the Ohio Revised Code. The Airport is governed by a nine member board of trustees appointed by the County Commissioners. The Board of Trustees has the authority to exercise all of the powers and privileges provided under the law. These powers include the ability to sue or be sued in its corporate name, the power to establish and collect rates, rentals and other charges, the authority to acquire, construct, operate, manage and maintain airport facilities, the authority to buy and sell real and personal property, and the authority to issue debt for acquiring or constructing any facility or permanent improvement. Since the Airport imposes a financial burden on the County, the Airport is reflected as a component unit of Ashtabula County. The Airport has a December 31 year end. Separately issued financial statements can be obtained from the Northeast Ohio Regional Airport, 2382 Airport Rd., Jefferson, Ohio 44047.

Information related to Ash Craft Industries and the Northeast Ohio Regional Airport is presented in Notes 26 and 27 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 Metroparks

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

The County participates in the following shared risk pool, related organizations, and jointly governed organizations. These organizations are presented in Notes 11, 21 and 22 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 Metroparks
Northeast Ohio Community Alternative Program Facility
Children's Cluster Committee
Geauga, Ashtabula, and Portage Partnership Incorporated (GAPP)
Heartland East Administrative Services Center (Heartland)
North East Ohio Network (N.E.O.N)
EASTGATE Regional Council of Governments

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County of Ashtabula have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

A. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position 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 position 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.

The statement of net position 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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

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.

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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

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, committed or assigned to a particular purpose.

Proprietary Fund Type Proprietary fund reporting focuses on the determination of operating income, changes in net position, 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.

Fiduciary Funds Fiduciary fund reporting focuses on net position and changes in net position. 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 for: the Board of Developmental Disabilities, Children's Trust, County Trust, County Home Resident Trust, Law Enforcement and the Nursing Home Memorial Foundation. 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 position. The Statement of Activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

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, deferred outflows of resources, current liabilities and deferred inflows of resources 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, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. The statement of revenues, expenses and changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. 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 unavailable revenue, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the 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, revenue in lieu of 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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

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, charges for services and rentals.

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.

Deferred Outflows/Inflows of Resources In addition to assets, the statements of net position and balance sheets will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statements of net position and balance sheets report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2012, but which were levied to finance 2013 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, intergovernmental grants, homestead and rollback State assistance receipts and other receivables collected outside of the available period. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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 2012, investments were limited to State Treasurer's Asset Reserve (STAR Ohio), money market mutual funds, federal national mortgage association bonds, federal home loan bank bonds, United States Treasury Bills and donated common stock.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio 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 STAR Ohio are valued at STAR Ohio's net asset value per share, which is the price the investment could be sold for on December 31, 2012.

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 2012 amounted to \$398,661, which includes \$334,624 assigned from other County funds.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

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 position as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury. Limited cash held by the Sheriff, Prosecutor, Mental Health and Recovery Services Board, Board of Developmental Disabilities, Convention Facilities Authority and grant funds managed by Ashtabula County 503 Corp are included in this line item.

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

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 position as "Cash and Cash Equivalents with Fiscal Agents" and represents the monies held for the County.

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

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2012, 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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2012

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 position 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 position and in the respective funds.

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

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

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

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
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 restriction. Interfund balances are eliminated in the government-wide statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

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 termination method. An accrual for sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

The entire compensated absence liability is reported on the government-wide financial statements. On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employee who has accumulated unpaid leave is paid. 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, 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. Net position

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net investment in capital assets 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 position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes include court programs, delinquent real estate tax collection, 911 system and economic development.

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

N. Fund Balance

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

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

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

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

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

O. Operating Revenues and Expenses

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

P. Interfund Activity

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

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

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

Q. Estimates

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

R. Budgetary Data

All funds, except agency funds, are legally required to be budgeted and appropriated. Budgetary information for the 503 Corporation special revenue fund, a blended component unit, the Convention Facilities Authority special revenue fund, a blended component unit, the Redevelopment Tax Equivalent debt service 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, 2012

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.

S. 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: CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF BUDGET BASIS FUND BALANCES, FUND BALANCES AND NET POSITION

A. Change in Accounting Principles

For 2012, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," Statement No. 64, "Derivative Instruments: Application of Hedge Accounting Termination Provisions – and amendment of GASB Statement No. 53" Fund Balance Reporting and Governmental Fund Type Definitions" and Statement No. 65, "Items Previously Reported as Assets and Liabilities."

GASB Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related note disclosures. These changes were incorporated in the County's 2012 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 64 clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This Statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. The implementation of this statement did not result in any change in the County's financial statements.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2012

GASB Statement No. 65 properly classifies certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues). These changes were incorporated in the County's 2012 financial statements and resulted in a restatement of beginning net position/fund balance.

During 2012, the County also changed its method of calculating long-term compensated absences from the vesting to the termination method. This change in accounting method did not require a restatement of beginning net position/fund balance.

B. Restatement of Prior Year Budget Basis Fund Balance

During 2012, a review of all County funds and how they were combined for GAAP reporting purposes was performed. It was determined that certain funds should be reclassified as listed below:

Fund	Budget Basis Fund Balance as Previously Reported	Reclassification Adjustment	Restated Budget Basis Fund Balance as Previously Reported
General Fund	\$4,270,314	(\$224,145)	\$4,046,169
Emergency Management Agency	358,156	(1,500)	356,656
Community Development Block Grant	201,633	64,910	266,543
Certificate of Title Administrator	439,210	1,154	440,364
Youth Services	132,427	(1,168)	131,259
Construction Fund	336,585	(158)	336,427

A summary of the changes made to the County's general fund follows:

General Fund Budget Basis Balance 12/31/11	\$4,270,314
Redevelopment Tax Equivalent Fund Reclassified from General to Debt Service	(573,194)
Escheated Fund Reclassified from General to Agency	(5,599)
Insurance Fund Reclassified from General Fund to Agency	(10,305)
Economic Development Reclassified from Special Revenue to General	140,277
Board of Elections Grant Fund Reclassified from Special Revenue to General	2,010
Refundable Occupancy Permit Escrow Reclassified from Agency to General	219,820
Child Abuse Grant Fund Reclassified from Special Revenue to General	1,520
A portion of the Youth Services Fund Reclassified from Special Revenue to General	1,168
A portion of the Construction Fund Reclassified from Capital Projects to General	158
Restated General Fund Budget Basis Balance 12/31/11	<u>\$4,046,169</u>

The Neighborhood Stabilization Grant fund which was previously reported as its own Nonmajor special revenue fund was reclassified and restated into Community Development Block Grant fund nonmajor special revenue fund as of 12/31/11. The balance reclassified was \$64,910.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2012

B. Restatement of Prior Year Fund Balance

	General	Motor Vehicle and Gas Tax	Public Assistance	Children Services	County Board of Developmental Disabilities
Fund Balance at 12/31/11	\$5,707,866	\$3,897,949	\$618,065	\$2,539,826	\$10,291,343
Change in Fund Classification	(223,674)	0	0	0	0
Adjusted Fund Balance at 12/31/11	<u>\$5,484,192</u>	<u>\$3,897,949</u>	<u>\$618,065</u>	<u>\$2,539,826</u>	<u>\$10,291,343</u>

	Nursing Home	Community Mental Health	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balance at 12/31/11	\$735,802	\$3,361,708	\$12,650,036	\$39,802,595
Change in Fund Classification	0	0	529,863	\$306,189
Adjusted Fund Balance at 12/31/11	<u>\$735,802</u>	<u>\$3,361,708</u>	<u>\$13,179,899</u>	<u>\$40,108,784</u>

The change in fund classification for the Nonmajor governmental funds includes reclassifying the redevelopment tax equivalent fund from the General fund to a Nonmajor debt service fund and reclassifying the Convention Facilities Authority out of the Lodge enterprise fund and making it a Nonmajor special revenue fund. The amounts for these two reclassifications were \$573,194 and \$101,802, respectively.

In addition, funds previously classified as Nonmajor funds were reclassified into the general fund. These included the Economic Development special revenue fund with a beginning balance of \$140,277, the Board of Elections Grants special revenue fund with a balance of \$2,010 and small amounts of other Nonmajor funds totaling \$2,846 were reclassified into General fund. The net effect on the Nonmajor governmental funds after all of these restatements was an increase to fund balance of \$529,863.

C. Restatement of Prior Year Fund Net Position

	Sewer District	Water District	Geneva State park Lodge	Total
Net Position at 12/31/11	\$9,389,760	\$3,841,331	(\$2,987,951)	\$10,243,140
Reclassification of Convention Facilities Authority	0	0	(101,802)	(101,802)
GASB 65 Adjustment - Deferred Charges	0	(16,636)	(384,056)	(400,692)
Addition of Airport WWTP to Capital Assets	307,169	0	0	307,169
Adjusted Net Position at 12/31/11	<u>\$9,696,929</u>	<u>\$3,824,695</u>	<u>(\$3,473,809)</u>	<u>\$10,047,815</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2012

D. Restatement of Prior Year Government Wide Net Position

	Governmental Activities	Business-Type Activities	Total
Net Position at 12/31/11	\$180,525,058	\$10,130,138	\$190,655,196
Reclassification of Refundable Permit Occupancy Escrow	220,291	0	220,291
Reclassification of Insurances Fund	(10,305)	0	(10,305)
Reclassification of Escheated Fund	(5,599)	0	(5,599)
Reclassification of Convention Facilities Authority	101,802	(101,802)	0
GASB 65 Adjustment - Deferred Charges	0	(400,692)	(400,692)
Addition of Airport WWTP to Capital Assets	0	307,169	307,169
Adjusted Net Position at 12/31/11	<u>\$180,831,247</u>	<u>\$9,934,813</u>	<u>\$190,766,060</u>

NOTE 4: BUDGETARY BASIS OF ACCOUNTING

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures for all funds (budget) rather than as a part of restricted, committed and assigned fund balances (GAAP).
4. Unrecorded cash, which consists of in-transit court cash and unrecorded interest, is not reported by the County on the operating statements (budget), but is reported on the GAAP basis operating statements.
5. Advances In and Advances Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
6. *Certain funds have legally separate adopted budgets (budget) but are included in the General Fund (GAAP).

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2012

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

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

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

	General	Motor Vehicle and Gas Tax	Public Assistance	Children's Services
GAAP Basis	(\$404,491)	(\$277,977)	(\$264,927)	(\$151,169)
Unrecorded Cash	(1,325)	0	0	0
Net Adjustment for Revenue Accruals	(583,225)	12,516	2,842	(425,411)
Advances In	32,118	0	0	0
Advances Out	(32,118)	0	0	0
Net Adjustment for Expenditure Accruals	416,756	33,739	124,920	79,148
Adjustment for Funds Budgeted as Special Revenue	224,387	0	0	0
Adjustment for Encumbrances	(530,951)	(92,565)	(764,604)	(204,867)
Budget Basis	(\$878,849)	(\$324,287)	(\$901,769)	(\$702,299)

	County Board of Developmental Disabilities	Nursing Home	Community Mental Health
GAAP Basis	(\$150,493)	(\$8,886)	(\$1,111,141)
Unrecorded Cash	0	0	0
Net Adjustment for Revenue Accruals	(1,242,405)	307,218	505,871
Advances In	0	0	0
Advances Out	0	0	0
Net Adjustment for Expenditure Accruals	1,233,262	(243,368)	523,314
Adjustment for Funds Budgeted as Special Revenue	0	0	0
Adjustment for Encumbrances	(246,054)	(54,548)	(648)
Budget Basis	(\$405,690)	\$416	(\$82,604)

NOTE 5: ACCOUNTABILITY

At December 31, 2012, the Sheriff's Policing Revolving Fund had a deficit fund balance of \$32,111. This deficit was the result of adjustments for accrued liabilities. The general fund is liable for deficit funds, and provides transfers when cash is required, rather than when accruals occur.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2012

At December 31, 2012, the Geneva State Park Lodge enterprise fund had deficit net position of \$3,134,359. This deficit was caused by the financing of start-up expenses and by the recognition of depreciation expense. The general fund is liable for deficit funds, and provides transfers when cash is required, rather than when accruals occur. The County has contracted with Delaware North to manage the Geneva State Park Lodge. Therefore, the operating income and expenses are not reported in these financial statements. Only the net profit or loss is reported, along with the assets, liabilities, other revenues and expenses of the Lodge. The gross operating revenues and expenses for 2012 are:

	<u>Geneva State Park</u>
<i>Operating Revenues:</i>	
Total Sales, Including Lodging, Food & Retail Sales	\$5,414,435
Other Income	290,701
<i>Total Operating Revenues</i>	5,705,136
<i>Operating Expenses:</i>	
Cost of Sales	723,264
Payroll & Related Expenses	2,241,220
Utilities	319,257
Other Controllable Expenses	1,631,831
<i>Total Operating Expenses</i>	4,915,572
Operating Profit	789,564
Non-Operating Expenses	(342,268)
Management Fee	(246,223)
Pre-Tax Profit	\$201,073

NOTE 6: DEPOSITS AND INVESTMENTS

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

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly with the County;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio);
7. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
8. Up to twenty-five percent of the County's average portfolio in either of the following
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and mature within 270 days after purchase.
 - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.
9. Fifteen percent of the County's total average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase
10. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rate commercial paper.
11. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2012

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, the carrying amount of the County's deposits was \$39,535,773, of which \$2,270 was cash on hand. Based on the criteria of GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2012, \$31,358,772 of the County's bank balance of \$41,601,871 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

Investments are reported at fair value. As of December 31, 2012, the County had the following investments:

Investment Type	Fair Value	Investment Maturities	
		12 Months or Less	3-5 Years
STAROhio	\$ 10,006,117	\$ 10,006,117	\$ -
KeyCorp Common Stock	31,314	-	31,314
Money Market Mutual Funds	511,266	511,266	-
US Treasury Bills	559,340	559,340	-
Federal National Mortgage Association Bonds	2,005,840	-	2,005,840
Federal Home Loan Bank Bonds	1,001,120	-	1,001,120
Total Investments	\$ 14,114,997	\$ 11,076,723	\$ 3,038,274

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2012

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 bonds, Key Corporation 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 The County's investments in Federal Agencies and in the Money Market Funds were rated AA+ by Standard & Poor's and Fitch Ratings and Aaa by Moody's Investors Service. Investments in STAR Ohio were rated AAAM by Standard & Poor's. The County has no investment policy that addresses credit risk.

Concentration of Credit Risk The County has some limits on amounts that may be invested in any one issuer, as detailed above. None of those limits have been exceeded at December 31, 2012. The following is the County's investment allocation at December 31, 2012:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Percent of Total</u>
STAR Ohio	\$ 10,006,117	70.9%
Federal National Mortgage Assoc. Bonds	2,005,840	14.2%
Federal Home Loan Bank Bonds	1,001,120	7.1%
U.S. Treasury Bills	559,340	4.0%
Money Market Mutual Funds	511,266	3.6%
KeyCorp Common Stock	31,314	0.2%
Total Investments	<u>\$ 14,114,997</u>	<u>100.0%</u>

Reconciliation of Cash and Investments to the Statement of Net Position

The following is a reconciliation of cash and investments as reported in the footnote above to cash and investments as reported on the Statement of Net Position as of December 31, 2012:

<u>Cash and Investments per Note Disclosure</u>		<u>Cash and Investments per Statement of Net Position</u>	
Carrying amount of deposits	\$39,535,773	Governmental Activities	\$38,461,330
Investments	14,114,997	Business-Type Activities	5,390,326
Cash on hand	2,270	Private-purpose trust funds	769,182
Total	<u>\$53,653,040</u>	Agency funds	9,032,202
		Total	<u>\$53,653,040</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

NOTE 7: PROPERTY TAXES

Property taxes include amounts levied against all real and public property, and tangible personal property located in the County. Property tax revenue received during 2012 for real and public utility property taxes represents collections of the 2011 taxes. Property tax payments received during 2012 for tangible personal property (other than public utility property) are for delinquent personal property taxes.

2012 real property taxes were levied after October 1, 2011, on the assessed value as of January 1, 2011, the lien date. Assessed values are established by the State law at 35 percent of appraised market value. 2012 real property taxes are collected in and intended to finance 2012.

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. 2012 public utility property taxes became a lien December 31, 2011, are levied after October 1, 2011 and are collected in 2012 with real property.

The full tax rate for all County operations for the year ended December 31, 2012 was \$11.02 per \$1,000 of assessed value. The assessed values of real and public utility personal property upon which 2012 property tax receipts were based are as follows:

Real property	\$ 1,697,920,400
Public utility personal property	<u>91,285,630</u>
Total assessed value	<u>\$ 1,789,206,030</u>

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Current property taxes receivable represents real property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2012 for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred inflows of resources – property taxes since the current taxes were not levied to finance 2012 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 a receivable and revenue while the remainder of the receivable is reported as deferred inflows of resources – unavailable revenue.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2012

NOTE 8 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets and liabilities, the statement of net position will sometimes report a separate section for deferred outflows of resources and deferred inflows of resources. These separate financial statement elements represent either a consumption of net position that applies to a future period (deferred outflow) or an acquisition of net position that applies to a future period (deferred inflow) and will not be recognized as an outflow (expense) or inflow (revenue) until that time. The County has nonexchange revenue transactions where a receivable has been recorded because property taxes were levied, but the resources cannot be used until a future period. This item has been reported as a deferred inflow on the government-wide statement of net position in the amount of \$14,236,000.

On the modified accrual basis of accounting, the County has recorded certain receivables where the related revenue is unavailable. Unavailable revenues have been reported as deferred inflows of resources on the governmental fund balance sheet for the following:

Fund	Deferred Inflows of Resources:						Total
	Property Taxes	Sales Tax	Special Assessments	Other Governmental Assistance	Grants	Charges for Service & Other	
General Fund	\$351,666	\$700,623	\$0	\$1,009,457	\$0	\$54,131	\$2,115,877
Motor Vehicle & Gas Tax	0	0	0	2,407,412	0	0	2,407,412
Public Assistance	142,844	0	0	85,099	79,311	0	307,254
Children Services	312,870	0	0	191,761	0	0	504,631
County Board of Developmental Disabilities	706,919	0	0	402,649	0	0	1,109,568
Community Mental Health	57,510	0	0	553,187	335,117	0	945,814
Other Governmental Funds	97,079	0	200,524	62,338	113,412	42,704	516,057
Total	\$1,668,888	\$700,623	\$200,524	\$4,711,903	\$527,840	\$96,835	\$7,906,613

NOTE 9: PERMISSIVE SALES AND USE TAX

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

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-vie 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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2012

NOTE 10: RECEIVABLES

Receivables at December 31, 2012 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, accrued interest, alimony, child support, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Except for alimony and child support collected and distributed through an agency fund, receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Total special assessments receivable at December 31, 2012 were \$1,356,951. \$959,790 is expected to be collected in more than one year and the amount of delinquent special assessments was \$67,743.

A summary of the principal items of intergovernmental receivables follows:

<i>Governmental Activities</i>	Amount
Local Government	\$ 403,374
Casino Revenue	445,873
Homestead and Rollback	997,106
Motor Vehicle License Tax	1,719,962
Motor Vehicle Gas Tax	1,109,551
Grants	1,678,288
Medicaid Reimbursements	523,297
Total	\$ 6,877,451

NOTE 11: SHARED RISK POOL

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

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

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 2012 was \$491,390.

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

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

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

NOTE 12: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2012, 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	168,220,178
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)
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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 2012, 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 \$854,160 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 \$171,820 for 2012 is accrued as a liability at year end. The reserve for future claims liability of \$260,139 is reported as a long-term liability on the statement of net position, 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, 2012, 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 2011 and 2012 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
2011	\$ 1,138,907	\$ 6,818,639	\$ 6,545,073	\$ 1,412,473
2012	1,412,473	6,277,095	6,403,449	1,286,119

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2012

NOTE 13: CAPITAL ASSETS

A summary of changes in capital assets during 2012 follows:

	Balance 01/01/2012	Additions	Deletions	Balance 12/31/2012
Governmental Activities				
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 712,055	\$ -	\$ (44,570)	\$ 667,485
Infrastructure	110,227,961	-	-	110,227,961
Construction in Progress	1,521,442	907,060	(1,773,333)	655,169
<i>Total Capital Assets Not Being Depreciated</i>	112,461,458	907,060	(1,817,903)	111,550,615
<i>Capital Assets, Being Depreciated:</i>				
Buildings	29,879,884	1,773,333	(171,617)	31,481,600
Improvements Other Than Buildings	880,413	-	-	880,413
Equipment	7,349,797	231,091	-	7,580,888
Intangibles	1,103,635	-	(5,500)	1,098,135
Vehicles	6,182,606	461,152	(36,988)	6,606,770
<i>Total Capital Assets, Being Depreciated</i>	45,396,335	2,465,576	(214,105)	47,647,806
<i>Less Accumulated Depreciation:</i>				
Buildings	(7,849,086)	(568,466)	72,288	(8,345,264)
Improvements Other Than Buildings	(322,720)	(29,995)	-	(352,715)
Equipment	(4,175,633)	(319,610)	-	(4,495,243)
Intangibles	(150,983)	(98,832)	-	(249,815)
Vehicles	(3,032,589)	(399,051)	33,288	(3,398,352)
<i>Total Accumulated Depreciation</i>	(15,531,011)	(1,415,954) *	105,576	(16,841,389)
<i>Total Capital Assets Being Depreciated, Net</i>	29,865,324	1,049,622	(108,529)	30,806,417
<i>Total Governmental Capital Assets, Net</i>	\$ 142,326,782	\$ 1,956,682	\$ (1,926,432)	\$ 142,357,032

*Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$ 335,533
Judicial	41,160
Public Safety	241,410
Public Works	227,522
Health	312,608
Human Services	257,721
	\$ 1,415,954

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
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	Restated Balance 01/01/2012	Additions	Deletions	Ending Balance 12/31/2012
Business-Type Activities:				
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 218,083	\$ -	\$ -	\$ 218,083
Construction in Progress	3,987,250	311,684	-	4,298,934
<i>Total Capital Assets Not Being Depreciated</i>	<u>4,205,333</u>	<u>311,684</u>	<u>-</u>	<u>4,517,017</u>
<i>Capital Assets, Being Depreciated:</i>				
Buildings	22,914,455	-	-	22,914,455
Water and Sewer System	47,676,084	115,253	-	47,791,337
Equipment	2,848,256	5,861	-	2,854,117
Vehicles	301,640	73,823	-	375,463
<i>Total Capital Assets, Being Depreciated</i>	<u>73,740,435</u>	<u>194,937</u>	<u>-</u>	<u>73,935,372</u>
<i>Less Accumulated Depreciation:</i>				
Buildings	(7,339,025)	(651,670)	-	(7,990,695)
Water and Sewer System	(24,716,172)	(1,074,821)	-	(25,790,993)
Equipment	(2,467,196)	(18,556)	-	(2,485,752)
Vehicles	(140,383)	(22,795)	-	(163,178)
<i>Total Accumulated Depreciation</i>	<u>(34,662,776)</u>	<u>(1,767,842)</u>	<u>-</u>	<u>(36,430,618)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>39,077,659</u>	<u>(1,572,905)</u>	<u>-</u>	<u>37,504,754</u>
<i>Total Business-Type Capital Assets, Net</i>	<u>\$ 43,282,992</u>	<u>\$ (1,261,221)</u>	<u>\$ -</u>	<u>\$ 42,021,771</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
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NOTE 14: DEFINED BENEFIT PENSION PLANS

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

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

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or calling (614) 222-5601 or (800) 222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For 2012, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. The 2012 member contribution rates were 10.0 percent of covered payroll for members in state and local classifications. Public safety and law enforcement members contributed 11.5 and 12.1 percent, respectively. Effective January 1, 2013, the member contribution rates for public safety and law enforcement increased to 12 percent and 12.6 percent, respectively.

The 2012 employer contribution rate for state and local employers was 14.0 percent of covered payroll, of which 4.0 and 6.05 percent was used to fund health care coverage for retirees in the traditional plan and the Combined Plan, respectively. The law enforcement and public safety division employer contribution rate 18.1 percent of covered payroll, of which 4.0 percent was used to fund health care coverage for retirees.

The County's required contributions for pension obligations to traditional and combined plans for the years ended December 31, 2012, 2011 and 2010 were \$4,516,001, \$4,878,909 and \$4,845,333, respectively. The full amount has been contributed for 2011 and 2010, and 96 percent has been contributed for 2012 with the remainder being presented as "intergovernmental payable" in the governmental activities column of the statement of net position. Contributions to the member-directed plan for 2012 were \$71,693 made by the County and \$51,209 made by the plan members.

In June 2012, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. This accounting standard replaces GASB Statement No. 27, and is effective for employer fiscal years beginning after June 15, 2014. The impact on the County, if any, is not readily determinable at this time.

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Notes to the Basic Financial Statements (Continued)
December 31, 2012

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. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that can be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio website at www.strsoh.org.

Plan Options - New members have a choice of three retirement plan; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary multiplies by a percentage that varies based on years of service, or an allowance based on a member's annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or lump sum withdrawal. The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50. Benefits are established by the Ohio Revised Code Chapter 3307.

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

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. For the fiscal year ended June 30, 2012, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2012, were 10 percent of covered payroll for members and 14 percent for employers. The County's required contributions for pension obligations to STRS Ohio for the fiscal years ended December 31, 2012, 2011 and 2010 were \$100,405, \$144,925, and \$148,120, respectively. 97 percent has been contributed for 2012 and 100 percent has been contributed for 2011 and 2010.

NOTE 15: POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (OPERS)

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost sharing, multiple employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

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

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

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

Funding Policy – The Ohio revised Code provides the statutory authority requiring public employers to fund post retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care coverage.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2012, state and local employers contributed at a rate of 14.0 percent of covered payroll and public safety and law enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB plan.

OPERS' post employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of employer contributions allocated to health care for members in the traditional plan was 4.0 percent during calendar year 2012. The portion of employer contributions allocated to health care for members in the combined plan was 6.05 percent during calendar year 2012. Effective January 1, 2013, the portion of employer contributions allocated to healthcare was lowered to 1 percent for both plans, as recommended by the OPERS actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree, or their surviving beneficiaries, to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
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The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2012, 2011, and 2010 were \$1,269,911, \$2,375,435 and \$2,390,360 respectively; 96 percent has been contributed for 2012 and 100 percent for 2011 and 2010.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

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

Plan Description – The County contributes to a cost-sharing multiple-employer defined benefit Health Care Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the Defined Benefit or Combined Pension Plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. The Plan is included in STRS Ohio's financial report which may be obtained by visiting the STRS Ohio website at www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio law authorizes STRS Ohio to offer Health Care 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 Health Care Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For fiscal year 2012, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contribution for health care for the years ended December 31, 2012, 2011 and 2010 were \$7,723, \$10,352 and \$10,580, respectively. 97 percent has been contributed for 2012 and 100 percent has been contributed for 2011 and 2010.

NOTE 16: COMPENSATED ABSENCES

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
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NOTE 17: LONG-TERM OBLIGATIONS

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities:			
4-H Building Bonds-2000	5.00%	126,000	12/1/2030
Nursing Home Improvement Bonds-2003	4.50%	3,500,000	5/1/2031
Road Improvement Bond-2003	4.95%	225,000	8/1/2014
OPWC Loan-Cork Cold Springs Road/Bridges-2004	0.00%	50,000	1/1/2015
OPWC Loan-State Road Safety Realignment-2006	0.00%	100,000	1/1/2017
OPWC Loan-Clay Street Phase 5-2009	0.00%	149,714	1/1/2022
Private Activity Bond - Cook Road Improvement - 2006	7.00%	92,000	10/5/2026
Various Capital Improvement G.O. Bonds-2010	7.00%	3,000,000	12/31/2030
Children Services Building Imp. G.O. Bonds-2012	2.75%	800,000	8/1/2019
Business-Type Activities:			
Revenue Bonds-Sewer District Improv.-1998 #1	5.00%	509,700	1/1/2028
Revenue Bonds-Water System Acquisition Bonds-2005	3.97%	5,311,000	6/1/2035
Revenue Bonds-Geneva State Park Lodge-2004	5.66%	14,200,000	6/1/2029
Lodge & Conference Center Improvement Notes-2011	2.15%	6,700,000	5/23/2012
OWDA Loan-Palmer Avenue-1994	3.54%	684,854	7/4/2014
OWDA Loan-County Line Road Waterline-1994	7.21%	175,606	1/1/2014
OWDA Loan-Austinburg Sewer Improv.-1998	3.20%	2,095,097	1/1/2020
OWDA Loan-Driftwood Sanitary Sewer-2000	2.00%	321,987	1/1/2019
OWDA Loan-Rome Rock Creek-2000	2.00%	359,259	7/1/2021
OWDA Loan-North Bend Sewer-2000	5.77%	196,919	7/1/2020
OWDA Loan-AshCraft Wastewater-2001	3.64%	761,353	7/1/2022
OWDA Loan-Holiday Campland Wastewater-2002	1.00%	538,569	1/1/2013
OWDA Loan-Water System #2-2004	4.34%	13,220,039	7/1/2033
OWDA Loan-Airport-2002	5.15%	41,961	7/1/2012
OWDA Loan-Olive Drive Sewer	3.85%	79,013	7/1/2023
OWDA Loan-Waterline Construction	4.48%	1,131,604	7/1/2025
OWDA Loan-Waterline Extension 2005	4.00%	117,783	7/1/2025
OWDA Loan-Waterline Extension 2006	4.00%	459,849	7/1/2037
OWDA Loan-Austinburg Sanitary Sewers 2010	4.97%	293,321	7/1/2031
OPWC Loan-Plymouth-Stumpville Road-1999	0.00%	146,000	7/1/2019
OPWC Loan-Driftwood Sanitary Sewer-2000	0.00%	316,704	1/1/2022
OPWC Loan-Lake Road Waterline Replacement-2003	0.00%	249,515	7/1/2024
OPWC Loan-Geneva Area Lake Road Waterline-2005	0.00%	71,948	1/1/2027
OPWC Loan-Saybrook Water Tank Improvement-2005	0.00%	349,900	7/1/2020
OPWC Loan-Jone/Perry/N. Market Waterline-2005	0.00%	165,000	1/1/2026
OPWC Loan-Ashtabula County Water System-2007	0.00%	350,000	1/1/2029
OPWC Loan-Generator Replacement Project-2010	0.00%	29,153	7/1/2030
OPWC Loan-S.R. 534 Pump Station Replacement-2011	0.00%	140,597	n/a

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Changes in the County's long-term obligations during 2012 were as follows:

	<u>Outstanding 12/31/2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2012</u>	<u>Amounts Due In One Year</u>
Governmental Activities:					
<i>General Obligation Bonds (Unvoted):</i>					
4H Building	\$ 98,900	\$ -	\$ (3,200)	\$ 95,700	\$ 3,400
2010 Various Purpose	3,000,000	-	-	3,000,000	300,000
2003 Nursing Home Improvement	2,893,000	-	(92,200)	2,800,800	96,400
2002 Road Improvement	67,500	-	(22,500)	45,000	22,500
2012 Building Improvement	-	800,000	(35,308)	764,692	107,525
<i>Total General Obligation Bonds</i>	<u>6,059,400</u>	<u>800,000</u>	<u>(153,208)</u>	<u>6,706,192</u>	<u>529,825</u>
<i>OPWC Loans:</i>					
Cork Cold Springs Road/Bridges	15,000	-	(5,000)	10,000	5,000
State Road Safety Realignment	50,000	-	(10,000)	40,000	10,000
State Road and Clay Street	123,929	-	(12,393)	111,536	12,393
<i>Total OPWC Loans</i>	<u>188,929</u>	<u>-</u>	<u>(27,393)</u>	<u>161,536</u>	<u>27,393</u>
<i>Other Long-Term Obligations:</i>					
Cook Road Improvement (TIF)	78,679	-	(2,877)	75,802	3,374
Capital Leases	289,079	-	(184,986)	104,093	82,448
Claims Payable	352,780	85,861	(178,502)	260,139	260,139
Compensated Absences	2,793,131	780,812	(1,054,111)	2,519,832	881,941
<i>Total Other Long-Term Obligations</i>	<u>3,513,669</u>	<u>866,673</u>	<u>(1,420,476)</u>	<u>2,959,866</u>	<u>1,227,902</u>
<i>Total Governmental Activities</i>	<u>\$ 9,761,998</u>	<u>\$ 1,666,673</u>	<u>\$ (1,601,077)</u>	<u>\$ 9,827,594</u>	<u>\$ 1,785,120</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2012

	Outstanding 12/31/2011	Additions	(Reductions)	Outstanding 12/31/2012	Amounts Due In One Year
Business-Type Activities:					
Revenue Bonds (Self-Supporting):					
Sewer District Improvement #1	\$ 334,900	\$ -	\$ (13,000)	\$ 321,900	\$ 13,600
Water System Acquisition Bonds	4,625,000	-	(123,000)	4,502,000	126,000
Geneva State Park Lodge	12,125,000	-	(405,000)	11,720,000	430,000
Unamortized Discount	(77,631)	-	4,470	(73,161)	-
Total Revenue Bonds	17,007,269	-	(536,530)	16,470,739	569,600
General Obligation Notes:					
Lodge & Conference Center Notes	6,700,000	6,400,000	(6,700,000)	6,400,000	6,400,000
Unamortized Premium	9,659	25,408	(9,659)	25,408	25,408
Total General Obligation Notes	6,709,659	6,425,408	(6,709,659)	6,425,408	6,425,408
OWDA Loans:					
Palmer Avenue	114,069	-	(44,425)	69,644	46,011
County Line Road Waterline	30,372	-	(14,657)	15,715	15,715
Austinburg Sewer Improvement	933,031	-	(117,549)	815,482	122,443
Driftwood Sanitary Sewer	155,965	-	(17,212)	138,753	17,819
Rome Rock Creek	188,478	-	(18,204)	170,274	18,570
North Bend Sewer	111,115	-	(10,460)	100,655	11,073
AshCraft Wastewater	467,062	-	(37,256)	429,806	38,625
Holiday Campland Wastewater	56,306	-	(56,306)	-	-
Water System #1	10,998,245	-	(318,036)	10,680,209	331,989
Airport	2,643	-	(2,643)	-	-
Olive Drive Sewer	52,572	-	(3,713)	48,859	3,857
Water Line Construction	839,680	-	(46,462)	793,218	48,568
Waterline Extension - 2005	77,877	-	(4,450)	73,427	4,631
Waterline Extension - 2006	327,309	-	(7,662)	319,647	7,965
Austinburg Sanitary Sewers 2010	230,322	-	(14,666)	215,656	14,666
Total OWDA Loans	14,585,046	-	(713,701)	13,871,345	681,932
OPWC Loans:					
Plymouth-Stumpville Road	54,750	-	(7,300)	47,450	7,300
Driftwood Road	158,352	-	(15,835)	142,517	15,835
Lake Road Waterline	155,884	-	(12,471)	143,413	12,470
Geneva Area Lake Road Waterline	54,005	-	(3,600)	50,405	3,600
Saybrook Water Tank Improvement	250,154	-	(21,753)	228,401	21,752
Jones/Perry/N. Market St. Waterline	139,709	-	(8,218)	131,491	8,218
Ashtabula County Water System	288,748	-	(17,500)	271,248	17,500
Generator Replacement Project	26,966	-	(1,457)	25,509	1,457
S.R. 534 Pump Station Replacement	140,597	-	-	140,597	-
Total OPWC Loans	1,269,165	-	(88,134)	1,181,031	88,132
Compensated Absences	66,920	931	(9,088)	58,763	20,568
Total Business-Type Activities	\$ 39,638,059	\$ 6,426,339	\$ (8,057,112)	\$ 38,007,286	\$ 7,785,640

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2012

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 2011, \$6,700,000 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 2012, the County retired the revenue bonds with the proceeds of general obligation notes totaling \$6,400,000.

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

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

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

Date	Principal Amount to be Redeemed
2013	\$430,000
2014	450,000

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2012

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

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

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

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

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2012

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
2013	\$ 529,825	\$ 251,525	\$ 27,393	\$ 3,374	\$ 5,203
2014	536,769	232,959	27,393	3,618	4,959
2015	521,469	214,134	22,393	3,880	4,897
2016	528,926	196,471	22,393	4,147	4,430
2017	536,641	177,893	12,393	4,460	4,117
2018-2022	2,383,062	646,378	49,571	27,620	15,267
2023-2027	849,300	303,793	-	28,703	4,116
2028-2031	820,200	94,103	-	-	-
Total	\$ 6,706,192	\$ 2,117,256	\$ 161,536	\$ 75,802	\$ 42,989

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
2013	\$ 6,400,000	\$ 64,000	569,600	882,086	667,266	576,650	\$ 88,132
2014	-	-	596,300	853,984	654,754	548,276	88,134
2015	-	-	628,000	824,570	657,800	521,193	88,134
2016	-	-	658,800	791,701	685,623	493,370	88,134
2017	-	-	695,500	757,175	714,639	464,354	88,134
2018-2022	-	-	4,058,900	3,193,267	3,213,275	1,893,366	399,287
2023-2027	-	-	5,311,500	1,940,588	3,063,561	1,228,831	179,864
2028-2032	-	-	3,308,300	471,715	3,527,721	534,100	20,615
2033-2035	-	-	717,000	43,253	471,050	16,804	-
Total	\$ 6,400,000	\$ 64,000	\$ 16,543,900	\$ 9,758,339	\$ 13,655,689	\$ 6,276,944	\$ 1,040,434

The County has entered into contractual agreements for construction loans from the Ohio Water Development Authority (OWDA). Under the terms of these agreements, OWDA will reimburse, advance, or directly pay the construction costs of the approved projects. OWDA will capitalize administrative costs and construction interest and then add them to the total amounts of the final loans.

The Austinburg Sanitary Sewer loan issued by the OWDA and the State Route 534 Pump Station OPWC loan will not have an accurate repayment schedule until the loans are finalized and, therefore, are not included in the schedule of future annual debt service requirements. The balance of the OWDA loan and the OPWC loan are \$215,656 and \$140,597, respectively.

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

At December 31, 2012, the County had an unvoted debt margin of \$36,589,856, and a direct debt margin of \$11,251,765.

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 \$2,499,299. Principal and interest paid and total net revenues for the current year were \$420,163 and \$1,039,304, 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 2012, the principal and interest payments exceed net revenues. The total principal and interest remaining to be paid on the debt is \$25,798,736. Principal and interest paid and total net revenues for the current year were \$1,327,550 and \$1,901,677, respectively.

The County has pledged all future Geneva State Park lodge revenues, net of specified operating expenses, to repay revenue bonds. In addition to the pledged operating revenues, a 2 percent bed tax levied by the Ashtabula County Convention and Facilities Authority, bed tax revenues of \$50,000 each from the Village of Geneva-on-the-Lake and the Ashtabula County Convention and Visitors' Bureau for the first five years of operation are also pledged to repay the bonds. Further, up to two-thirds of the County's real estate transfer tax revenue received by the general fund can be used to repay the debt. Proceeds from the bonds provided financing for the construction of the building and start-up of the business. The bonds are payable through 2029. Annual principal and interest payments on the debt issues are expected to require 100 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$18,977,271. Principal and interest paid and total net revenues for the current year were \$1,103,906 and \$244,631, 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, 2012 there were three series of industrial revenue bonds outstanding, with an aggregate principal amount payable of \$2,516,904.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2012

NOTE 18: LOAN PAYABLE

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

In the current year, the loan payment included \$27,121 of principal and \$3,727 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
2013	\$ 27,121	\$ 3,727	\$ 30,848
2014	27,393	3,455	30,848
2015	27,666	3,182	30,848
2016	28,223	2,625	30,848
2017	28,505	2,343	30,848
2018-2022	146,857	8,264	155,121
2023-2024	86,901	2,526	89,427
Total	\$ 372,666	\$ 26,122	\$ 398,788

NOTE 19: CAPITALIZED LEASES

In previous years, the County entered into lease obligations for the acquisition of an electric generator for the Nursing and Rehabilitation Center, a new phone system, five police cruisers, accounting software and two trucks for the road department. During 2012 the County entered into a lease obligation for five police cruisers. These lease obligations meet the criteria of a capital lease as defined by Financial Accounting Standards Board Statement Number 13, "Accounting for Leases" and have been recorded in the statement of net position.

The original amounts capitalized and the book value as of December 31, 2012 for governmental activities follows:

	Governmental Activities
Asset:	
Equipment	\$154,992
Vehicles	376,184
Software	396,057
Total Historical Cost	927,233
Less: Accumulated Depreciation	(301,547)
Total Book Value	\$625,686

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2012

In 2013, the County will be making lease payments of \$85,303 which consists of \$82,448 in principal and \$2,855 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, 2012.

	Year	Amount
	2013	\$ 85,303
	2014	22,184
Total minimum lease payments		107,487
Less: amount representing interest		(3,394)
Present value of minimum lease payments		\$ 104,093

NOTE 20: INTERFUND TRANSFERS AND BALANCES

A. *Interfund Transfers*

Interfund transfers for the year ended December 31, 2012, consisted of the following:

Transfers To	Transfers From			Totals
	General	Nursing Home	Other Governmental Funds	
Governmental				
Public Assistance	\$ -	\$ -	\$ 841,524	\$ 841,524
Other Governmental Funds	1,002,030	222,395	-	1,224,425
Total Governmental	1,002,030	222,395	841,524	2,065,949
Business-Type				
Sewer	-	-	2,711	2,711
Geneva State Park Lodge	-	-	1,103,906	1,103,906
Internal Service	44,170	-	-	44,170
Total Business-Type	44,170	-	1,106,617	1,150,787
Government-wide Total	\$ 1,046,200	\$ 222,395	\$ 1,948,141	\$ 3,216,736

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

B. *Interfund balances*

Interfund balances consisted of the following at December 31, 2012, as reported on the fund statements:

Payable Fund	Receivable Fund General
Other Non-major Governmental Funds	\$20,213
Workers Comp Self Insurance	74,000
Total	\$94,213

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

The primary purpose of the interfund payable to the general fund is to cover a negative cash balance in a Nonmajor special revenue fund at December 31. This interfund balance was created on a gaap basis to cover the deficit fund and will be reversed next year.

The interfund payable from the workers compensation internal service fund is the result of an advance made in a prior year and not yet repaid at year end.

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

NOTE 21: RELATED ORGANIZATIONS

A. Ashtabula County District Library

The Ashtabula County Commissioners are responsible for appointing a voting majority of the Ashtabula County District Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and durations, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2012.

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 Metroparks

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

NOTE 22: JOINTLY GOVERNED ORGANIZATIONS

A. Northeast Ohio Community Alternative Program Facility

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

B. Children's Cluster Committee

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

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

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

D. Heartland East Administrative Services Center (Heartland)

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

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

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Portage, Trumbull, Columbiana, Geauga, Lake, Mahoning, Medina, Ashtabula, Lorain, Summit, Wayne and Stark Counties. N.E.O.N. operation is controlled by their board which is comprised of the superintendent's of Developmental Disabilities schools of each participating County. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2012, the County Board of Developmental Disabilities contributed \$163,398.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

F. EASTGATE Regional Council of Governments

The EASTGATE Regional Council of Governments is a jointly governed organization created under the provisions of Chapter 167, Ohio Revised Code. EASTGATE is organized as a voluntary organization of local government subdivisions in Ashtabula, Columbiana, Mahoning and Trumbull counties. Each of the participating counties has equal representation and no financial responsibility. EASTGATE's purpose is to foster a cooperative effort in regional planning, programming, and the implementation of regional plans and programs. It is a forum for the discussion and study of common problems of a regional nature and for the development of policy and action recommendations relating thereto. The County paid membership dues totaling \$25,374 in 2012. Financial statements can be obtained from the EASTGATE Regional Council of Governments, 5121 Mahoning Ave., Austintown, Ohio 44515.

NOTE 23: RELATED PARTY TRANSACTIONS

During 2012 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 \$241,570 for such contributions. Ash Craft Industries recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of Ash Craft Industries.

NOTE 24: CONTINGENT LIABILITIES

A. Grants

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

B. Litigation

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

NOTE 25: SUBSEQUENT EVENT

On May 2, 2013 the County issued \$19,725,000 in Various Purpose Improvement and Refunding Bonds, Series 2013. The Bonds were issued pursuant to Ohio Revised Code Chapter 133 for the purpose of remodeling and various improvements to County buildings. In addition, the 2012 Lodge and Conference Center notes, the 2000 County 4-H building bond, a portion of the 2003 Nursing Home bonds, a portion of the 2004 taxable economic development revenue bonds and the 2010 various purpose improvement bonds will be refunded.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

NOTE 26: 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 or mentally retarded adults. The intent of this Organization is to raise the level of physical, mental, social and vocational efficiency in order to help enrollees function in the environment.

Management uses estimates and assumptions in preparing financial statements in accordance with accounting principles generally accepted in the United States of America. 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 which are national companies. Accounts receivable are considered fully collectible by management; therefore, no allowance for bad debts has been provided.

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.

Net position and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net position of the Organization and changes therein are classified and reported as follows:

Unrestricted net position – Net position that is not subject to donor-imposed stipulations.

Temporarily restricted net position – Net position subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time.

Permanently restricted net position – Net position subject to donor-imposed stipulations that may be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on related investments for general or specific purposes.

There is no permanently restricted net position at the present time.

Contributions of cash or other assets are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net position is reclassified to unrestricted net position and reported in the statement of activities as assets release from restrictions.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

Donations of equipment and capital improvements are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire equipment and capital improvements are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies restricted funds to unrestricted funds at that time.

Equipment and Capital Improvements are carried at cost and include expenditures for major renewals and betterments. Maintenance, repairs, and minor renewals are charged to expense 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.

Inventories are stated at the lower of cost or market. Cost is determined substantially by the first-in, first-out method.

The Organization expenses the cost of advertising when incurred.

Costs are reported by function under program services and supporting services in the statement of activities and functional expenses.

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 \$241,570.

Ash Craft Industries is exempt from taxes in income under Internal Revenue Code Section 501(c)(3) and, therefore no amounts for income taxes are reflected in the accompanying financial statements. The Organization is not a private foundation for income tax purposes. Management is not aware of any transactions that would affect the Organization’s tax exempt status.

The Organization evaluates uncertain tax positions, whereby the effect of uncertainty would be recorded if the outcome was considered probable and reasonably estimable. As of December 31, 2012, the Organization had no uncertain tax positions requiring accrual.

The Organization’s tax returns are subject to review and examination by federal authorities. The tax returns for the years 2009 through 2011 are open to examination by federal authorities.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

B. Cash

Cash is comprised of the following at December 31, 2012:

Cash in checking	\$ 88,363
Cash in savings	15,468
Cash in money market	30,840
Cash in certificates of deposit	<u>65,725</u>
Total	<u>\$ 200,396</u>

C. Building, Equipment and Capital Improvements

The following is a summary of equipment and capital improvements at December 31, 2012:

Buildings	\$ 255,113
Equipment	92,060
Capital improvements	27,257
Vehicle	<u>53,508</u>
	427,938
Less: Accumulated depreciation	<u>(157,970)</u>
Net equipment and capital improvements	<u>\$ 269,968</u>

Depreciation expense for the year ended December 31, 2012 was \$13,770.

D. Concentration of Credit Risk

Ash Craft Industries, Inc. maintains cash balances at several financial institutions located in Northeast Ohio. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2012 the Organization had no uninsured cash balances.

E. Temporarily Restricted Net Position

Temporarily restricted net position of \$7,681 at December 31, 2012 were for the following purposes; \$879 for employee of the year, \$3,895 for client activities and \$2,907 for a living memorial.

F. Concentration of Revenues

For the year ended December 31, 2012, approximately 24 percent of revenue was provided by one customer. A significant reduction in the level of this support revenue could have an effect on Ash/Craft Industries, Inc.

NOTE 27: NORTHEAST OHIO REGIONAL AIRPORT- COMPONENT UNIT

A. Description of Northeast Ohio Regional Airport and Reporting Entity

The Airport

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

B. Summary of Significant Accounting Policies

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

1. Measurement Focus and Basis of Accounting

The Airport's fund is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, all liabilities and deferred inflows of resources are included on the statement of net position. The statement of changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made. The Airport uses the full accrual basis of accounting in which revenue is recognized when earned and expenses when incurred.

2. Cash and Cash Equivalents

The Airport maintains interest bearing depository accounts. All funds of the Airport are maintained in these accounts and are presented in the Statement of Net position 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 2012 amounted to \$594.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

3. Prepayments

Certain payments to vendors reflect the costs applicable to future accounting periods and are recorded as prepaid items in the basic financial statements. These items are reported as assets on the balance sheet using the consumption method. A current asset for the prepaid amounts is recorded at the time of the purchase and the expenditure/expense is reported in the year in which services are consumed.

4. Fuel Inventory

Inventory consists of two types of aviation fuel for sale to customers and is stated at cost, which is determined on a first-in, first-out basis. The cost of inventory is recorded as an expense when sold or used.

5. 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. Donated capital assets are recorded at their fair market values as of the date received. The Airport maintains a capitalization threshold of one hundred dollars.

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. All reported capital assets except land and construction in progress are depreciated. Depreciation in the enterprise fund is computed using the straight-line basis over the following estimated useful lives:

<u>Estimated Lives</u>	<u>Description</u>
25-40 years	Buildings and Improvements
25-40 years	Improvements other than buildings
5-10 years	Vehicles
3-20 years	Furniture and Equipment

6. Net Position

Net Position represents the difference between assets and liabilities. Net investment in capital assets 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 position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for debt service represents monies set aside for the repayment of debt.

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2012

7. 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.

8. 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).

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

At year-end, the carrying amount of the Airport's deposits was \$227,926, of which \$2,640 was cash on hand. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2012, all of the Airport's bank balance of \$227,765 was covered by the Federal Deposit Insurance Corporation.

D. Operating Lease Agreements

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

Two of these hangar have agreements expired and as a result, the assets reverted to the Airport and were capitalized at their current fair market value. The Airport recognized a gain on expired lease transactions in the amount of \$85,190, which is the difference between the leases receivable being carried on the Airport's statement of net position and the fair market value of the assets acquired. This same accounting treatment will be applied to the two remaining leases upon expiration.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2012

E. Long-Term Debt

In 2005 the Airport 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 2012 were as follows:

	Amount Outstanding 12/31/2011	Additions	Reductions	Amount Outstanding 12/31/2012	Amount Due In One Year
Business-Type Activities:					
Revenue Bonds	\$ 1,237,300	\$ -	\$ (31,100)	\$ 1,206,200	\$ 32,500

The annual requirements to retire this debt are as follows:

2005 Revenue Bonds			
	Principal	Interest	Total
2013	\$ 32,500	\$ 49,756	\$ 82,256
2014	33,700	48,415	82,115
2015	35,200	47,025	82,225
2016	36,600	45,573	82,173
2017	38,200	44,063	82,263
2018-2022	215,600	195,372	410,972
2023-2027	263,800	147,081	410,881
2028-2032	323,000	87,982	410,982
2033-2035	227,600	19,030	246,630
	\$ 1,206,200	\$ 684,297	\$ 1,890,497

F. Defined Benefit Pension Plans

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

The Airport's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2012, 2011 and 2010 were \$8,778, \$8,092 and \$5,518, respectively. 100 percent has been contributed for 2012, 2011 and 2010. There were no contributions made to the member directed plan for 2012.

G. Postemployment Benefits

Like the primary government, the Airport participates in the Ohio Public Employees Retirement System (OPERS); see Note 15.

The Airport's contribution allocated to fund post-employment health care benefits for the years ended December 31, 2012, 2011 and 2010 were \$2,508, \$2,312 and \$2,017 respectively. 100 percent has been contributed for 2012, 2011 and 2010.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2012

H. Capital Assets

A summary of the Airport's capital assets at December 31, 2012 follows:

	Restated Balance 12/31/2011	Additions	Deletions	Balance 12/31/2012
Capital Assets, not being depreciated:				
Land	\$108,569	\$0	\$0	\$108,569
Capital Assets, being depreciated:				
Buildings and Improvements	1,872,075	10,000	0	1,882,075
Improvements other than Buildings	2,220,260	0	0	2,220,260
Vehicles	421,724	0	0	421,724
Furniture and Equipment	111,705	0	0	111,705
Total Capital Assets, being depreciated:	4,625,764	10,000	0	4,635,764
Less Accumulated Depreciation:				
Buildings and Improvements	(377,784)	(50,247)	0	(428,031)
Improvements other than Buildings	(491,717)	(68,568)	0	(560,285)
Vehicles	(354,872)	(12,141)	0	(367,013)
Furniture and Equipment	(40,398)	(11,172)	0	(51,570)
Total Accumulated Depreciation	(1,264,771)	(142,128)	0	(1,406,899)
Total Capital Assets being depreciated, net	3,360,993	(132,128)	0	3,228,865
Total Capital Assets, Net	\$3,469,562	(\$132,128)	\$0	\$3,337,434

I. Risk Management

The Airport maintains commercial insurance for the following risks:

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

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

J. Contingent Liability

The Airport receives financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits may require refunding to grantor agencies. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements included herein or on the overall financial position of the Airport as of December 31, 2012.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2012

K. Change in Accounting Principle & Restatement of Prior Year Net Position

1. Change in Accounting Principles

For 2012, the Airport has implemented Governmental Accounting Standard Board (GASB) Statement No. 63, “Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position,” Statement No. 64, “Derivative Instruments: Application of Hedge Accounting Termination Provisions – and amendment of GASB Statement No. 53” Fund Balance Reporting and Governmental Fund Type Definitions” and Statement No. 65, “Items Previously Reported as Assets and Liabilities.”

GASB Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related note disclosures. These changes were incorporated in the Airport’s 2012 financial statements; however, there was no effect on beginning net position.

GASB Statement No. 64 clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This Statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. The implementation of this statement did not result in any change in the Airport’s financial statements.

GASB Statement No. 65 properly classifies certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues). These changes were incorporated in the Airport’s 2012 financial statements and resulted in a restatement of beginning net position.

2. Restatement of Prior Year Net Position

	Northeast Ohio Regional Airport
Net Position at 12/31/11, as previously reported	\$2,910,399
Restatement of Capital Assets	(307,169)
Restatement of Deferred Charges (GASB 65)	(7,416)
Adjusted Net Position at 12/31/11	\$2,595,814

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2012

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:

2012		2011		2010	
Centerline Miles	Average PCR	Centerline Miles	Average PCR	Centerline Miles	Average PCR
347	69.32	347	66.88	347	66.88

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2012	\$4,694,191	\$4,196,668	\$497,523
2011	4,871,000	4,448,094	422,906
2010	4,342,011	1,737,883	2,604,128
2009	4,883,955	4,048,186	835,769
2008	4,687,403	4,098,130	589,273
2007	4,089,185	4,021,138	68,047
2006	6,242,373	5,899,568	342,805

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2012

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.

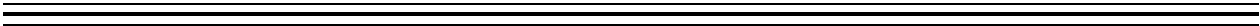
The following summarizes the results of the three most recent condition assessments of County bridges and bridge culverts:

2012		2011		2010	
Number of Bridges	Average Condition Ranking	Number of Bridges	Average Condition Ranking	Number of Bridges	Average Condition Ranking
907	7.07	907	7.01	908	7.12

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
2012	\$1,477,254	\$1,314,165	\$163,089
2011	1,355,850	1,004,786	351,064
2010	1,368,193	1,242,650	125,543
2009	1,521,730	1,219,212	302,518
2008	2,003,855	1,796,136	207,719
2007	1,090,659	1,221,094	(130,435)
2006	2,104,738	1,862,702	242,036

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**



Combining Statements -- Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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.

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.

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.

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

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

Emergency Management Agency Fund – To account for the funds 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.

Citizens Corp. Program Fund – To account for the State grant and related expenditures related to the citizens corp. program.

Nonmajor Special Revenue Funds (Continued)

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

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

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

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

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

Clerk of Courts - Certificate of Title 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.

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

Common Pleas Special Probation Fund – To account for revenues collected for probation services from various County Courts.

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

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

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

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

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

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

Indigent Drivers Alcohol Treatment 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.

Nonmajor Special Revenue Funds (Continued)

VAWA Pass Through Fund – To account for the pass-through Ohio Criminal Justice Services grant funds from to the local battered woman shelter.

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.

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

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.

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

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

COPS 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

Governor’s Public Safety HVEO Fund – To account for state grant expenditures by the Sheriff.

HUD Special Housing Voucher 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.

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.

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

Title IV-E Foster/Probation Juvenile Court Fund – To account for Title IV-E federal grant funds for the benefit of children in the foster care.

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.

Convention Facilities Authority Fund – To account for the 2 percent excise tax on lodging within the County and to assist the County in paying the cost of the Geneva Sate Park Lodge. The operations of this fund are not budgeted.

Nonmajor Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for and the payment of, principal and interest on general long-term debt and related costs. Following is a description of the County's Nonmajor debt service funds:

Bond Retirement Fund - To account for the accumulation of resources for and the payment of, principal and interest on the County's general long-term debt.

Defunct Sewer Assessments Fund - To account for delinquent and defunct sewer assessments.

Redevelopment Tax Equivalent Fund – To account for the various donations and TIF funds and the related principal and interest payments on the County's Cook Road Improvement TIF loan. The operations of this fund are not budgeted.

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 Nonmajor capital projects funds:

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

Construction Fund - To account for grants and other revenue received for construction projects of 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, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 8,652,581	\$ 1,034,903	\$ 1,406,100	\$ 11,093,584
Cash and Cash Equivalents:				
In Segregated Accounts	312,258	-	-	312,258
Receivables:				
Property Taxes	-	997,079	-	997,079
Other Local Taxes	29,517	-	-	29,517
Accounts	220,132	-	12,556	232,688
Special Assessments	200,524	-	-	200,524
Due from Other Governments	249,370	62,338	-	311,708
Materials and Supplies Inventory	751	-	-	751
Loans Receivable	2,051,733	-	-	2,051,733
<i>Total Assets</i>	<u>\$ 11,716,866</u>	<u>\$ 2,094,320</u>	<u>\$ 1,418,656</u>	<u>\$ 15,229,842</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$ 116,360	\$ -	\$ 4,676	\$ 121,036
Contracts Payable	60,510	-	71,086	131,596
Accrued Wages and Benefits	142,339	-	-	142,339
Interfund Payable	20,213	-	-	20,213
Intergovernmental Payable	88,773	-	802	89,575
Retainage Payable	-	-	57,506	57,506
<i>Total Liabilities</i>	<u>428,195</u>	<u>-</u>	<u>134,070</u>	<u>562,265</u>
Deferred Inflows of Resources				
Property Taxes	-	900,000	-	900,000
Unavailable Revenue	356,640	159,417	-	516,057
<i>Total Deferred Inflows of Resources</i>	<u>356,640</u>	<u>1,059,417</u>	<u>-</u>	<u>1,416,057</u>
Fund Balances				
Nonspendable:				
Inventory	751	-	-	751
Loans	2,051,733	-	-	2,051,733
Restricted for:				
Public Assistance/Human Services	913,428	-	-	913,428
Health Programs	280,995	-	-	280,995
Judicial/Public Safety Grants & Programs	3,894,424	-	-	3,894,424
Economic Development	1,225,491	-	-	1,225,491
Children's Services	216,666	-	-	216,666
General Government Operations	1,938,902	-	-	1,938,902
Lodge	88,686	-	-	88,686
Other Purposes	353,066	-	-	353,066
Debt Service	-	438,563	-	438,563
Capital Projects	-	-	1,284,586	1,284,586
Committed for:				
Debt Service	-	596,340	-	596,340
Unassigned (Deficit)	(32,111)	-	-	(32,111)
<i>Total Fund Balances</i>	<u>10,932,031</u>	<u>1,034,903</u>	<u>1,284,586</u>	<u>13,251,520</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 11,716,866</u>	<u>\$ 2,094,320</u>	<u>\$ 1,418,656</u>	<u>\$ 15,229,842</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property & Other Local Taxes	\$ 483,358	\$ 983,381	\$ -	\$ 1,466,739
Charges for Services	4,068,545	-	165,227	4,233,772
Fines and Forfeitures	310,631	-	-	310,631
Intergovernmental	4,717,722	159,411	4,653	4,881,786
Special Assessments	199,759	-	-	199,759
Interest	160,107	-	570	160,677
Contributions and Donations	322	-	-	322
Other	340,755	94,090	-	434,845
<i>Total Revenues</i>	<u>10,281,199</u>	<u>1,236,882</u>	<u>170,450</u>	<u>11,688,531</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,933,623	2,925	-	2,936,548
Judicial	995,846	-	129,518	1,125,364
Public Safety	2,015,262	-	-	2,015,262
Public Works	-	68,935	-	68,935
Health	748,783	-	-	748,783
Human Services	1,762,564	-	-	1,762,564
Conservation and Recreation	5,360	-	-	5,360
Capital Outlay	-	-	1,436,084	1,436,084
Debt Service:				
Principal Retirement	26,853	237,197	-	264,050
Interest and Fiscal Charges	-	230,244	-	230,244
<i>Total Expenditures</i>	<u>8,488,291</u>	<u>539,301</u>	<u>1,565,602</u>	<u>10,593,194</u>
<i>Excess of Revenues</i> <i>Over (Under) Expenditures</i>	<u>1,792,908</u>	<u>697,581</u>	<u>(1,395,152)</u>	<u>1,095,337</u>
Other Financing Sources (Uses)				
Contributions to Lodge	(300,000)	-	-	(300,000)
Transfers In	371,974	558,668	293,783	1,224,425
Transfers Out	(841,524)	(1,106,617)	-	(1,948,141)
<i>Total Financing Sources (Uses)</i>	<u>(769,550)</u>	<u>(547,949)</u>	<u>293,783</u>	<u>(1,023,716)</u>
<i>Net Change in Fund Balance</i>	1,023,358	149,632	(1,101,369)	71,621
<i>Fund Balance Beginning</i> <i>of Year - Restated (See Note 3)</i>	<u>9,908,673</u>	<u>885,271</u>	<u>2,385,955</u>	<u>13,179,899</u>
<i>Fund Balance End of Year</i>	<u>\$ 10,932,031</u>	<u>\$ 1,034,903</u>	<u>\$ 1,284,586</u>	<u>\$ 13,251,520</u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012

	Dog and Kennel	Real Estate Assessment	Solid Waste Planning	Ditch Maintenance	Viaduct Lighting	Delinquent Real Estate Tax Assessment Collection Prosecutor
Assets						
Equity in Pooled Cash and Cash Equivalents	\$ 198,753	\$ 1,658,522	\$ 269,333	\$ 18,354	\$ 4,935	\$ 174,454
Cash and Cash Equivalents:						
In Segregated Accounts	-	-	-	-	-	-
Receivables:						
Other Local Taxes	-	-	-	-	-	-
Accounts	3,575	20,865	26,771	-	-	-
Special Assessments	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-
Loans Receivable	-	-	-	-	-	-
Total Assets	\$ 202,328	\$ 1,679,387	\$ 296,104	\$ 18,354	\$ 4,935	\$ 174,454
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$ 98	\$ 76,001	\$ 13,309	\$ -	\$ -	\$ 95
Contracts Payable	-	-	-	-	-	-
Accrued Wages and Benefits	2,899	21,793	1,358	-	-	3,911
Interfund Payable	-	-	-	-	-	-
Intergovernmental Payable	2,669	7,001	442	-	-	1,142
Total Liabilities	5,666	104,795	15,109	-	-	5,148
Deferred Inflows of Resources						
Unavailable Revenue	-	18,473	-	-	-	-
Fund Balances						
Nonspendable:						
Inventory	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Restricted for:						
Public Assistance/Human Services	-	-	-	-	-	-
Health Programs	-	-	280,995	-	-	-
Judicial/Public Safety Grants & Programs	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Children's Services	-	-	-	-	-	-
General Government Operations	-	1,556,119	-	-	-	169,306
Lodge	-	-	-	-	-	-
Other Purposes	196,662	-	-	18,354	4,935	-
Unassigned (Deficit)	-	-	-	-	-	-
Total Fund Balances	196,662	1,556,119	280,995	18,354	4,935	169,306
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 202,328	\$ 1,679,387	\$ 296,104	\$ 18,354	\$ 4,935	\$ 174,454

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2012

	Treasurer Prepay Interest	Delinquent Real Estate Tax Assessment Collection Treasurer	Enforcement and Education	Sheriff's Policing Revolving Fund	Inmate Medical	Emergency Management Agency
Assets						
Equity in Pooled Cash and Cash Equivalents	\$ 31,936	\$ 194,678	\$ 55,853	\$ -	\$ 68,933	\$ 373,989
Cash and Cash Equivalents:						
In Segregated Accounts	-	-	-	-	-	-
Receivables:						
Other Local Taxes	-	-	-	-	-	-
Accounts	-	-	110	-	-	-
Special Assessments	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	528
Materials and Supplies Inventory	-	-	-	-	-	-
Loans Receivable	-	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 31,936</u>	<u>\$ 194,678</u>	<u>\$ 55,963</u>	<u>\$ -</u>	<u>\$ 68,933</u>	<u>\$ 374,517</u>
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$ -	\$ 8,801	\$ -	\$ -	\$ 4,491	\$ -
Contracts Payable	-	-	-	-	-	-
Accrued Wages and Benefits	-	3,197	-	8,856	-	6,268
Interfund Payable	-	-	-	20,213	-	-
Intergovernmental Payable	-	1,139	-	3,042	2,150	1,973
<i>Total Liabilities</i>	<u>-</u>	<u>13,137</u>	<u>-</u>	<u>32,111</u>	<u>6,641</u>	<u>8,241</u>
Deferred Inflows of Resources						
Unavailable Revenue	-	-	-	-	-	528
Fund Balances						
Nonspendable:						
Inventory	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Restricted for:						
Public Assistance/Human Services	-	-	-	-	-	-
Health Programs	-	-	-	-	-	-
Judicial/Public Safety Grants & Programs	-	-	-	-	62,292	365,748
Economic Development	-	-	-	-	-	-
Children's Services	-	-	-	-	-	-
General Government Operations	31,936	181,541	-	-	-	-
Lodge	-	-	-	-	-	-
Other Purposes	-	-	55,963	-	-	-
Unassigned (Deficit)	-	-	-	(32,111)	-	-
<i>Total Fund Balances</i>	<u>31,936</u>	<u>181,541</u>	<u>55,963</u>	<u>(32,111)</u>	<u>62,292</u>	<u>365,748</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 31,936</u>	<u>\$ 194,678</u>	<u>\$ 55,963</u>	<u>\$ -</u>	<u>\$ 68,933</u>	<u>\$ 374,517</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2012

	Emergency 911 Calling	County Law Library	Community Development Block Grant	County Courts Special Projects	Eastern County Court OVI/IDIAM	Western County Court OVI/IDIAM
Assets						
Equity in Pooled Cash and Cash Equivalents	\$ 1,271,042	\$ 128,473	\$ 440,259	\$ 407,698	\$ 28,795	\$ 22,890
Cash and Cash Equivalents:						
In Segregated Accounts	-	-	-	-	-	-
Receivables:						
Other Local Taxes	-	-	-	-	-	-
Accounts	22,718	25,335	9,187	27,199	1,120	1,024
Special Assessments	200,524	-	-	-	-	-
Due from Other Governments	-	-	188,500	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-
Loans Receivable	-	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 1,494,284</u>	<u>\$ 153,808</u>	<u>\$ 637,946</u>	<u>\$ 434,897</u>	<u>\$ 29,915</u>	<u>\$ 23,914</u>
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$ -	\$ -	\$ 6,638	\$ -	\$ -	\$ -
Contracts Payable	-	-	60,510	-	-	-
Accrued Wages and Benefits	1,018	1,382	3,063	3,573	-	-
Interfund Payable	-	-	-	-	-	-
Intergovernmental Payable	309	427	9,438	1,145	-	-
<i>Total Liabilities</i>	<u>1,327</u>	<u>1,809</u>	<u>79,649</u>	<u>4,718</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources						
Unavailable Revenue	200,524	-	109,300	-	500	-
Fund Balances						
Nonspendable:						
Inventory	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Restricted for:						
Public Assistance/Human Services	-	-	-	-	-	-
Health Programs	-	-	-	-	-	-
Judicial/Public Safety Grants & Programs	1,292,433	151,999	-	430,179	29,415	23,914
Economic Development	-	-	448,997	-	-	-
Children's Services	-	-	-	-	-	-
General Government Operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other Purposes	-	-	-	-	-	-
Unassigned (Deficit)	-	-	-	-	-	-
<i>Total Fund Balances</i>	<u>1,292,433</u>	<u>151,999</u>	<u>448,997</u>	<u>430,179</u>	<u>29,415</u>	<u>23,914</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,494,284</u>	<u>\$ 153,808</u>	<u>\$ 637,946</u>	<u>\$ 434,897</u>	<u>\$ 29,915</u>	<u>\$ 23,914</u>

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2012

	Common Pleas Special Projects	Juvenile Court Special Projects	Common Pleas Special Probation	Eastern Court Special Probation	Child Support	Probate Court Conduct of Business
Assets						
Equity in Pooled Cash and Cash Equivalents	\$ 884,252	\$ 38,536	\$ 9,446	\$ 147,785	\$ 713,058	\$ 886
Cash and Cash Equivalents:						
In Segregated Accounts	-	-	-	-	-	-
Receivables:						
Other Local Taxes	-	-	-	-	-	-
Accounts	2,173	-	-	17,910	56,798	29
Special Assessments	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-
Loans Receivable	-	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 886,425</u>	<u>\$ 38,536</u>	<u>\$ 9,446</u>	<u>\$ 165,695</u>	<u>\$ 769,856</u>	<u>\$ 915</u>
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$ 146	\$ -	\$ -	\$ 24	\$ 282	\$ -
Contracts Payable	-	-	-	-	-	-
Accrued Wages and Benefits	10,591	-	-	2,453	37,519	-
Interfund Payable	-	-	-	-	-	-
Intergovernmental Payable	4,314	-	-	756	43,447	-
<i>Total Liabilities</i>	<u>15,051</u>	<u>-</u>	<u>-</u>	<u>3,233</u>	<u>81,248</u>	<u>-</u>
Deferred Inflows of Resources						
Unavailable Revenue	-	-	-	-	23,731	-
Fund Balances						
Nonspendable:						
Inventory	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Restricted for:						
Public Assistance/Human Services	-	-	-	-	664,877	-
Health Programs	-	-	-	-	-	-
Judicial/Public Safety Grants & Programs	871,374	38,536	9,446	162,462	-	915
Economic Development	-	-	-	-	-	-
Children's Services	-	-	-	-	-	-
General Government Operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other Purposes	-	-	-	-	-	-
Unassigned (Deficit)	-	-	-	-	-	-
<i>Total Fund Balances</i>	<u>871,374</u>	<u>38,536</u>	<u>9,446</u>	<u>162,462</u>	<u>664,877</u>	<u>915</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 886,425</u>	<u>\$ 38,536</u>	<u>\$ 9,446</u>	<u>\$ 165,695</u>	<u>\$ 769,856</u>	<u>\$ 915</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2012

	Probate Dispute Resolution	VAWA Marriage License	Indigent Guardianship	Indigent Drivers Alcohol Treatment	VAWA Pass Through	Ohio Crime Victims
Assets						
Equity in Pooled Cash and Cash Equivalents	\$ 69,544	\$ 25,131	\$ 4,592	\$ 142,749	\$ 8,797	\$ 31,406
Cash and Cash Equivalents:						
In Segregated Accounts	-	-	-	-	-	-
Receivables:						
Other Local Taxes	-	-	-	-	-	-
Accounts	2,089	493	640	2,096	-	-
Special Assessments	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	6,378
Materials and Supplies Inventory	-	-	-	-	-	-
Loans Receivable	-	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 71,633</u>	<u>\$ 25,624</u>	<u>\$ 5,232</u>	<u>\$ 144,845</u>	<u>\$ 8,797</u>	<u>\$ 37,784</u>
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	-	-
Accrued Wages and Benefits	-	-	-	-	-	1,971
Interfund Payable	-	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-	611
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,582</u>
Deferred Inflows of Resources						
Unavailable Revenue	-	-	-	-	-	3,584
Fund Balances						
Nonspendable:						
Inventory	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Restricted for:						
Public Assistance/Human Services	-	-	-	-	-	-
Health Programs	-	-	-	-	-	-
Judicial/Public Safety Grants & Programs	71,633	-	-	144,845	-	31,618
Economic Development	-	-	-	-	-	-
Children's Services	-	-	-	-	-	-
General Government Operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other Purposes	-	25,624	5,232	-	8,797	-
Unassigned (Deficit)	-	-	-	-	-	-
<i>Total Fund Balances</i>	<u>71,633</u>	<u>25,624</u>	<u>5,232</u>	<u>144,845</u>	<u>8,797</u>	<u>31,618</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 71,633</u>	<u>\$ 25,624</u>	<u>\$ 5,232</u>	<u>\$ 144,845</u>	<u>\$ 8,797</u>	<u>\$ 37,784</u>

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2012

	Drug Task Force	Community Corrections	Youth Services	Northern Border Initiative	COPS Grant	OVI Task Force Grant	Governor's Public Safety HVEO
Assets							
Equity in Pooled Cash and Cash Equivalents	\$ 15,355	\$ 111,986	\$ 233,294	\$ 37,560	\$ 38,753	\$ 39,501	\$ 6,666
Cash and Cash Equivalents:							
In Segregated Accounts	-	-	-	-	-	-	-
Receivables:							
Other Local Taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	35,017	-	-
Materials and Supplies Inventory	-	-	-	-	-	-	-
Loans Receivable	-	-	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 15,355</u>	<u>\$ 111,986</u>	<u>\$ 233,294</u>	<u>\$ 37,560</u>	<u>\$ 73,770</u>	<u>\$ 39,501</u>	<u>\$ 6,666</u>
Liabilities and Fund Balances							
Liabilities							
Accounts Payable	\$ -	\$ -	\$ 235	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	-	-	-	-	-	-
Accrued Wages and Benefits	-	9,482	12,870	-	5,067	-	-
Interfund Payable	-	-	-	-	-	-	-
Intergovernmental Payable	179	2,820	3,523	61	1,710	-	113
<i>Total Liabilities</i>	<u>179</u>	<u>12,302</u>	<u>16,628</u>	<u>61</u>	<u>6,777</u>	<u>-</u>	<u>113</u>
Deferred Inflows of Resources							
Unavailable Revenue	-	-	-	-	-	-	-
Fund Balances							
Nonspendable:							
Inventory	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-
Restricted for:							
Public Assistance/Human Services	-	99,684	-	-	-	-	-
Health Programs	-	-	-	-	-	-	-
Judicial/Public Safety Grants & Programs	15,176	-	-	-	66,993	39,501	6,553
Economic Development	-	-	-	-	-	-	-
Children's Services	-	-	216,666	-	-	-	-
General Government Operations	-	-	-	-	-	-	-
Lodge	-	-	-	-	-	-	-
Other Purposes	-	-	-	37,499	-	-	-
Unassigned (Deficit)	-	-	-	-	-	-	-
<i>Total Fund Balances</i>	<u>15,176</u>	<u>99,684</u>	<u>216,666</u>	<u>37,499</u>	<u>66,993</u>	<u>39,501</u>	<u>6,553</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 15,355</u>	<u>\$ 111,986</u>	<u>\$ 233,294</u>	<u>\$ 37,560</u>	<u>\$ 73,770</u>	<u>\$ 39,501</u>	<u>\$ 6,666</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2012

	HUD Special Housing Voucher	Special Emergency Planning	Title IV-E Placement Juvenile Court	Title IV-E Foster/ Probation Juvenile Court	503 Corporation	Convention Facilities Authority	Total Nonmajor Special Revenue Funds
Assets							
Equity in Pooled Cash and Cash Equivalents	\$ 1,038	\$ 67,246	\$ 14,440	\$ 150,397	\$ 511,266	\$ -	\$ 8,652,581
Cash and Cash Equivalents:							
In Segregated Accounts	-	-	-	-	253,089	59,169	312,258
Receivables:							
Other Local Taxes	-	-	-	-	-	29,517	29,517
Accounts	-	-	-	-	-	-	220,132
Special Assessments	-	-	-	-	-	-	200,524
Due from Other Governments	18,947	-	-	-	-	-	249,370
Materials and Supplies Inventory	-	-	-	-	751	-	751
Loans Receivable	-	-	-	-	2,051,733	-	2,051,733
<i>Total Assets</i>	<u>\$ 19,985</u>	<u>\$ 67,246</u>	<u>\$ 14,440</u>	<u>\$ 150,397</u>	<u>\$ 2,816,839</u>	<u>\$ 88,686</u>	<u>\$ 11,716,866</u>
Liabilities and Fund Balances							
Liabilities							
Accounts Payable	\$ -	\$ -	\$ 2,294	\$ -	\$ 3,946	\$ -	\$ 116,360
Contracts Payable	-	-	-	-	-	-	60,510
Accrued Wages and Benefits	-	-	-	1,168	3,900	-	142,339
Interfund Payable	-	-	-	-	-	-	20,213
Intergovernmental Payable	-	-	-	362	-	-	88,773
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>2,294</u>	<u>1,530</u>	<u>7,846</u>	<u>-</u>	<u>428,195</u>
Deferred Inflows of Resources							
Unavailable Revenue	-	-	-	-	-	-	356,640
Fund Balances							
Nonspendable:							
Inventory	-	-	-	-	751	-	751
Loans	-	-	-	-	2,051,733	-	2,051,733
Restricted for:							
Public Assistance/Human Services	-	-	-	148,867	-	-	913,428
Health Programs	-	-	-	-	-	-	280,995
Judicial/Public Safety Grants & Programs	-	67,246	12,146	-	-	-	3,894,424
Economic Development	19,985	-	-	-	756,509	-	1,225,491
Children's Services	-	-	-	-	-	-	216,666
General Government Operations	-	-	-	-	-	-	1,938,902
Lodge	-	-	-	-	-	88,686	88,686
Other Purposes	-	-	-	-	-	-	353,066
Unassigned (Deficit)	-	-	-	-	-	-	(32,111)
<i>Total Fund Balances</i>	<u>19,985</u>	<u>67,246</u>	<u>12,146</u>	<u>148,867</u>	<u>2,808,993</u>	<u>88,686</u>	<u>10,932,031</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 19,985</u>	<u>\$ 67,246</u>	<u>\$ 14,440</u>	<u>\$ 150,397</u>	<u>\$ 2,816,839</u>	<u>\$ 88,686</u>	<u>\$ 11,716,866</u>

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012*

	Dog and Kennel	Real Estate Assessment	Solid Waste Planning	Ditch Maintenance	Viaduct Lighting	Delinquent Real Estate Tax Assessment Collection Prosecutor
Revenues						
Property & Other Local Taxes	\$ -	\$ 191,369	\$ -	\$ -	\$ -	\$ -
Charges for Services	108,643	1,137,406	388,207	2	-	149,936
Fines and Forfeitures	1,300	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	31	-	-
Contributions and Donations	322	-	-	-	-	-
Other	-	4,364	-	-	-	-
Total Revenues	110,265	1,333,139	388,207	33	-	149,936
Expenditures						
Current:						
General Government:						
Legislative and Executive	-	1,241,624	-	-	-	112,184
Judicial	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Health	149,838	-	365,610	-	-	-
Human Services	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Total Expenditures	149,838	1,241,624	365,610	-	-	112,184
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(39,573)</i>	<i>91,515</i>	<i>22,597</i>	<i>33</i>	<i>-</i>	<i>37,752</i>
Other Financing Sources (Uses)						
Contributions to Lodge	-	-	-	-	-	-
Transfers In	70,000	-	-	-	-	58,158
Transfers Out	-	-	-	-	-	-
Total Financing Sources (Uses)	70,000	-	-	-	-	58,158
Net Change in Fund Balance	30,427	91,515	22,597	33	-	95,910
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	<i>166,235</i>	<i>1,464,604</i>	<i>258,398</i>	<i>18,321</i>	<i>4,935</i>	<i>73,396</i>
Fund Balance End of Year	\$ 196,662	\$ 1,556,119	\$ 280,995	\$ 18,354	\$ 4,935	\$ 169,306

(continued)

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)*
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

	Treasurer Prepay Interest	Delinquent Real Estate Tax Assessment Collection Treasurer	Enforcement and Education	Sheriff's Policing Revolving Fund	Inmate Medical	Emergency Management Agency
Revenues						
Property & Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	173,741	-	166,898	47,423	137,225
Fines and Forfeitures	-	-	1,221	-	-	-
Intergovernmental	-	-	-	-	-	203,798
Special Assessments	-	-	-	-	-	-
Interest	955	-	-	-	-	-
Contributions and Donations	-	-	-	-	-	-
Other	4	-	-	-	13,338	76,691
<i>Total Revenues</i>	<u>959</u>	<u>173,741</u>	<u>1,221</u>	<u>166,898</u>	<u>60,761</u>	<u>417,714</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	3,338	177,551	-	-	-	-
Judicial	-	-	-	-	-	-
Public Safety	-	-	-	239,319	86,132	446,836
Health	-	-	-	-	-	-
Human Services	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>3,338</u>	<u>177,551</u>	<u>-</u>	<u>239,319</u>	<u>86,132</u>	<u>446,836</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,379)</u>	<u>(3,810)</u>	<u>1,221</u>	<u>(72,421)</u>	<u>(25,371)</u>	<u>(29,122)</u>
Other Financing Sources (Uses)						
Contributions to Lodge	-	-	-	-	-	-
Transfers In	-	58,158	-	-	-	-
Transfers Out	-	-	-	-	-	-
<i>Total Financing Sources (Uses)</i>	<u>-</u>	<u>58,158</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(2,379)</u>	<u>54,348</u>	<u>1,221</u>	<u>(72,421)</u>	<u>(25,371)</u>	<u>(29,122)</u>
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	<u>34,315</u>	<u>127,193</u>	<u>54,742</u>	<u>40,310</u>	<u>87,663</u>	<u>394,870</u>
<i>Fund Balance End of Year</i>	<u>\$ 31,936</u>	<u>\$ 181,541</u>	<u>\$ 55,963</u>	<u>\$ (32,111)</u>	<u>\$ 62,292</u>	<u>\$ 365,748</u>

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)*
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

	Citizens Corp. Program	Emergency 911 Calling	County Law Library	Community Development Block Grant	County Courts Special Projects	Eastern County Court OVI/IDIAM
Revenues						
Property & Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	234,873	-	-	172,984	-
Fines and Forfeitures	-	-	205,983	-	-	11,293
Intergovernmental	1,438	-	-	1,242,705	-	-
Special Assessments	-	199,759	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and Donations	-	-	-	-	-	-
Other	-	22,718	5,695	80,685	-	-
<i>Total Revenues</i>	<u>1,438</u>	<u>457,350</u>	<u>211,678</u>	<u>1,323,390</u>	<u>172,984</u>	<u>11,293</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	-	-	-	1,184,400	-	-
Judicial	-	-	150,560	-	212,935	650
Public Safety	1,438	160,210	-	-	-	-
Health	-	-	-	-	-	-
Human Services	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>1,438</u>	<u>160,210</u>	<u>150,560</u>	<u>1,184,400</u>	<u>212,935</u>	<u>650</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>-</u>	<u>297,140</u>	<u>61,118</u>	<u>138,990</u>	<u>(39,951)</u>	<u>10,643</u>
Other Financing Sources (Uses)						
Contributions to Lodge	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<i>Total Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>-</u>	<u>297,140</u>	<u>61,118</u>	<u>138,990</u>	<u>(39,951)</u>	<u>10,643</u>
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	<u>-</u>	<u>995,293</u>	<u>90,881</u>	<u>310,007</u>	<u>470,130</u>	<u>18,772</u>
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 1,292,433</u>	<u>\$ 151,999</u>	<u>\$ 448,997</u>	<u>\$ 430,179</u>	<u>\$ 29,415</u>

(continued)

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)*
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

	Western County Court OVI/IDIAM	Common Pleas Special Projects	Juvenile Court Special Projects	Common Pleas Special Probation	Eastern Court Special Probation	Child Support
Revenues						
Property & Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	643,414	52	2,707	96,794	518,203
Fines and Forfeitures	11,851	-	26,712	-	-	-
Intergovernmental	-	-	-	-	-	1,629,719
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and Donations	-	-	-	-	-	-
Other	-	-	-	-	-	61,589
Total Revenues	11,851	643,414	26,764	2,707	96,794	2,209,511
Expenditures						
Current:						
General Government:						
Legislative and Executive	-	-	-	-	-	-
Judicial	8,913	556,399	29,920	1,254	-	-
Public Safety	-	-	-	-	84,343	-
Health	-	-	-	-	-	-
Human Services	-	-	-	-	-	1,656,542
Conservation and Recreation	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Total Expenditures	8,913	556,399	29,920	1,254	84,343	1,656,542
<i>Excess of Revenues Over (Under) Expenditures</i>	2,938	87,015	(3,156)	1,453	12,451	552,969
Other Financing Sources (Uses)						
Contributions to Lodge	-	-	-	-	-	-
Transfers In	-	-	-	-	-	150,000
Transfers Out	-	-	-	-	-	(583,421)
Total Financing Sources (Uses)	-	-	-	-	-	(433,421)
Net Change in Fund Balance	2,938	87,015	(3,156)	1,453	12,451	119,548
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	20,976	784,359	41,692	7,993	150,011	545,329
Fund Balance End of Year	\$ 23,914	\$ 871,374	\$ 38,536	\$ 9,446	\$ 162,462	\$ 664,877

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)*
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

	Probate Court Conduct of Business	Probate Dispute Resolution	VAWA Marriage License	Indigent Guardianship	Indigent Drivers Alcohol Treatment	VAWA Pass Through
Revenues						
Property & Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	629	-	22,084	12,096	5,225	-
Fines and Forfeitures	-	29,606	-	-	22,665	-
Intergovernmental	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and Donations	-	-	-	-	-	-
Other	-	-	-	-	-	-
<i>Total Revenues</i>	<u>629</u>	<u>29,606</u>	<u>22,084</u>	<u>12,096</u>	<u>27,890</u>	<u>-</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	-	-	-	-	-	-
Judicial	1,027	21,746	-	12,442	-	-
Public Safety	-	-	-	-	8,288	-
Health	-	-	10,253	-	-	-
Human Services	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>1,027</u>	<u>21,746</u>	<u>10,253</u>	<u>12,442</u>	<u>8,288</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(398)</u>	<u>7,860</u>	<u>11,831</u>	<u>(346)</u>	<u>19,602</u>	<u>-</u>
Other Financing Sources (Uses)						
Contributions to Lodge	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<i>Total Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(398)</u>	<u>7,860</u>	<u>11,831</u>	<u>(346)</u>	<u>19,602</u>	<u>-</u>
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	<u>1,313</u>	<u>63,773</u>	<u>13,793</u>	<u>5,578</u>	<u>125,243</u>	<u>8,797</u>
<i>Fund Balance End of Year</i>	<u>\$ 915</u>	<u>\$ 71,633</u>	<u>\$ 25,624</u>	<u>\$ 5,232</u>	<u>\$ 144,845</u>	<u>\$ 8,797</u>

(continued)

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)*
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

	Ohio Crime Victims	Drug Task Force	Community Corrections	Youth Services	Workforce Development	Northern Border Initiative
Revenues						
Property & Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	288	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Intergovernmental	45,743	3,996	343,519	429,592	258,103	43,534
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and Donations	-	-	-	-	-	-
Other	-	21,336	-	-	-	-
<i>Total Revenues</i>	<u>46,031</u>	<u>25,332</u>	<u>343,519</u>	<u>429,592</u>	<u>258,103</u>	<u>43,534</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public Safety	71,486	30,033	346,069	316,806	-	38,191
Health	-	-	-	-	-	-
Human Services	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>71,486</u>	<u>30,033</u>	<u>346,069</u>	<u>316,806</u>	<u>-</u>	<u>38,191</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(25,455)</u>	<u>(4,701)</u>	<u>(2,550)</u>	<u>112,786</u>	<u>258,103</u>	<u>5,343</u>
Other Financing Sources (Uses)						
Contributions to Lodge	-	-	-	-	-	-
Transfers In	35,658	-	-	-	-	-
Transfers Out	-	-	-	-	(258,103)	-
<i>Total Financing Sources (Uses)</i>	<u>35,658</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(258,103)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	10,203	(4,701)	(2,550)	112,786	-	5,343
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	<u>21,415</u>	<u>19,877</u>	<u>102,234</u>	<u>103,880</u>	<u>-</u>	<u>32,156</u>
<i>Fund Balance End of Year</i>	<u>\$ 31,618</u>	<u>\$ 15,176</u>	<u>\$ 99,684</u>	<u>\$ 216,666</u>	<u>\$ -</u>	<u>\$ 37,499</u>

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)*
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

	COPS Grant	OVI Task Force Grant	Governor's Public Safety HVEO	HUD Special Housing Voucher	Special Emergency Planning	Title IV-E Placement Juvenile Court
Revenues						
Property & Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Intergovernmental	141,986	-	17,963	221,418	26,072	1,699
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	20,625	-	-
Contributions and Donations	-	-	-	-	-	-
Other	-	-	-	-	-	7,610
Total Revenues	141,986	-	17,963	242,043	26,072	9,309
Expenditures						
Current:						
General Government:						
Legislative and Executive	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public Safety	146,470	-	17,892	-	21,749	-
Health	-	-	-	223,082	-	-
Human Services	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Total Expenditures	146,470	-	17,892	223,082	21,749	-
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,484)	-	71	18,961	4,323	9,309
Other Financing Sources (Uses)						
Contributions to Lodge	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(4,484)	-	71	18,961	4,323	9,309
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	71,477	39,501	6,482	1,024	62,923	2,837
Fund Balance End of Year	\$ 66,993	\$ 39,501	\$ 6,553	\$ 19,985	\$ 67,246	\$ 12,146

(continued)

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)*
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

	Title IV-E Foster/ Probation Juvenile Court	503 Corporation	Convention Facilities Authority	Total Nonmajor Special Revenue Funds
Revenues				
Property & Other Local Taxes	\$ -	\$ -	\$ 291,989	\$ 483,358
Charges for Services	-	49,715	-	4,068,545
Fines and Forfeitures	-	-	-	310,631
Intergovernmental	106,437	-	-	4,717,722
Special Assessments	-	-	-	199,759
Interest	-	138,241	255	160,107
Contributions and Donations	-	-	-	322
Other	-	46,725	-	340,755
<i>Total Revenues</i>	<u>106,437</u>	<u>234,681</u>	<u>292,244</u>	<u>10,281,199</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	214,526	-	2,933,623
Judicial	-	-	-	995,846
Public Safety	-	-	-	2,015,262
Health	-	-	-	748,783
Human Services	106,022	-	-	1,762,564
Conservation and Recreation	-	-	5,360	5,360
Debt Service:				
Principal Retirement	-	26,853	-	26,853
<i>Total Expenditures</i>	<u>106,022</u>	<u>241,379</u>	<u>5,360</u>	<u>8,488,291</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>415</u>	<u>(6,698)</u>	<u>286,884</u>	<u>1,792,908</u>
Other Financing Sources (Uses)				
Contributions to Lodge	-	-	(300,000)	(300,000)
Transfers In	-	-	-	371,974
Transfers Out	-	-	-	(841,524)
<i>Total Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>(300,000)</u>	<u>(769,550)</u>
<i>Net Change in Fund Balance</i>	415	(6,698)	(13,116)	1,023,358
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	<u>148,452</u>	<u>2,815,691</u>	<u>101,802</u>	<u>9,908,673</u>
<i>Fund Balance End of Year</i>	<u>\$ 148,867</u>	<u>\$ 2,808,993</u>	<u>\$ 88,686</u>	<u>\$ 10,932,031</u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2012

	Bond Retirement	Redevelopment Tax Equivalent	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$ 438,563	\$ 596,340	\$ 1,034,903
Receivables:			
Property Taxes	997,079	-	997,079
Due from Other Governments	62,338	-	62,338
<i>Total Assets</i>	<u>\$ 1,497,980</u>	<u>\$ 596,340</u>	<u>\$ 2,094,320</u>
Deferred Inflows of Resources			
Property Taxes	900,000	-	900,000
Unavailable Revenue	159,417	-	159,417
<i>Total Deferred Inflows of Resources</i>	<u>1,059,417</u>	<u>-</u>	<u>1,059,417</u>
Fund Balances			
Restricted for:			
Debt Service	438,563	-	438,563
Committed for:			
Debt Service	-	596,340	596,340
<i>Total Fund Balances</i>	<u>438,563</u>	<u>596,340</u>	<u>1,034,903</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,497,980</u>	<u>\$ 596,340</u>	<u>\$ 2,094,320</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2012

	Bond Retirement	Redevelopment Tax Equivalent	Total Nonmajor Debt Service Funds
Revenues			
Property & Other Local Taxes	\$ 915,021	\$ 68,360	\$ 983,381
Intergovernmental	159,411	-	159,411
Other	62,506	31,584	94,090
<i>Total Revenues</i>	<u>1,136,938</u>	<u>99,944</u>	<u>1,236,882</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	2,925	-	2,925
Public Works	-	68,935	68,935
Debt Service:			
Principal Retirement	234,320	2,877	237,197
Interest and Fiscal Charges	225,258	4,986	230,244
<i>Total Expenditures</i>	<u>462,503</u>	<u>76,798</u>	<u>539,301</u>
<i>Excess of Revenues</i> <i>Over (Under) Expenditures</i>	<u>674,435</u>	<u>23,146</u>	<u>697,581</u>
Other Financing Sources (Uses)			
Transfers In	558,668	-	558,668
Transfers Out	(1,106,617)	-	(1,106,617)
<i>Total Financing Sources (Uses)</i>	<u>(547,949)</u>	<u>-</u>	<u>(547,949)</u>
<i>Net Change in Fund Balance</i>	126,486	23,146	149,632
<i>Fund Balance Beginning</i> <i>of Year - Restated (See Note 3)</i>	<u>312,077</u>	<u>573,194</u>	<u>885,271</u>
<i>Fund Balance End of Year</i>	<u>\$ 438,563</u>	<u>\$ 596,340</u>	<u>\$ 1,034,903</u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2012

	Permanent Improvement	Construction Fund	County Court Computer	Total Nonmajor Capital Projects Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 847,795	\$ 337,037	\$ 221,268	\$ 1,406,100
Receivables:				
Accounts	-	-	12,556	12,556
<i>Total Assets</i>	<u>\$ 847,795</u>	<u>\$ 337,037</u>	<u>\$ 233,824</u>	<u>\$ 1,418,656</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$ 2,708	\$ -	\$ 1,968	\$ 4,676
Contracts Payable	68,274	-	2,812	71,086
Intergovernmental Payable	-	-	802	802
Retainage Payable	57,506	-	-	57,506
<i>Total Liabilities</i>	<u>128,488</u>	<u>-</u>	<u>5,582</u>	<u>134,070</u>
Fund Balances				
Restricted for:				
Capital Projects	719,307	337,037	228,242	1,284,586
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 847,795</u>	<u>\$ 337,037</u>	<u>\$ 233,824</u>	<u>\$ 1,418,656</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012

	Permanent Improvement	Construction Fund	County Court Computer	Total Nonmajor Capital Projects Funds
Revenues				
Charges for Services	\$ -	\$ -	\$ 165,227	\$ 165,227
Intergovernmental	4,653	-	-	4,653
Interest	-	570	-	570
<i>Total Revenues</i>	<u>4,653</u>	<u>570</u>	<u>165,227</u>	<u>170,450</u>
Expenditures				
Current:				
General Government:				
Judicial	-	-	129,518	129,518
Capital Outlay	1,436,084	-	-	1,436,084
<i>Total Expenditures</i>	<u>1,436,084</u>	<u>-</u>	<u>129,518</u>	<u>1,565,602</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,431,431)	570	35,709	(1,395,152)
Other Financing Sources (Uses)				
Transfers In	293,783	-	-	293,783
<i>Net Change in Fund Balance</i>	(1,137,648)	570	35,709	(1,101,369)
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	<u>1,856,955</u>	<u>336,467</u>	<u>192,533</u>	<u>2,385,955</u>
<i>Fund Balance End of Year</i>	<u>\$ 719,307</u>	<u>\$ 337,037</u>	<u>\$ 228,242</u>	<u>\$ 1,284,586</u>

Combining Statements – Fiduciary Funds

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

Private Purpose Trust Funds

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

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

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

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

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

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

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

Agency Funds

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

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

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

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

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

(Continued)

Agency Funds (Continued)

Escheated
Wildlife Conservation-Schools
Metropolitan Housing Authority
Ashtabula City Permit Fees
Inmate Agency

Undivided General Tax – 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
Homestead and Rollback

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

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

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

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

Law Library
Significant Areas
Insurances

Ashtabula County, Ohio
Combining Statement of Net Position
Private Purpose Trust Funds
December 31, 2012

	Board of Developmental Disabilities	Children's Trust	County Trust
Assets			
Equity in Pooled Cash and Cash Equivalents	\$ 288,036	\$ 36,739	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	157,721	43,950
Accrued Interest Receivable	-	-	-
<i>Total Assets</i>	<u>288,036</u>	<u>194,460</u>	<u>43,950</u>
Liabilities			
	-	-	-
Net Position			
Held in Trust for Nursing Home	-	-	-
Held in Trust for Children's Services	-	194,460	-
Held in Trust for Developmental Disabilities	288,036	-	-
Held in Trust for Law Enforcement	-	-	-
Held in Trust for Scholarship	-	-	43,950
<i>Total Net Position</i>	<u>\$ 288,036</u>	<u>\$ 194,460</u>	<u>\$ 43,950</u>

Ashtabula County, Ohio
Combining Statement of Net Position
Private Purpose Trust Funds
December 31, 2012

	County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 3,999	\$ 46,373	\$ 375,147
Cash and Cash Equivalents in Segregated Accounts	39,236	153,128	-	394,035
Accrued Interest Receivable	-	128	-	128
<i>Total Assets</i>	<u>39,236</u>	<u>157,255</u>	<u>46,373</u>	<u>769,310</u>
Liabilities				
	-	-	-	-
Net Position				
Held in Trust for Nursing Home	-	-	46,373	46,373
Held in Trust for Children's Services	-	-	-	194,460
Held in Trust for Developmental Disabilities	-	-	-	288,036
Held in Trust for Law Enforcement	-	157,255	-	157,255
Held in Trust for Scholarship	39,236	-	-	83,186
<i>Total Net Position</i>	<u>\$ 39,236</u>	<u>\$ 157,255</u>	<u>\$ 46,373</u>	<u>\$ 769,310</u>

Ashtabula County, Ohio
Combining Statement of Changes in Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2012

	Board of Developmental Disabilities	Children's Trust	County Trust
Additions			
Contributions	\$ 4,500	\$ 9,578	\$ -
Interest	508	3,010	405
<i>Total Additions</i>	5,008	12,588	405
Deductions			
Other Operating Expenses	11,774	16,866	2,638
<i>Change in Net Position</i>	(6,766)	(4,278)	(2,233)
<i>Net Position Beginning of Year</i>	294,802	198,738	46,183
<i>Net Position End of Year</i>	<u>\$ 288,036</u>	<u>\$ 194,460</u>	<u>\$ 43,950</u>

Ashtabula County, Ohio
Combining Statement of Changes in Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2012

	County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
Additions				
Contributions	\$ 174,636	\$ 72,805	\$ -	\$ 261,519
Interest	74	13	120	4,130
<i>Total Additions</i>	174,710	72,818	120	265,649
Deductions				
Other Operating Expenses	191,969	106,249	38,072	367,568
<i>Change in Net Position</i>	(17,259)	(33,431)	(37,952)	(101,919)
<i>Net Position Beginning of Year</i>	56,495	190,686	84,325	871,229
<i>Net Position End of Year</i>	\$ 39,236	\$ 157,255	\$ 46,373	\$ 769,310

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2012

	Balance 12/31/2011	Additions	Reductions	Balance 12/31/2012
District Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 1,552,793	\$ 1,814,955	\$ 1,791,253	\$ 1,576,495
Liabilities				
Accounts Payable	\$ 14,599	\$ -	\$ 14,599	\$ -
Intergovernmental Payable	85,026	11,263	85,026	11,263
Undistributed Monies	1,453,168	1,766,697	1,691,628	1,528,237
Accrued Wages	-	36,995	-	36,995
<i>Total Liabilities</i>	<u>\$ 1,552,793</u>	<u>\$ 1,814,955</u>	<u>\$ 1,791,253</u>	<u>\$ 1,576,495</u>
Ashtabula County Metroparks				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 42,876	\$ 35,521	\$ 22,862	\$ 55,535
Liabilities				
Accounts Payable	\$ -	\$ 187	\$ -	\$ 187
Intergovernmental Payable	5	43	5	43
Undistributed Monies	42,871	35,291	22,857	55,305
<i>Total Liabilities</i>	<u>\$ 42,876</u>	<u>\$ 35,521</u>	<u>\$ 22,862</u>	<u>\$ 55,535</u>
Soil and Water				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 42,794	\$ 152,286	\$ 123,057	\$ 72,023
Liabilities				
Intergovernmental Payable	\$ 938	\$ 1,063	\$ 938	\$ 1,063
Undistributed Monies	41,856	147,836	122,119	67,573
Accrued Wages	-	3,387	-	3,387
<i>Total Liabilities</i>	<u>\$ 42,794</u>	<u>\$ 152,286</u>	<u>\$ 123,057</u>	<u>\$ 72,023</u>
Family and Children First				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 94,672	\$ 103,502	\$ 109,585	\$ 88,589
Liabilities				
Intergovernmental Payable	\$ 237	\$ 546	\$ 237	\$ 546
Undistributed Monies	94,435	101,264	109,348	86,351
Accrued Wages	-	1,692	-	1,692
<i>Total Liabilities</i>	<u>\$ 94,672</u>	<u>\$ 103,502</u>	<u>\$ 109,585</u>	<u>\$ 88,589</u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2012

	Balance 12/31/2011	Additions	Reductions	Balance 12/31/2012
Escheated				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 5,599	\$ -	\$ -	\$ 5,599
Liabilities				
Undistributed Monies	\$ 5,599	\$ -	\$ -	\$ 5,599
Wildlife Conservation-Schools				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 4,003	\$ 4,003	\$ -
Liabilities				
Undistributed Monies	\$ -	\$ 4,003	\$ 4,003	\$ -
Metropolitan Housing Authority				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 33,183	\$ 33,183	\$ -
Liabilities				
Undistributed Monies	\$ -	\$ 33,183	\$ 33,183	\$ -
Ashtabula City Permit Fees				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 7,000	\$ 3,600	\$ 3,400
Liabilities				
Intergovernmental Payable	\$ -	\$ 7,000	\$ 3,600	\$ 3,400
Inmate Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 17,031	\$ 195,491	\$ 202,569	\$ 9,953
Liabilities				
Undistributed Monies	\$ 17,031	\$ 195,491	\$ 202,569	\$ 9,953

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2012

	Balance 12/31/2011	Additions	Reductions	Balance 12/31/2012
Undivided General Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 4,859,804	\$ 85,535,969	\$ 85,931,715	\$ 4,464,058
Receivables:				
Taxes	93,383,663	85,089,874	93,383,663	85,089,874
Special Assessments	6,353,160	5,827,365	6,353,160	5,827,365
<i>Total Assets</i>	<u>\$ 104,596,627</u>	<u>\$ 176,453,208</u>	<u>\$ 185,668,538</u>	<u>\$ 95,381,297</u>
Liabilities				
Accounts Payable	\$ 1,935	\$ -	\$ 1,935	\$ -
Intergovernmental Payable	104,594,692	176,453,208	185,666,603	95,381,297
<i>Total Liabilities</i>	<u>\$ 104,596,627</u>	<u>\$ 176,453,208</u>	<u>\$ 185,668,538</u>	<u>\$ 95,381,297</u>
Undivided Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 2,869,753	\$ 2,869,753	\$ -
Intergovernmental Receivable	1,298,585	713,081	1,298,585	713,081
<i>Total Assets</i>	<u>\$ 1,298,585</u>	<u>\$ 3,582,834</u>	<u>\$ 4,168,338</u>	<u>\$ 713,081</u>
Liabilities				
Intergovernmental Payable	\$ 1,298,585	\$ 3,582,834	\$ 4,168,338	\$ 713,081
Undivided Personal Property Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 3,819	\$ 2,919,357	\$ 2,919,034	\$ 4,142
Liabilities				
Intergovernmental Payable	\$ 3,819	\$ 2,919,357	\$ 2,919,034	\$ 4,142
Library and Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 2,847,124	\$ 2,847,124	\$ -
Intergovernmental Receivable	1,528,182	1,520,045	1,528,182	1,520,045
<i>Total Assets</i>	<u>\$ 1,528,182</u>	<u>\$ 4,367,169</u>	<u>\$ 4,375,306</u>	<u>\$ 1,520,045</u>
Liabilities				
Intergovernmental Payable	\$ 1,528,182	\$ 4,367,169	\$ 4,375,306	\$ 1,520,045
Economic Development				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 36,041	\$ 721,556	\$ 725,434	\$ 32,163
Liabilities				
Intergovernmental Payable	\$ 36,041	\$ 721,556	\$ 725,434	\$ 32,163

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2012

	Balance 12/31/2011	Additions	Reductions	Balance 12/31/2012
Ohio Elections Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 740	\$ 190	\$ 850	\$ 80
Liabilities				
Undistributed Monies	\$ 740	\$ 190	\$ 850	\$ 80
Auto License				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 1,000,818	\$ 1,000,818	\$ -
Accounts Receivable	10,163	-	10,163	-
Intergovernmental Receivable	514,118	480,159	514,118	480,159
<i>Total Assets</i>	<u>\$ 524,281</u>	<u>\$ 1,480,977</u>	<u>\$ 1,525,099</u>	<u>\$ 480,159</u>
Liabilities				
Intergovernmental Payable	\$ 524,281	\$ 1,480,977	\$ 1,525,099	\$ 480,159
Cigarette Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 416	\$ 15,949	\$ 16,091	\$ 274
Liabilities				
Intergovernmental Payable	\$ 416	\$ 15,949	\$ 16,091	\$ 274
Township Gas Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 2,305,871	\$ 2,305,871	\$ -
Intergovernmental Receivable	1,142,163	1,117,434	1,142,163	1,117,434
<i>Total Assets</i>	<u>\$ 1,142,163</u>	<u>\$ 3,423,305</u>	<u>\$ 3,448,034</u>	<u>\$ 1,117,434</u>
Liabilities				
Intergovernmental Payable	\$ 1,142,163	\$ 3,423,305	\$ 3,448,034	\$ 1,117,434
Trailer Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 58,042	\$ 487,060	\$ 466,263	\$ 78,839
Liabilities				
Intergovernmental Payable	\$ 58,042	\$ 487,060	\$ 466,263	\$ 78,839

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2012

	Balance 12/31/2011	Additions	Reductions	Balance 12/31/2012
Unclaimed Forfeited Land				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 35,432	\$ -	\$ -	\$ 35,432
Liabilities				
Undistributed Monies	\$ 35,432	\$ -	\$ -	\$ 35,432
Homestead and Rollback				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 2,136,362	\$ 2,136,362	\$ -
Liabilities				
Intergovernmental Payable	\$ -	\$ 2,136,362	\$ 2,136,362	\$ -
Inheritance Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 584,595	\$ 1,668,877	\$ 1,771,146	\$ 482,326
Liabilities				
Intergovernmental Payable	\$ 584,595	\$ 1,668,877	\$ 1,771,146	\$ 482,326
Prepayments				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 817,667	\$ 1,545,322	\$ 1,509,546	\$ 853,443
Liabilities				
Intergovernmental Payable	\$ 817,667	\$ 1,545,322	\$ 1,509,546	\$ 853,443
Public Utility Property Tax Rollback				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 84,720	\$ 84,720	\$ -
Liabilities				
Intergovernmental Payable	\$ -	\$ 84,720	\$ 84,720	\$ -

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2012

	Balance 12/31/2011	Additions	Reductions	Balance 12/31/2012
Recorders Housing Trust				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 104,204	\$ 407,634	\$ 404,780	\$ 107,058
Accounts Receivable	4,460	4,149	4,460	4,149
<i>Total Assets</i>	<u>\$ 108,664</u>	<u>\$ 411,783</u>	<u>\$ 409,240</u>	<u>\$ 111,207</u>
Liabilities				
Accounts Payable	\$ 1,042	\$ -	\$ 1,042	\$ -
Intergovernmental Payable	103,191	411,783	403,767	111,207
Undistributed Monies	4,431	-	4,431	-
<i>Total Liabilities</i>	<u>\$ 108,664</u>	<u>\$ 411,783</u>	<u>\$ 409,240</u>	<u>\$ 111,207</u>
Public Defenders Indigent				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 19,925	\$ 32,702	\$ 51,762	\$ 865
Accounts Receivable	1,995	2,788	1,995	2,788
<i>Total Assets</i>	<u>\$ 21,920</u>	<u>\$ 35,490</u>	<u>\$ 53,757</u>	<u>\$ 3,653</u>
Liabilities				
Accounts Payable	\$ 2,366	\$ -	\$ 2,366	\$ -
Undistributed Monies	19,554	35,490	51,391	3,653
<i>Total Liabilities</i>	<u>\$ 21,920</u>	<u>\$ 35,490</u>	<u>\$ 53,757</u>	<u>\$ 3,653</u>
Payroll Clearing				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 49,203	\$ 48,417,014	\$ 48,213,686	\$ 252,531
Liabilities				
Undistributed Monies	\$ 49,203	\$ 48,216,705	\$ 48,213,686	\$ 52,222
Deposits Held and Due to County Funds	-	200,309	-	200,309
<i>Total Liabilities</i>	<u>\$ 49,203</u>	<u>\$ 48,417,014</u>	<u>\$ 48,213,686</u>	<u>\$ 252,531</u>
Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 753,321	\$ 12,719,281	\$ 12,752,767	\$ 719,835
Liabilities				
Undistributed Monies	\$ 753,321	\$ 12,719,281	\$ 12,752,767	\$ 719,835
County Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 38,522	\$ 2,801,357	\$ 2,688,318	\$ 151,561
Liabilities				
Undistributed Monies	\$ 38,522	\$ 2,801,357	\$ 2,688,318	\$ 151,561

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2012

	Balance 12/31/2011	Additions	Reductions	Balance 12/31/2012
Law Library				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 1,526	\$ -	\$ -	\$ 1,526
Liabilities				
Intergovernmental Payable	\$ 1,526	\$ -	\$ -	\$ 1,526
Significant Areas				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 26,970	\$ -	\$ 800	\$ 26,170
Liabilities				
Undistributed Monies	\$ 26,970	\$ -	\$ 800	\$ 26,170
Insurances				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 10,305	\$ -	\$ -	\$ 10,305
Liabilities				
Undistributed Monies	\$ 10,305	\$ -	\$ -	\$ 10,305
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 8,347,423	\$ 155,146,728	\$ 155,343,298	\$ 8,150,853
Cash and Cash Equivalents in Segregated Accounts	808,874	15,716,129	15,643,654	881,349
Receivables:				
Taxes	93,383,663	85,089,874	93,383,663	85,089,874
Accounts	16,618	6,937	16,618	6,937
Special Assessments	6,353,160	5,827,365	6,353,160	5,827,365
Intergovernmental Receivable	4,483,048	3,830,719	4,483,048	3,830,719
<i>Total Assets</i>	<u>\$ 113,392,786</u>	<u>\$ 265,617,752</u>	<u>\$ 275,223,441</u>	<u>\$ 103,787,097</u>
Liabilities				
Accounts Payable	\$ 19,942	\$ 187	\$ 19,942	\$ 187
Accrued Wages	-	42,074	-	42,074
Intergovernmental Payable	110,779,406	199,318,394	209,305,549	100,792,251
Undistributed Monies	2,593,438	66,056,788	65,897,950	2,752,276
Deposits Held and Due to County Funds	-	200,309	-	200,309
<i>Total Liabilities</i>	<u>\$ 113,392,786</u>	<u>\$ 265,617,752</u>	<u>\$ 275,223,441</u>	<u>\$ 103,787,097</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 3,365,112	\$ 3,477,233	\$ 3,338,589	\$ (138,644)
Permissive Sales Taxes	8,752,316	9,256,665	9,256,667	2
Charges for Services	2,989,725	3,089,649	3,389,574	299,925
Licenses and Permits	115,000	115,775	130,443	14,668
Fines and Forfeitures	446,800	446,800	460,347	13,547
Intergovernmental	1,778,666	2,103,880	2,143,485	39,605
Interest	352,277	362,277	366,820	4,543
Other	286,600	286,625	242,419	(44,206)
Total Revenues	<u>18,086,496</u>	<u>19,138,904</u>	<u>19,328,344</u>	<u>189,440</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive Commissioners Office				
Personal Services	422,861	422,861	421,578	1,283
Fringe Benefits	122,600	120,827	118,340	2,487
Materials and Supplies	4,900	18,092	17,175	917
Contractual Services	26,450	32,839	32,133	706
Other	13,450	13,947	15,163	(1,216)
Total Commissioners Office	<u>590,261</u>	<u>608,566</u>	<u>604,389</u>	<u>4,177</u>
Data Board				
Personal Services	61,000	61,000	60,979	21
Fringe Benefits	16,951	17,221	16,855	366
Materials and Supplies	3,000	3,000	1,791	1,209
Contractual Services	126,350	126,080	112,322	13,758
Capital Outlay	-	200,000	199,991	9
Total Data Board	<u>207,301</u>	<u>407,301</u>	<u>391,938</u>	<u>15,363</u>
Auditor's Office				
Personal Services	233,289	233,289	231,813	1,476
Fringe Benefits	79,693	79,693	67,932	11,761
Materials and Supplies	5,500	5,869	4,968	901
Contractual Services	1,100	1,100	916	184
Total Auditor's Office	<u>319,582</u>	<u>319,951</u>	<u>305,629</u>	<u>14,322</u>

(Continued)

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
County Treasurer's Office				
Personal Services	98,156	98,156	98,155	1
Fringe Benefits	29,376	29,776	29,205	571
Materials and Supplies	6,700	9,716	8,749	967
Contractual Services	114,850	121,628	117,322	4,306
Total County Treasurer's Office	249,082	259,276	253,431	5,845
Prosecuting Attorney				
Personal Services	872,422	890,734	890,733	1
Fringe Benefits	250,570	240,676	240,664	12
Materials and Supplies	4,000	81	81	-
Contractual Services	1,750	1,500	1,500	-
Other	57,852	57,852	57,852	-
Total Prosecuting Attorney	1,186,594	1,190,843	1,190,830	13
County Planning Commission				
Personal Services	62,000	63,920	63,877	43
Fringe Benefits	15,083	18,688	18,585	103
Materials and Supplies	1,775	1,094	1,082	12
Contractual Services	30,000	28,685	28,543	142
Total County Planning Commission	108,858	112,387	112,087	300
County Purchasing Department				
Materials and Supplies	580,600	622,236	579,224	43,012
Total County Purchasing Department	580,600	622,236	579,224	43,012
Board of Elections				
Personal Services	337,532	361,295	356,875	4,420
Fringe Benefits	147,331	164,562	153,354	11,208
Materials and Supplies	63,000	152,847	129,279	23,568
Contractual Services	193,650	288,028	268,189	19,839
Total Board of Elections	741,513	966,732	907,697	59,035
Maintenance and Operations				
Personal Services	136,000	136,000	112,923	23,077
Fringe Benefits	41,910	41,910	34,829	7,081
Materials and Supplies	42,000	43,458	34,225	9,233
Contractual Services	645,000	681,463	646,543	34,920
Total Maintenance and Operations	864,910	902,831	828,520	74,311

(Continued)

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
County Recorder				
Personal Services	166,494	166,494	162,192	4,302
Fringe Benefits	84,055	83,530	79,482	4,048
Materials and Supplies	2,000	17,225	9,051	8,174
Contractual Services	2,290	2,290	2,289	1
Other	3,600	4,200	4,048	152
Total County Recorder	<u>258,439</u>	<u>273,739</u>	<u>257,062</u>	<u>16,677</u>
Other Expenses				
Contractual Services	385,676	477,821	395,736	82,085
Other	40,050	87,837	85,828	2,009
Total Other Expenses	<u>425,726</u>	<u>565,658</u>	<u>481,564</u>	<u>84,094</u>
Recorder's Micrographic				
Materials and Supplies	3,000	3,000	2,912	88
Contractual Services	52,000	52,087	50,337	1,750
Total Recorder's Micrographic	<u>55,000</u>	<u>55,087</u>	<u>53,249</u>	<u>1,838</u>
County Wide Audit				
Contractual Services	166,000	166,000	158,015	7,985
Total County Wide Audit	<u>166,000</u>	<u>166,000</u>	<u>158,015</u>	<u>7,985</u>
Group and Liability Insurance				
Contractual Services	487,000	469,000	456,467	12,533
Total Group and Liability Insurance	<u>487,000</u>	<u>469,000</u>	<u>456,467</u>	<u>12,533</u>
Total General Government- Legislative and Executive	<u>6,240,866</u>	<u>6,919,607</u>	<u>6,580,102</u>	<u>339,505</u>
General Government:				
Judicial				
Court of Appeals				
Contractual Services	70,000	70,000	69,947	53
Total Court of Appeals	<u>70,000</u>	<u>70,000</u>	<u>69,947</u>	<u>53</u>
Common Pleas Court				
Personal Services	579,558	579,558	578,820	738
Fringe Benefits	272,490	274,288	237,955	36,333
Materials and Supplies	25,000	29,125	28,493	632
Contractual Services	95,398	98,239	92,569	5,670
Total Common Pleas Court	<u>972,446</u>	<u>981,210</u>	<u>937,837</u>	<u>43,373</u>

(Continued)

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Common Pleas Jury Commission				
Personal Services	24,540	24,540	21,675	2,865
Fringe Benefits	4,002	4,002	3,382	620
Materials and Supplies	500	500	467	33
Contractual Services	35,300	34,684	34,680	4
Total Common Pleas Jury Commission	<u>64,342</u>	<u>63,726</u>	<u>60,204</u>	<u>3,522</u>
Juvenile Court				
Personal Services	243,256	243,256	229,994	13,262
Fringe Benefits	100,743	99,830	90,401	9,429
Materials and Supplies	5,000	7,196	6,836	360
Contractual Services	68,000	69,070	62,080	6,990
Total Juvenile Court	<u>416,999</u>	<u>419,352</u>	<u>389,311</u>	<u>30,041</u>
Probate Court				
Personal Services	228,211	228,211	214,433	13,778
Fringe Benefits	84,554	84,554	82,640	1,914
Materials and Supplies	3,500	3,708	2,339	1,369
Contractual Services	47,000	47,000	15,837	31,163
Total Probate Court	<u>363,265</u>	<u>363,473</u>	<u>315,249</u>	<u>48,224</u>
Clerk of Courts				
Personal Services	350,717	362,817	362,783	34
Fringe Benefits	139,943	136,343	135,318	1,025
Materials and Supplies	26,700	33,200	32,639	561
Contractual Services	13,250	5,450	5,393	57
Total Clerk of Courts	<u>530,610</u>	<u>537,810</u>	<u>536,133</u>	<u>1,677</u>
Eastern County Court				
Personal Services	157,881	157,881	150,100	7,781
Fringe Benefits	71,267	71,267	67,036	4,231
Materials and Supplies	4,500	4,994	4,357	637
Contractual Services	2,900	2,900	2,162	738
Total Eastern County Court	<u>236,548</u>	<u>237,042</u>	<u>223,655</u>	<u>13,387</u>
Western County Court				
Personal Services	175,948	183,358	183,357	1
Fringe Benefits	71,732	70,258	70,256	2
Materials and Supplies	6,000	5,368	3,966	1,402
Contractual Services	9,140	5,386	3,973	1,413
Total Western County Court	<u>262,820</u>	<u>264,370</u>	<u>261,552</u>	<u>2,818</u>

(Continued)

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Ashtabula Municipal Court				
Personal Services	132,464	132,464	105,901	26,563
Fringe Benefits	56,363	57,574	39,745	17,829
Contractual Services	3,000	3,000	1,011	1,989
Total Ashtabula Municipal Court	191,827	193,038	146,657	46,381
Conneaut Municipal Court				
Personal Services	69,699	69,699	68,546	1,153
Fringe Benefits	31,202	32,009	29,259	2,750
Contractual Services	300	300	-	300
Total Conneaut Municipal Court	101,201	102,008	97,805	4,203
Attorney Fees Public Defender				
Contractual Services	903,080	978,080	978,031	49
Total Attorney Fees Public Defender	903,080	978,080	978,031	49
Total General Government - Judicial	4,113,138	4,210,109	4,016,381	193,728
Public Safety:				
Adult Probation				
Personal Services	22,672	22,672	22,520	152
Fringe Benefits	13,623	13,623	7,676	5,947
Materials and Supplies	1,900	499	447	52
Contractual Services	600	59	-	59
Total Adult Probation	38,795	36,853	30,643	6,210
Juvenile Probation				
Personal Services	272,006	272,006	260,751	11,255
Fringe Benefits	93,103	93,103	64,221	28,882
Materials and Supplies	6,000	6,000	3,930	2,070
Total Juvenile Probation	371,109	371,109	328,902	42,207
Coroner				
Personal Services	165,967	168,964	168,964	-
Fringe Benefits	36,656	35,601	35,410	191
Materials and Supplies	9,000	12,604	12,070	534
Contractual Services	85,600	87,527	87,020	507
Total Coroner	297,223	304,696	303,464	1,232

(Continued)

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Sheriff Department				
Personal Services	3,324,522	3,332,210	3,229,482	102,728
Fringe Benefits	1,152,466	1,140,377	1,053,593	86,784
Materials and Supplies	425,746	616,881	598,936	17,945
Contractual Services	157,700	171,675	165,668	6,007
Other	39,566	39,566	39,524	42
Total Sheriff Department	<u>5,100,000</u>	<u>5,300,709</u>	<u>5,087,203</u>	<u>213,506</u>
Building Regulations Department				
Personal Services	220,000	220,000	217,054	2,946
Fringe Benefits	80,235	80,235	77,703	2,532
Materials and Supplies	6,500	9,071	8,300	771
Contractual Services	32,500	32,678	27,099	5,579
Other	70,000	77,744	58,679	19,065
Total Building Regulations Department	<u>409,235</u>	<u>419,728</u>	<u>388,835</u>	<u>30,893</u>
Detention Center				
Personal Services	457,416	457,416	436,115	21,301
Fringe Benefits	174,065	163,064	137,294	25,770
Materials and Supplies	56,500	66,408	64,742	1,666
Contractual Services	134,400	157,997	151,978	6,019
Total Detention Center	<u>822,381</u>	<u>844,885</u>	<u>790,129</u>	<u>54,756</u>
Total Public Safety	<u>7,038,743</u>	<u>7,277,980</u>	<u>6,929,176</u>	<u>348,804</u>
Public Works:				
Commissioners Risk Management				
Personal Services	40,435	40,435	39,354	1,081
Fringe Benefits	15,611	15,761	14,808	953
Materials and Supplies	2,300	3,544	2,114	1,430
Contractual Services	42,128	42,608	28,261	14,347
Total Public Works	<u>100,474</u>	<u>102,348</u>	<u>84,537</u>	<u>17,811</u>
Health:				
Tuberculosis Clinic and Care				
Contractual Services	14,500	29,043	29,042	1
Total Tuberculosis Clinic and Care	<u>14,500</u>	<u>29,043</u>	<u>29,042</u>	<u>1</u>
Registration Vital Statistics				
Other	2,200	2,200	1,378	822
Total Registration Vital Statistics	<u>2,200</u>	<u>2,200</u>	<u>1,378</u>	<u>822</u>
Other Health Department				
Personal Services	188,729	188,729	188,729	-
Total Other Health Department	<u>188,729</u>	<u>188,729</u>	<u>188,729</u>	<u>-</u>
Total Health	<u>205,429</u>	<u>219,972</u>	<u>219,149</u>	<u>823</u>

(Continued)

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Human Services:				
Veterans Service Commission				
Materials and Supplies	6,000	6,000	4,000	2,000
Contractual Services	9,000	9,000	6,000	3,000
Other	9,000	9,000	8,533	467
Total Veterans Service Commission	<u>24,000</u>	<u>24,000</u>	<u>18,533</u>	<u>5,467</u>
Veterans Service				
Personal Services	269,700	269,700	253,191	16,509
Materials and Supplies	50,000	52,977	18,056	34,921
Contractual Services	183,108	190,533	139,299	51,234
Fringe Benefits and Insurance	123,500	123,544	73,374	50,170
Other	251,000	257,946	143,401	114,545
Total Veterans Service	<u>877,308</u>	<u>894,700</u>	<u>627,321</u>	<u>267,379</u>
County Humane Society				
Contractual Services	3,000	3,000	3,000	-
Total County Humane Society	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
County Allocation				
Contractual Services	482,735	482,735	449,906	32,829
Total County Allocation	<u>482,735</u>	<u>482,735</u>	<u>449,906</u>	<u>32,829</u>
Total Human Services	<u>1,387,043</u>	<u>1,404,435</u>	<u>1,098,760</u>	<u>305,675</u>
Conservation and Recreation				
Agriculture Department				
Contractual Services	241,000	253,832	247,788	6,044
Total Conservation and Recreation	<u>241,000</u>	<u>253,832</u>	<u>247,788</u>	<u>6,044</u>
<i>Total Expenditures</i>	<u>19,326,693</u>	<u>20,388,283</u>	<u>19,175,893</u>	<u>1,212,390</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,240,197)</u>	<u>(1,249,379)</u>	<u>152,451</u>	<u>1,401,830</u>

(Continued)

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Other Financing Sources (Uses)				
Advances In	-	-	32,118	32,118
Advances Out	-	(32,118)	(32,118)	-
Transfer In	118,000	118,000	14,900	(103,100)
Transfer Out	(250,900)	(1,050,352)	(1,046,200)	4,152
<i>Total Other Financing Sources (Uses)</i>	<u>(132,900)</u>	<u>(964,470)</u>	<u>(1,031,300)</u>	<u>(66,830)</u>
<i>Net Change in Fund Balance</i>	(1,373,097)	(2,213,849)	(878,849)	1,335,000
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	4,046,169	4,046,169	4,046,169	-
Prior Year Encumbrances Appropriated	373,920	373,920	373,920	-
<i>Fund Balance End of Year</i>	<u>\$ 3,046,992</u>	<u>\$ 2,206,240</u>	<u>\$ 3,541,240</u>	<u>\$ 1,335,000</u>

(Continued)

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 355,000	\$ 355,000	\$ 356,377	\$ 1,377
Fines and Forfeitures	65,000	65,000	63,750	(1,250)
Intergovernmental	5,925,000	5,925,000	5,806,560	(118,440)
Interest	7,500	7,500	6,017	(1,483)
Other	30,000	30,000	21,783	(8,217)
<i>Total Revenues</i>	<u>6,382,500</u>	<u>6,382,500</u>	<u>6,254,487</u>	<u>(128,013)</u>
Expenditures				
Current:				
Public Works:				
Roads				
Personal Services	1,186,000	1,186,000	1,113,122	72,878
Fringe Benefits	736,100	478,900	408,335	70,565
Materials and Supplies	2,038,190	2,111,948	1,884,666	227,282
Contractual Services	981,500	986,033	845,669	140,364
<i>Total Roads</i>	<u>4,941,790</u>	<u>4,762,881</u>	<u>4,251,792</u>	<u>511,089</u>
Bridges and Culverts				
Personal Services	438,600	448,600	428,495	20,105
Fringe Benefits	184,404	194,704	182,419	12,285
Materials and Supplies	360,000	341,095	216,198	124,897
Contractual Services	401,200	492,855	487,053	5,802
<i>Total Bridges and Culverts</i>	<u>1,384,204</u>	<u>1,477,254</u>	<u>1,314,165</u>	<u>163,089</u>
Engineer				
Personal Services	710,193	720,193	709,641	10,552
Materials and Supplies	-	12,713	12,711	2
Fringe Benefits	238,200	228,900	213,655	15,245
<i>Total Engineer</i>	<u>948,393</u>	<u>961,806</u>	<u>936,007</u>	<u>25,799</u>
<i>Total Public Works</i>	<u>7,274,387</u>	<u>7,201,941</u>	<u>6,501,964</u>	<u>699,977</u>
Debt Service				
Principal Retirement	74,523	74,523	74,523	-
Interest and Fiscal Charges	2,287	2,287	2,287	-
<i>Total Debt Service</i>	<u>76,810</u>	<u>76,810</u>	<u>76,810</u>	<u>-</u>
<i>Total Expenditures</i>	<u>7,351,197</u>	<u>7,278,751</u>	<u>6,578,774</u>	<u>699,977</u>
<i>Net Change in Fund Balance</i>	(968,697)	(896,251)	(324,287)	571,964
<i>Fund Balance Beginning of Year</i>	3,285,038	3,285,038	3,285,038	-
Prior Year Encumbrances Appropriated	258,044	258,044	258,044	-
<i>Fund Balance End of Year</i>	<u>\$ 2,574,385</u>	<u>\$ 2,646,831</u>	<u>\$ 3,218,795</u>	<u>\$ 571,964</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$ 1,162,000	\$ 1,364,000	\$ 1,348,753	\$ (15,247)
Charges for Services	311,500	311,500	22,424	(289,076)
Intergovernmental	9,768,000	10,140,000	7,770,821	(2,369,179)
Contributions & Donations	10,000	10,000	2,447	(7,553)
Other	875,000	301,000	205,062	(95,938)
<i>Total Revenues</i>	<u>12,126,500</u>	<u>12,126,500</u>	<u>9,349,507</u>	<u>(2,776,993)</u>
Expenditures				
Current:				
Human Services:				
Personal Services	4,302,858	4,299,438	3,729,551	569,887
Fringe Benefits	1,737,900	1,737,900	1,339,818	398,082
Materials and Supplies	324,600	330,953	162,100	168,853
Contractual Services	6,226,866	6,855,551	5,783,135	1,072,416
Other	260,000	260,000	78,196	181,804
<i>Total Expenditures</i>	<u>12,852,224</u>	<u>13,483,842</u>	<u>11,092,800</u>	<u>2,391,042</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(725,724)	(1,357,342)	(1,743,293)	(385,951)
Other Financing Sources (Uses)				
Transfers In	800,000	800,000	841,524	41,524
<i>Net Change in Fund Balance</i>	74,276	(557,342)	(901,769)	(344,427)
<i>Fund Balance Beginning of Year</i>	404,518	404,518	404,518	-
Prior Year Encumbrances Appropriated	868,750	868,750	868,750	-
<i>Fund Balance End of Year</i>	<u>\$ 1,347,544</u>	<u>\$ 715,926</u>	<u>\$ 371,499</u>	<u>\$ (344,427)</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$ 2,614,000	\$ 2,614,000	\$ 2,855,056	\$ 241,056
Charges for Services	15,000	3,500	1,960	(1,540)
Intergovernmental	4,135,067	4,019,265	3,184,107	(835,158)
Contributions and Donations	-	46,000	51,236	5,236
Other	15,000	46,000	92,663	46,663
<i>Total Revenues</i>	<u>6,779,067</u>	<u>6,728,765</u>	<u>6,185,022</u>	<u>(543,743)</u>
Expenditures				
Current:				
Human Services:				
Personal Services	2,601,000	2,565,234	2,525,011	40,223
Materials and Supplies	276,130	183,100	171,959	11,141
Contractual Services	2,884,100	3,152,850	3,115,362	37,488
Fringe Benefits and Insurance	1,149,310	1,076,756	1,030,793	45,963
Capital Outlay	-	792,100	792,100	-
Other	1,400	1,400	735	665
Total Human Services	<u>6,911,940</u>	<u>7,771,440</u>	<u>7,635,960</u>	<u>135,480</u>
Debt Service				
Principal Retirement	-	44,008	43,810	198
Interest and Fiscal Charges	-	7,551	7,551	-
Total Debt Service	<u>-</u>	<u>51,559</u>	<u>51,361</u>	<u>198</u>
<i>Total Expenditures</i>	<u>6,911,940</u>	<u>7,822,999</u>	<u>7,687,321</u>	<u>135,678</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(132,873)	(1,094,234)	(1,502,299)	(408,065)
Other Financing Sources (Uses)				
Proceeds of Notes	-	800,000	800,000	-
<i>Net Change in Fund Balance</i>	(132,873)	(294,234)	(702,299)	(408,065)
<i>Fund Balance Beginning of Year</i>	2,459,823	2,459,823	2,459,823	-
Prior Year Encumbrances Appropriated	2,668	2,668	2,668	-
<i>Fund Balance End of Year</i>	<u>\$ 2,329,618</u>	<u>\$ 2,168,257</u>	<u>\$ 1,760,192</u>	<u>\$ (408,065)</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Board of Developmental Disabilities Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Local Taxes	\$ 5,830,000	\$ 6,527,000	\$ 6,627,613	\$ 100,613
Charges for Services	10,000	10,000	7,059	(2,941)
Intergovernmental	3,681,000	2,984,000	3,550,710	566,710
Other	660,000	660,000	607,591	(52,409)
<i>Total Revenues</i>	<u>10,181,000</u>	<u>10,181,000</u>	<u>10,792,973</u>	<u>611,973</u>
Expenditures				
Current:				
Health:				
Personal Services	5,912,000	5,912,000	5,521,983	390,017
Fringe Benefits	3,455,000	3,461,864	3,006,318	455,546
Materials and Supplies	605,000	629,105	547,189	81,916
Contractual Services	1,288,000	1,372,525	1,063,176	309,349
Other	756,000	1,060,000	1,059,997	3
<i>Total Expenditures</i>	<u>12,016,000</u>	<u>12,435,494</u>	<u>11,198,663</u>	<u>1,236,831</u>
<i>Net Change in Fund Balance</i>	(1,835,000)	(2,254,494)	(405,690)	1,848,804
<i>Fund Balance Beginning of Year</i>	9,145,522	9,145,522	9,145,522	-
Prior Year Encumbrances Appropriated	<u>195,064</u>	<u>195,064</u>	<u>195,064</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 7,505,586</u></u>	<u><u>\$ 7,086,092</u></u>	<u><u>\$ 8,934,896</u></u>	<u><u>\$ 1,848,804</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Nursing Home Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 1,658,448	\$ 1,658,448	\$ 2,877,422	\$ 1,218,974
Intergovernmental	6,838,762	6,838,762	6,147,522	(691,240)
Other	<u>1,564,259</u>	<u>1,564,259</u>	<u>647,944</u>	<u>(916,315)</u>
<i>Total Revenues</i>	<u>10,061,469</u>	<u>10,061,469</u>	<u>9,672,888</u>	<u>(388,581)</u>
Human Services:				
Personal Services	4,453,318	4,403,318	4,192,775	210,543
Fringe Benefits	1,834,538	1,834,538	1,651,082	183,456
Materials and Supplies	1,145,000	1,144,776	1,056,129	88,647
Contractual Services	2,489,918	2,607,627	2,522,789	84,838
Other	<u>7,000</u>	<u>7,000</u>	<u>3,101</u>	<u>3,899</u>
Total Human Services	<u>9,929,774</u>	<u>9,997,259</u>	<u>9,425,876</u>	<u>571,383</u>
Debt Service				
Principal Retirement	21,436	21,436	21,436	-
Interest and Fiscal Charges	<u>2,765</u>	<u>2,765</u>	<u>2,765</u>	<u>-</u>
Total Debt Service	<u>24,201</u>	<u>24,201</u>	<u>24,201</u>	<u>-</u>
<i>Total Expenditures</i>	<u>9,953,975</u>	<u>10,021,460</u>	<u>9,450,077</u>	<u>571,383</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	107,494	40,009	222,811	182,802
Other Financing Sources (Uses)				
Transfers Out	<u>(222,393)</u>	<u>(222,395)</u>	<u>(222,395)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(114,899)	(182,386)	416	182,802
<i>Fund Balance Beginning of Year</i>	396,981	396,981	396,981	-
Prior Year Encumbrances Appropriated	<u>77,581</u>	<u>77,581</u>	<u>77,581</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 359,663</u>	<u>\$ 292,176</u>	<u>\$ 474,978</u>	<u>\$ 182,802</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Mental Health Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 525,400	\$ 520,435	\$ 567,486	\$ 47,051
Intergovernmental	6,648,121	10,369,086	7,997,034	(2,372,052)
Other	16,000	16,000	77,228	61,228
<i>Total Revenues</i>	<u>7,189,521</u>	<u>10,905,521</u>	<u>8,641,748</u>	<u>(2,263,773)</u>
Expenditures				
Current:				
Health				
Personal Services	380,000	380,000	341,636	38,364
Fringe Benefits	114,500	114,500	73,451	41,049
Materials and Supplies	6,000	6,000	3,355	2,645
Contractual Services	7,239,021	10,404,547	8,305,910	2,098,637
<i>Total Expenditures</i>	<u>7,739,521</u>	<u>10,905,047</u>	<u>8,724,352</u>	<u>2,180,695</u>
<i>Net Change in Fund Balance</i>	(550,000)	474	(82,604)	(83,078)
<i>Fund Balance Beginning of Year</i>	2,844,721	2,844,721	2,844,721	-
Prior Year Encumbrances Appropriated	841	841	841	-
<i>Fund Balance End of Year</i>	<u>\$ 2,295,562</u>	<u>\$ 2,846,036</u>	<u>\$ 2,762,958</u>	<u>\$ (83,078)</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 100,000	\$ 100,000	\$ 105,068	\$ 5,068
Fines and Forfeitures	2,300	2,300	1,300	(1,000)
Contributions and Donations	-	-	322	322
<i>Total Revenues</i>	<u>102,300</u>	<u>102,300</u>	<u>106,690</u>	<u>4,390</u>
Expenditures				
Current:				
Health				
Commissioner's Office				
Personal Services	31,443	31,443	29,733	1,710
Fringe Benefits	13,800	13,800	12,852	948
Materials and Supplies	2,600	1,834	348	1,486
Contractual Services	72,750	74,350	72,494	1,856
Other	6,850	9,866	9,759	107
Total Commissioner's Office	<u>127,443</u>	<u>131,293</u>	<u>125,186</u>	<u>6,107</u>
Auditor's Office				
Personal Services	13,086	13,086	13,082	4
Fringe Benefits	6,200	6,200	3,679	2,521
Materials and Supplies	11,500	15,395	12,298	3,097
Contractual Services	1,350	1,350	176	1,174
Other	100	100	-	100
Total Auditor's Office	<u>32,236</u>	<u>36,131</u>	<u>29,235</u>	<u>6,896</u>
<i>Total Expenditures</i>	<u>159,679</u>	<u>167,424</u>	<u>154,421</u>	<u>13,003</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(57,379)	(65,124)	(47,731)	17,393
Other Financing Sources (Uses)				
Transfer In	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	12,621	4,876	22,269	17,393
<i>Fund Balance Beginning of Year</i>	170,410	170,410	170,410	-
Prior Year Encumbrances Appropriated	<u>3,895</u>	<u>3,895</u>	<u>3,895</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 186,926</u>	<u>\$ 179,181</u>	<u>\$ 196,574</u>	<u>\$ 17,393</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 1,038,000	\$ 86,000	\$ 188,977	\$ 102,977
Charges for Services	2,330	984,330	1,140,024	155,694
Intergovernmental	30,000	-	-	-
Other	3,900	3,900	4,364	464
<i>Total Revenues</i>	<u>1,074,230</u>	<u>1,074,230</u>	<u>1,333,365</u>	<u>259,135</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	575,000	575,000	511,005	63,995
Fringe Benefits	248,500	248,500	205,233	43,267
Materials and Supplies	46,000	48,304	37,290	11,014
Contractual Services	619,740	755,747	537,794	217,953
<i>Total Expenditures</i>	<u>1,489,240</u>	<u>1,627,551</u>	<u>1,291,322</u>	<u>336,229</u>
<i>Net Change in Fund Balance</i>	(415,010)	(553,321)	42,043	595,364
<i>Fund Balance Beginning of Year</i>	1,302,618	1,302,618	1,302,618	-
Prior Year Encumbrances Appropriated	<u>194,727</u>	<u>194,727</u>	<u>194,727</u>	-
<i>Fund Balance End of Year</i>	<u><u>\$ 1,082,335</u></u>	<u><u>\$ 944,024</u></u>	<u><u>\$ 1,539,388</u></u>	<u><u>\$ 595,364</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Solid Waste Planning Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 360,000	\$ 360,000	\$ 395,617	\$ 35,617
Other	5,000	5,000	-	(5,000)
<i>Total Revenues</i>	<u>365,000</u>	<u>365,000</u>	<u>395,617</u>	<u>30,617</u>
Expenditures				
Current:				
Health				
Personal Services	47,000	47,000	32,862	14,138
Fringe Benefits	22,550	22,675	14,730	7,945
Materials and Supplies	8,000	8,000	3,150	4,850
Contractual Services	316,300	360,508	356,017	4,491
Other	500	500	288	212
<i>Total Expenditures</i>	<u>394,350</u>	<u>438,683</u>	<u>407,047</u>	<u>31,636</u>
<i>Net Change in Fund Balance</i>	(29,350)	(73,683)	(11,430)	62,253
<i>Fund Balance Beginning of Year</i>	223,566	223,566	223,566	-
Prior Year Encumbrances Appropriated	42,660	42,660	42,660	-
<i>Fund Balance End of Year</i>	<u>\$ 236,876</u>	<u>\$ 192,543</u>	<u>\$ 254,796</u>	<u>\$ 62,253</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ -	\$ -	\$ 2	\$ 2
Interest	-	-	28	28
Total Revenues	-	-	30	30
Expenditures	-	-	-	-
<i>Net Change in Fund Balance</i>	-	-	30	30
<i>Fund Balance Beginning of Year</i>	<u>18,320</u>	<u>18,320</u>	<u>18,320</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 18,320</u></u>	<u><u>\$ 18,320</u></u>	<u><u>\$ 18,350</u></u>	<u><u>\$ 30</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Viaduct Lighting Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 2,100	\$ 2,100	\$ -	\$ (2,100)
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	2,100	2,100	-	(2,100)
<i>Fund Balance Beginning of Year</i>	<u>4,935</u>	<u>4,935</u>	<u>4,935</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 7,035</u>	<u>\$ 7,035</u>	<u>\$ 4,935</u>	<u>\$ (2,100)</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collection-Prosecutor Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 140,000	\$ 140,000	\$ 149,936	\$ 9,936
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	83,681	85,681	84,194	1,487
Fringe Benefits	30,633	30,633	23,700	6,933
Materials and Supplies	4,000	4,000	3,186	814
Contractual Services	10,750	8,750	462	8,288
<i>Total Expenditures</i>	<u>129,064</u>	<u>129,064</u>	<u>111,542</u>	<u>17,522</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	10,936	10,936	38,394	27,458
Other Financing Sources (Uses)				
Transfers In	-	58,158	58,158	-
<i>Net Change in Fund Balance</i>	10,936	69,094	96,552	27,458
<i>Fund Balance Beginning of Year</i>	<u>77,807</u>	<u>77,807</u>	<u>77,807</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 88,743</u>	<u>\$ 146,901</u>	<u>\$ 174,359</u>	<u>\$ 27,458</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Treasurer Prepay Interest Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ 800	\$ 800	\$ 877	\$ 77
Other	-	-	4	4
<i>Total Revenues</i>	<u>800</u>	<u>800</u>	<u>881</u>	<u>81</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Materials and Supplies	-	2,005	2,000	5
Fringe Benefits	-	39	39	-
Other	3,700	1,903	1,541	362
<i>Total Expenditures</i>	<u>3,700</u>	<u>3,947</u>	<u>3,580</u>	<u>367</u>
<i>Net Change in Fund Balance</i>	(2,900)	(3,147)	(2,699)	448
<i>Fund Balance Beginning of Year</i>	34,222	34,222	34,222	-
Prior Year Encumbrances Appropriated	<u>242</u>	<u>242</u>	<u>242</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 31,564</u>	<u>\$ 31,317</u>	<u>\$ 31,765</u>	<u>\$ 448</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collection-Treasurer Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 166,250	\$ 166,250	\$ 173,742	\$ 7,492
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	118,754	118,754	110,003	8,751
Fringe Benefits	48,257	47,057	43,728	3,329
Materials and Supplies	6,432	19,782	17,353	2,429
Contractual Services	9,698	9,798	7,748	2,050
Other	-	500	100	400
<i>Total Expenditures</i>	<u>183,141</u>	<u>195,891</u>	<u>178,932</u>	<u>16,959</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(16,891)	(29,641)	(5,190)	24,451
Other Financing Sources (Uses)				
Transfers In	-	58,158	58,158	-
<i>Net Change in Fund Balance</i>	(16,891)	28,517	52,968	24,451
<i>Fund Balance Beginning of Year</i>	132,580	132,580	132,580	-
Prior Year Encumbrances Appropriated	<u>250</u>	<u>250</u>	<u>250</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 115,939</u>	<u>\$ 161,347</u>	<u>\$ 185,798</u>	<u>\$ 24,451</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 250	\$ 250	\$ 1,171	\$ 921
Expenditures	-	-	-	-
<i>Net Change in Fund Balance</i>	250	250	1,171	921
<i>Fund Balance Beginning of Year</i>	<u>54,682</u>	<u>54,682</u>	<u>54,682</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 54,932</u></u>	<u><u>\$ 54,932</u></u>	<u><u>\$ 55,853</u></u>	<u><u>\$ 921</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Policing Revolving Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	<u>\$ 173,000</u>	<u>\$ 173,000</u>	<u>\$ 166,898</u>	<u>\$ (6,102)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	224,425	224,425	190,928	33,497
Fringe Benefits	<u>48,362</u>	<u>48,362</u>	<u>37,277</u>	<u>11,085</u>
<i>Total Expenditures</i>	<u>272,787</u>	<u>272,787</u>	<u>228,205</u>	<u>44,582</u>
<i>Net Change in Fund Balance</i>	(99,787)	(99,787)	(61,307)	38,480
<i>Fund Balance Beginning of Year</i>	<u>41,094</u>	<u>41,094</u>	<u>41,094</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ (58,693)</u></u>	<u><u>\$ (58,693)</u></u>	<u><u>\$ (20,213)</u></u>	<u><u>\$ 38,480</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Inmate Medical Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 60,000	\$ 60,000	\$ 47,423	\$ (12,577)
Other	32,000	32,000	13,338	(18,662)
Total Revenues	<u>92,000</u>	<u>92,000</u>	<u>60,761</u>	<u>(31,239)</u>
Expenditures				
Current:				
Public Safety:				
Materials and Supplies	35,000	35,139	35,051	88
Contractual Services	56,000	58,468	56,855	1,613
<i>Total Expenditures</i>	<u>91,000</u>	<u>93,607</u>	<u>91,906</u>	<u>1,701</u>
<i>Net Change in Fund Balance</i>	1,000	(1,607)	(31,145)	(29,538)
<i>Fund Balance Beginning of Year</i>	84,861	84,861	84,861	-
Prior Year Encumbrances Appropriated	<u>5,411</u>	<u>5,411</u>	<u>5,411</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 91,272</u>	<u>\$ 88,665</u>	<u>\$ 59,127</u>	<u>\$ (29,538)</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 181,855	\$ 181,855	\$ 181,855	\$ -
Intergovernmental	166,000	249,119	203,798	(45,321)
Other	33,876	33,876	76,691	42,815
<i>Total Revenues</i>	<u>381,731</u>	<u>464,850</u>	<u>462,344</u>	<u>(2,506)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	145,850	160,850	146,762	14,088
Fringe Benefits	61,091	56,091	49,226	6,865
Materials and Supplies	155,750	212,274	180,466	31,808
Contractual Services	88,905	98,905	70,417	28,488
<i>Total Expenditures</i>	<u>451,596</u>	<u>528,120</u>	<u>446,871</u>	<u>81,249</u>
<i>Net Change in Fund Balance</i>	(69,865)	(63,270)	15,473	78,743
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	356,656	356,656	356,656	-
Prior Year Encumbrances Appropriated	<u>1,860</u>	<u>1,860</u>	<u>1,860</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 288,651</u></u>	<u><u>\$ 295,246</u></u>	<u><u>\$ 373,989</u></u>	<u><u>\$ 78,743</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Citizens Corp. Program Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 3,000	\$ 3,000	\$ 1,438	\$ (1,562)
Expenditures				
Current:				
Public Safety:				
Materials and Supplies	3,200	4,638	1,438	3,200
Contractual Services	2,243	2,243	-	2,243
<i>Total Expenditures</i>	<u>5,443</u>	<u>6,881</u>	<u>1,438</u>	<u>5,443</u>
<i>Net Change in Fund Balance</i>	(2,443)	(3,881)	-	3,881
<i>Fund Balance Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (2,443)</u>	<u>\$ (3,881)</u>	<u>\$ -</u>	<u>\$ 3,881</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency 911 Calling Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 287,400	\$ 287,440	\$ 267,582	\$ (19,858)
Special Assessments	196,000	196,000	199,759	3,759
<i>Total Revenues</i>	<u>483,400</u>	<u>483,440</u>	<u>467,341</u>	<u>(16,099)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	25,000	25,000	22,487	2,513
Fringe Benefits	28,050	26,050	12,008	14,042
Materials and Supplies	35,000	88,114	66,474	21,640
Contractual Services	64,500	67,679	59,426	8,253
<i>Total Expenditures</i>	<u>152,550</u>	<u>206,843</u>	<u>160,395</u>	<u>46,448</u>
<i>Net Change in Fund Balance</i>	330,850	276,597	306,946	30,349
<i>Fund Balance Beginning of Year</i>	958,664	958,664	958,664	-
Prior Year Encumbrances Appropriated	<u>5,432</u>	<u>5,432</u>	<u>5,432</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,294,946</u>	<u>\$ 1,240,693</u>	<u>\$ 1,271,042</u>	<u>\$ 30,349</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Law Library Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines & Forfeitures	\$ 166,889	\$ 152,053	\$ 189,599	\$ 37,546
Other	-	5,288	5,695	407
<i>Total Revenues</i>	<u>166,889</u>	<u>157,341</u>	<u>195,294</u>	<u>37,953</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	50,690	32,210	32,206	4
Fringe Benefits	13,725	11,480	10,918	562
Materials and Supplies	93,235	109,197	101,417	7,780
Contractual Services	1,920	1,420	1,416	4
Other	4,645	36,670	4,646	32,024
<i>Total Expenditures</i>	<u>164,215</u>	<u>190,977</u>	<u>150,603</u>	<u>40,374</u>
<i>Net Change in Fund Balance</i>	2,674	(33,636)	44,691	78,327
<i>Fund Balance Beginning of Year</i>	<u>83,782</u>	<u>83,782</u>	<u>83,782</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 86,456</u>	<u>\$ 50,146</u>	<u>\$ 128,473</u>	<u>\$ 78,327</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 1,725,000	\$ 1,611,000	\$ 971,879	\$ (639,121)
Other	5,000	100,000	71,498	(28,502)
<i>Total Revenues</i>	<u>1,730,000</u>	<u>1,711,000</u>	<u>1,043,377</u>	<u>(667,623)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	81,000	81,001	68,402	12,599
Fringe Benefits	39,900	39,898	31,006	8,892
Materials and Supplies	3,000	3,000	-	3,000
Contractual Services	1,593,150	1,773,599	1,187,207	586,392
<i>Total Expenditures</i>	<u>1,717,050</u>	<u>1,897,498</u>	<u>1,286,615</u>	<u>610,883</u>
<i>Net Change in Fund Balance</i>	12,950	(186,498)	(243,238)	(56,740)
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	266,543	266,543	266,543	-
Prior Year Encumbrances Appropriated	<u>106,754</u>	<u>106,754</u>	<u>106,754</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 386,247</u>	<u>\$ 186,799</u>	<u>\$ 130,059</u>	<u>\$ (56,740)</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Courts Special Projects Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 136,000	\$ 136,000	\$ 157,370	\$ 21,370
Expenditures				
Current:				
General Government:				
Judicial				
Eastern County Court				
Personal Services	76,128	76,128	43,761	32,367
Fringe Benefits	49,594	49,594	19,506	30,088
Materials and Supplies	50,000	51,385	14,385	37,000
Contractual Services	130,000	143,144	125,045	18,099
Total Eastern County Court	305,722	320,251	202,697	117,554
Western County Court				
Personal Services	32,000	46,553	46,553	-
Materials and Supplies	-	4,090	4,090	-
Fringe Benefits	5,584	11,300	10,898	402
Total Western County Court	37,584	61,943	61,541	402
<i>Total Expenditures</i>	343,306	382,194	264,238	117,956
<i>Net Change in Fund Balance</i>	(207,306)	(246,194)	(106,868)	139,326
<i>Fund Balance Beginning of Year</i>	391,203	391,203	391,203	-
Prior Year Encumbrances Appropriated	73,015	73,015	73,015	-
<i>Fund Balance End of Year</i>	<u>\$ 256,912</u>	<u>\$ 218,024</u>	<u>\$ 357,350</u>	<u>\$ 139,326</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Eastern County Court OVI/IDIAM Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 3,000	\$ 3,000	\$ 9,366	\$ 6,366
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	<u>15,000</u>	<u>15,000</u>	<u>650</u>	<u>14,350</u>
<i>Net Change in Fund Balance</i>	(12,000)	(12,000)	8,716	20,716
<i>Fund Balance Beginning of Year</i>	<u>20,079</u>	<u>20,079</u>	<u>20,079</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 8,079</u></u>	<u><u>\$ 8,079</u></u>	<u><u>\$ 28,795</u></u>	<u><u>\$ 20,716</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Western County Court OVI/IDIAM Fund
For the Year Ended December 31, 2012*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Fines and Forfeitures	\$ 5,600	\$ 11,600	\$ 11,137	\$ (463)
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	10,000	10,000	8,913	1,087
<i>Net Change in Fund Balance</i>	(4,400)	1,600	2,224	\$624
<i>Fund Balance Beginning of Year</i>	20,666	20,666	20,666	-
<i>Fund Balance End of Year</i>	<u>\$ 16,266</u>	<u>\$ 22,266</u>	<u>\$ 22,890</u>	<u>\$ 624</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Clerk of Courts-Certificate of Title Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 475,000	\$ 475,000	\$ 530,634	\$ 55,634
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	211,402	212,652	212,403	249
Fringe Benefits	80,445	79,195	68,982	10,213
Materials and Supplies	1,000	1,899	1,349	550
Contractual Services	10,120	10,334	9,856	478
<i>Total Expenditures</i>	<u>302,967</u>	<u>304,080</u>	<u>292,590</u>	<u>11,490</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	172,033	170,920	238,044	67,124
Other Financing Sources (Uses)				
Transfers Out	(7,700)	(14,900)	(14,900)	-
<i>Net Change in Fund Balance</i>	164,333	156,020	223,144	67,124
<i>Fund Balance Beginning of Year</i>	<u>440,364</u>	<u>440,364</u>	<u>440,364</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 604,697</u>	<u>\$ 596,384</u>	<u>\$ 663,508</u>	<u>\$ 67,124</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Special Projects Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 557,300	\$ 557,300	\$ 656,183	\$ 98,883
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	406,549	406,549	399,498	7,051
Fringe Benefits	106,194	111,437	108,113	3,324
Materials and Supplies	7,200	7,518	4,947	2,571
Contractual Services	35,000	49,757	44,000	5,757
<i>Total Expenditures</i>	<u>554,943</u>	<u>575,261</u>	<u>556,558</u>	<u>18,703</u>
<i>Net Change in Fund Balance</i>	2,357	(17,961)	99,625	117,586
<i>Fund Balance Beginning of Year</i>	782,817	782,817	782,817	-
Prior Year Encumbrances Appropriated	<u>990</u>	<u>990</u>	<u>990</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 786,164</u></u>	<u><u>\$ 765,846</u></u>	<u><u>\$ 883,432</u></u>	<u><u>\$ 117,586</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Special Projects Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ -	\$ -	\$ 52	\$ 52
Fines and Forfeitures	<u>24,000</u>	<u>24,000</u>	<u>26,712</u>	<u>2,712</u>
Total Revenues	<u>24,000</u>	<u>24,000</u>	<u>26,764</u>	<u>2,764</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	7,000	7,000	2,328	4,672
Materials and Supplies	14,000	19,000	12,340	6,660
Contractual Services	<u>22,000</u>	<u>22,000</u>	<u>15,252</u>	<u>6,748</u>
Total Expenditures	<u>43,000</u>	<u>48,000</u>	<u>29,920</u>	<u>18,080</u>
Net Change in Fund Balance	(19,000)	(24,000)	(3,156)	20,844
Fund Balance Beginning of Year	<u>41,692</u>	<u>41,692</u>	<u>41,692</u>	<u>-</u>
Fund Balance End of Year	<u><u>\$ 22,692</u></u>	<u><u>\$ 17,692</u></u>	<u><u>\$ 38,536</u></u>	<u><u>\$ 20,844</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Special Probation Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ -	\$ -	\$ 2,707	\$ 2,707
Expenditures				
Current:				
General Government:				
Judicial				
Materials and Supplies	-	1,500	1,390	110
<i>Net Change in Fund Balance</i>	-	(1,500)	1,317	2,817
<i>Fund Balance Beginning of Year</i>	7,993	7,993	7,993	-
<i>Fund Balance End of Year</i>	<u>\$ 7,993</u>	<u>\$ 6,493</u>	<u>\$ 9,310</u>	<u>\$ 2,817</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Eastern Court Special Probation Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 105,000	\$ 105,000	\$ 85,716	\$ (19,284)
Expenditures				
Current:				
Public Safety:				
Personal Services	59,066	59,066	57,947	1,119
Fringe Benefits	36,052	36,052	24,716	11,336
Materials and Supplies	6,000	6,000	631	5,369
Contractual Services	3,000	3,000	1,860	1,140
<i>Total Expenditures</i>	<u>104,118</u>	<u>104,118</u>	<u>85,154</u>	<u>18,964</u>
<i>Net Change in Fund Balance</i>	882	882	562	(320)
<i>Fund Balance Beginning of Year</i>	<u>147,186</u>	<u>147,186</u>	<u>147,186</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 148,068</u></u>	<u><u>\$ 148,068</u></u>	<u><u>\$ 147,748</u></u>	<u><u>\$ (320)</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 435,000	\$ 435,000	\$ 532,396	\$ 97,396
Intergovernmental	1,700,000	1,700,000	1,690,453	(9,547)
Other	238,000	238,000	65,347	(172,653)
<i>Total Revenues</i>	<u>2,373,000</u>	<u>2,373,000</u>	<u>2,288,196</u>	<u>(84,804)</u>
Expenditures				
Current:				
Human Services:				
Personal Services	1,166,018	1,166,018	1,029,044	136,974
Fringe Benefits	472,270	471,040	365,117	105,923
Materials and Supplies	22,600	26,200	14,323	11,877
Contractual Services	341,329	381,671	358,572	23,099
Other	3,000	3,500	530	2,970
<i>Total Expenditures</i>	<u>2,005,217</u>	<u>2,048,429</u>	<u>1,767,586</u>	<u>280,843</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>367,783</u>	<u>324,571</u>	<u>520,610</u>	<u>196,039</u>
Other Financing Sources (Uses)				
Transfers In	150,000	150,000	150,000	-
Transfers Out	(650,000)	(650,000)	(583,421)	66,579
<i>Total Other Financing Sources (Uses)</i>	<u>(500,000)</u>	<u>(500,000)</u>	<u>(433,421)</u>	<u>66,579</u>
<i>Net Change in Fund Balance</i>	(132,217)	(175,429)	87,189	262,618
<i>Fund Balance Beginning of Year</i>	473,835	473,835	473,835	-
Prior Year Encumbrances Appropriated	75,746	75,746	75,746	-
<i>Fund Balance End of Year</i>	<u>\$ 417,364</u>	<u>\$ 374,152</u>	<u>\$ 636,770</u>	<u>\$ 262,618</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Conduct of Business Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 500	\$ 500	\$ 600	\$ 100
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	-	998	998	-
Materials and Supplies	1,000	102	30	72
<i>Total Expenditures</i>	1,000	1,100	1,028	72
<i>Net Change in Fund Balance</i>	(500)	(600)	(428)	172
<i>Fund Balance Beginning of Year</i>	1,314	1,314	1,314	-
<i>Fund Balance End of Year</i>	<u>\$ 814</u>	<u>\$ 714</u>	<u>\$ 886</u>	<u>\$ 172</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Dispute Resolution Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 30,000	\$ 30,000	\$ 30,313	\$ 313
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	10,000	10,000	2,868	7,132
Materials and Supplies	6,000	10,000	5,777	4,223
Contractual Services	22,000	18,000	15,637	2,363
<i>Total Expenditures</i>	<u>38,000</u>	<u>38,000</u>	<u>24,282</u>	<u>13,718</u>
<i>Net Change in Fund Balance</i>	(8,000)	(8,000)	6,031	14,031
<i>Fund Balance Beginning of Year</i>	<u>60,977</u>	<u>60,977</u>	<u>60,977</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 52,977</u>	<u>\$ 52,977</u>	<u>\$ 67,008</u>	<u>\$ 14,031</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
VAWA Marriage License Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 23,000	\$ 23,000	\$ 22,764	\$ (236)
Expenditures				
Current:				
Health				
Contractual Services	<u>35,121</u>	<u>35,121</u>	<u>20,374</u>	<u>14,747</u>
<i>Net Change in Fund Balance</i>	(12,121)	(12,121)	2,390	14,511
<i>Fund Balance Beginning of Year</i>	<u>22,741</u>	<u>22,741</u>	<u>22,741</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 10,620</u></u>	<u><u>\$ 10,620</u></u>	<u><u>\$ 25,131</u></u>	<u><u>\$ 14,511</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 10,000	\$ 10,000	\$ 11,455	\$ 1,455
Expenditures				
Current:				
General Government:				
Judicial				
Materials and Supplies	200	200	-	200
Contractual Services	8,000	12,000	12,000	-
Fringe Benefits and Insurance	800	800	442	358
<i>Total Expenditures</i>	<u>9,000</u>	<u>13,000</u>	<u>12,442</u>	<u>558</u>
<i>Net Change in Fund Balance</i>	1,000	(3,000)	(987)	2,013
<i>Fund Balance Beginning of Year</i>	<u>5,579</u>	<u>5,579</u>	<u>5,579</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 6,579</u></u>	<u><u>\$ 2,579</u></u>	<u><u>\$ 4,592</u></u>	<u><u>\$ 2,013</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 11,300	\$ 11,300	\$ 21,990	\$ 10,690
Charges for Services	-	-	5,225	5,225
<i>Total Revenues</i>	<u>11,300</u>	<u>11,300</u>	<u>27,215</u>	<u>15,915</u>
Expenditures				
Current:				
Public Safety:				
Eastern County Court				
Contractual Services	-	20,000	5,728	14,272
Western County Court				
Contractual Services	<u>30,000</u>	<u>30,000</u>	<u>5,120</u>	<u>24,880</u>
<i>Total Expenditures</i>	<u>30,000</u>	<u>50,000</u>	<u>10,848</u>	<u>39,152</u>
<i>Net Change in Fund Balance</i>	(18,700)	(38,700)	16,367	55,067
<i>Fund Balance Beginning of Year</i>	<u>123,822</u>	<u>123,822</u>	<u>123,822</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 105,122</u>	<u>\$ 85,122</u>	<u>\$ 140,189</u>	<u>\$ 55,067</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
VAWA Pass Through Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 11,000	\$ 11,000	\$ -	\$ (11,000)
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
<i>Net Change in Fund Balance</i>	(9,000)	(9,000)	-	9,000
<i>Fund Balance Beginning of Year</i>	<u>8,797</u>	<u>8,797</u>	<u>8,797</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ (203)</u></u>	<u><u>\$ (203)</u></u>	<u><u>\$ 8,797</u></u>	<u><u>\$ 9,000</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Crime Victims Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ -	\$ -	\$ 288	\$ 288
Intergovernmental	54,487	54,487	49,160	(5,327)
Total Revenues	<u>54,487</u>	<u>54,487</u>	<u>49,448</u>	<u>(5,039)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	46,428	47,324	47,323	1
Fringe Benefits	23,302	22,406	21,949	457
Materials and Supplies	2,666	2,666	2,666	-
<i>Total Expenditures</i>	<u>72,396</u>	<u>72,396</u>	<u>71,938</u>	<u>458</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(17,909)	(17,909)	(22,490)	(4,581)
Other Financing Sources (Uses)				
Transfers In	18,162	18,162	35,658	17,496
<i>Net Change in Fund Balance</i>	253	253	13,168	12,915
<i>Fund Balance Beginning of Year</i>	<u>18,091</u>	<u>18,091</u>	<u>18,091</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 18,344</u>	<u>\$ 18,344</u>	<u>\$ 31,259</u>	<u>\$ 12,915</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Task Force Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 71,949	\$ 71,949	\$ 3,996	\$ (67,953)
Other	-	-	21,336	21,336
<i>Total Revenues</i>	<u>71,949</u>	<u>71,949</u>	<u>25,332</u>	<u>(46,617)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	55,117	55,117	25,147	29,970
Fringe Benefits	25,583	25,583	7,858	17,725
<i>Total Expenditures</i>	<u>80,700</u>	<u>80,700</u>	<u>33,005</u>	<u>47,695</u>
<i>Net Change in Fund Balance</i>	(8,751)	(8,751)	(7,673)	1,078
<i>Fund Balance Beginning of Year</i>	<u>23,028</u>	<u>23,028</u>	<u>23,028</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 14,277</u>	<u>\$ 14,277</u>	<u>\$ 15,355</u>	<u>\$ 1,078</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 342,519	\$ 480,008	\$ 343,519	\$ (136,489)
Expenditures				
Current:				
Public Safety				
Personal Services	104,857	208,965	198,442	10,523
Fringe Benefits	32,439	74,817	67,261	7,556
Materials and Supplies	1,741	16,685	16,666	19
Contractual Services	41,337	79,827	64,182	15,645
<i>Total Expenditures</i>	<u>180,374</u>	<u>380,294</u>	<u>346,551</u>	<u>33,743</u>
<i>Net Change in Fund Balance</i>	162,145	99,714	(3,032)	(102,746)
<i>Fund Balance at Beginning of Year</i>	112,007	112,007	112,007	-
Prior Year Encumbrances Appropriated	<u>2,352</u>	<u>2,352</u>	<u>2,352</u>	<u>-</u>
<i>Fund Balance at End of Year</i>	<u><u>\$ 276,504</u></u>	<u><u>\$ 214,073</u></u>	<u><u>\$ 111,327</u></u>	<u><u>\$ (102,746)</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 150,153	\$ 150,153	\$ 429,592	\$ 279,439
Expenditures				
Current:				
Public Safety:				
Personal Services	70,358	366,882	223,055	143,827
Fringe Benefits	41,001	215,548	71,276	144,272
Materials and Supplies	40,000	47,000	23,206	23,794
Contractual Services	-	20,000	13,000	7,000
<i>Total Expenditures</i>	<u>151,359</u>	<u>649,430</u>	<u>330,537</u>	<u>318,893</u>
<i>Net Change in Fund Balance</i>	(1,206)	(499,277)	99,055	598,332
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	131,259	131,259	131,259	-
Prior Year Encumbrances Appropriated	<u>1,134</u>	<u>1,134</u>	<u>1,134</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 131,187</u></u>	<u><u>\$ (366,884)</u></u>	<u><u>\$ 231,448</u></u>	<u><u>\$ 598,332</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Workforce Development Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 450,000	\$ 450,000	\$ 258,103	\$ (191,897)
Expenditures	-	-	-	-
<i>Excess of Revenues Over (Under) Expenditures</i>	450,000	450,000	258,103	(191,897)
Other Financing Sources (Uses)				
Transfers Out	<u>(450,000)</u>	<u>(450,000)</u>	<u>(258,103)</u>	<u>191,897</u>
<i>Net Change in Fund Balance</i>	-	-	-	-
<i>Fund Balance Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Northern Border Initiative Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ -	\$ 43,534	\$ 43,534
Expenditures				
Current:				
Public Safety:				
Personal Services	-	8,504	8,503	1
Fringe Benefits	-	8,907	8,903	4
Contractual Services	32,000	32,000	20,725	11,275
<i>Total Expenditures</i>	<u>32,000</u>	<u>49,411</u>	<u>38,131</u>	<u>11,280</u>
<i>Net Change in Fund Balance</i>	(32,000)	(49,411)	5,403	54,814
<i>Fund Balance Beginning of Year</i>	17,157	17,157	17,157	-
Prior Year Encumbrances Appropriated	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 157</u>	<u>\$ (17,254)</u>	<u>\$ 37,560</u>	<u>\$ 54,814</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
COPS Grant Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 42,000	\$ 42,000	\$ 132,203	\$ 90,203
Expenditures				
Current:				
Public Safety:				
Personal Services	106,842	105,678	101,126	4,552
Fringe Benefits	81,528	64,818	38,567	26,251
Materials and Supplies	-	20,000	-	20,000
<i>Total Expenditures</i>	<u>188,370</u>	<u>190,496</u>	<u>139,693</u>	<u>50,803</u>
<i>Net Change in Fund Balance</i>	(146,370)	(148,496)	(7,490)	141,006
<i>Fund Balance Beginning of Year</i>	<u>46,243</u>	<u>46,243</u>	<u>46,243</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (100,127)</u>	<u>\$ (102,253)</u>	<u>\$ 38,753</u>	<u>\$ 141,006</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OVI Task Force Grant Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	-	-	-
<i>Fund Balance Beginning of Year</i>	<u>39,501</u>	<u>39,501</u>	<u>39,501</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 39,501</u></u>	<u><u>\$ 39,501</u></u>	<u><u>\$ 39,501</u></u>	<u><u>\$ -</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Governor's Public Safety HVEO Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ 24,846	\$ 17,963	\$ (6,883)
Expenditures				
Current:				
Public Safety:				
Personal Services	-	15,883	15,882	1
Fringe Benefits	-	4,391	4,389	2
<i>Total Expenditures</i>	-	20,274	20,271	3
<i>Net Change in Fund Balance</i>	-	4,572	(2,308)	(6,880)
<i>Fund Balance Beginning of Year</i>	8,974	8,974	8,974	-
<i>Fund Balance End of Year</i>	<u>\$ 8,974</u>	<u>\$ 13,546</u>	<u>\$ 6,666</u>	<u>\$ (6,880)</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
HUD Special Housing Voucher Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 317,000	\$ 317,000	\$ 202,471	\$ (114,529)
Interest	-	-	20,624	20,624
			0	
<i>Total Revenues</i>	317,000	317,000	223,095	(93,905)
Expenditures				
Current:				
Health:				
Contractual Services	317,000	317,000	223,082	93,918
<i>Net Change in Fund Balance</i>	-	-	13	13
<i>Fund Balance Beginning of Year</i>	1,024	1,024	1,024	-
<i>Fund Balance End of Year</i>	<u>\$ 1,024</u>	<u>\$ 1,024</u>	<u>\$ 1,037</u>	<u>\$ 13</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Emergency Planning Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 26,000	\$ 26,000	\$ 26,072	\$ 72
Expenditures				
Current:				
Public Safety:				
Fringe Benefits	12,000	15,000	10,251	4,749
Materials and Supplies	10,000	7,000	1,498	5,502
Contractual Services	10,000	30,000	10,000	20,000
<i>Total Expenditures</i>	<u>32,000</u>	<u>52,000</u>	<u>21,749</u>	<u>30,251</u>
<i>Net Change in Fund Balance</i>	(6,000)	(26,000)	4,323	30,323
<i>Fund Balance Beginning of Year</i>	<u>62,923</u>	<u>62,923</u>	<u>62,923</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 56,923</u></u>	<u><u>\$ 36,923</u></u>	<u><u>\$ 67,246</u></u>	<u><u>\$ 30,323</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Title IV-E Placement Juvenile Court Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ -	\$ 1,699	\$ 1,699
Other	5,000	5,000	5,124	124
Total Revenues	5,000	5,000	6,823	1,823
Expenditures				
Current:				
Public Safety:				
Personal Services	25,000	25,000	25,000	-
<i>Net Change in Fund Balance</i>	(20,000)	(20,000)	(18,177)	1,823
<i>Fund Balance Beginning of Year</i>	14,324	14,324	14,324	-
Prior Year Encumbrances Appropriated	6,732	6,732	6,732	-
<i>Fund Balance End of Year</i>	<u>\$ 1,056</u>	<u>\$ 1,056</u>	<u>\$ 2,879</u>	<u>\$ 1,823</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Title IV-E Foster/Probation Juvenile Court Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 100,000	\$ 100,000	\$ 106,437	\$ 6,437
Expenditures				
Current:				
Human Services:				
Personal Services	28,080	28,080	26,559	1,521
Fringe Benefits	22,437	22,437	9,125	13,312
Materials and Supplies	5,000	5,000	921	4,079
Contractual Services	60,000	78,220	69,175	9,045
<i>Total Expenditures</i>	<u>115,517</u>	<u>133,737</u>	<u>105,780</u>	<u>27,957</u>
<i>Net Change in Fund Balance</i>	(15,517)	(33,737)	657	34,394
<i>Fund Balance Beginning of Year</i>	131,197	131,197	131,197	-
Prior Year Encumbrances Appropriated	<u>18,277</u>	<u>18,277</u>	<u>18,277</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 133,957</u></u>	<u><u>\$ 115,737</u></u>	<u><u>\$ 150,131</u></u>	<u><u>\$ 34,394</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
503 Corporation Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ 25,499	\$ 25,499	\$ 18,613	\$ (6,886)
Other	<u>78,184</u>	<u>78,184</u>	<u>281,732</u>	<u>203,548</u>
<i>Total Revenues</i>	<u>103,683</u>	<u>103,683</u>	<u>300,345</u>	<u>196,662</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	<u>23,200</u>	<u>62,812</u>	<u>62,349</u>	<u>463</u>
<i>Net Change in Fund Balance</i>	80,483	40,871	237,996	197,125
<i>Fund Balance Beginning of Year</i>	<u>270,063</u>	<u>270,063</u>	<u>270,063</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 350,546</u></u>	<u><u>\$ 310,934</u></u>	<u><u>\$ 508,059</u></u>	<u><u>\$ 197,125</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Bond Retirement Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 793,665	\$ 793,665	\$ 915,021	\$ 121,356
Intergovernmental	249,151	249,151	159,411	(89,740)
Other	49,000	49,000	62,506	13,506
<i>Total Revenues</i>	<u>1,091,816</u>	<u>1,091,816</u>	<u>1,136,938</u>	<u>45,122</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	-	2,925	2,925	-
Debt Service:				
Principal Retirement	641,963	641,963	641,963	-
Interest and Fiscal Charges	854,246	924,296	924,232	64
Total Debt Service	<u>1,496,209</u>	<u>1,566,259</u>	<u>1,566,195</u>	<u>64</u>
<i>Total Expenditures</i>	<u>1,496,209</u>	<u>1,569,184</u>	<u>1,569,120</u>	<u>64</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(404,393)	(477,368)	(432,182)	45,186
Other Financing Sources (Uses)				
Transfers In	482,742	482,742	558,668	75,926
<i>Net Change in Fund Balance</i>	78,349	5,374	126,486	121,112
<i>Fund Balance Beginning of Year</i>	<u>312,077</u>	<u>312,077</u>	<u>312,077</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 390,426</u>	<u>\$ 317,451</u>	<u>\$ 438,563</u>	<u>\$ 121,112</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Defunct Sewer Assessments Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 300	\$ 300	\$ -	\$ (300)
Charges for Services	40	40	-	(40)
<i>Total Revenues</i>	340	340	-	(340)
Expenditures	-	-	-	-
<i>Net Change in Fund Balance</i>	340	340	-	(340)
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance End of Year</i>	<u>\$ 340</u>	<u>\$ 340</u>	<u>\$ -</u>	<u>\$ (340)</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ -	\$ 4,653	\$ 4,653
Expenditures				
Capital Outlay:				
Contractual Services	<u>1,875,000</u>	<u>1,684,239</u>	<u>1,522,538</u>	<u>161,701</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,875,000)	(1,684,239)	(1,517,885)	166,354
Other Financing Sources (Uses)				
Transfers In	<u>-</u>	<u>-</u>	<u>293,783</u>	<u>293,783</u>
<i>Net Change in Fund Balance</i>	(1,875,000)	(1,684,239)	(1,224,102)	460,137
<i>Fund Balance Beginning of Year</i>	1,497,989	1,497,989	1,497,989	0
Prior Year Encumbrances Appropriated	<u>370,550</u>	<u>370,550</u>	<u>370,550</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (6,461)</u>	<u>\$ 184,300</u>	<u>\$ 644,437</u>	<u>\$ 460,137</u>

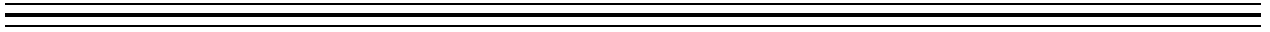
Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Construction Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ 500	\$ 500	\$ 540	\$ 40
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	500	500	540	40
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	<u>336,427</u>	<u>336,427</u>	<u>336,427</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 336,927</u></u>	<u><u>\$ 336,927</u></u>	<u><u>\$ 336,967</u></u>	<u><u>\$ 40</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Computer Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 119,900	\$ 119,900	\$ 162,146	\$ 42,246
Expenditures				
Current:				
General Government				
Judicial				
Personal Services	76,982	76,982	65,788	11,194
Fringe Benefits	39,051	39,099	28,164	10,935
Contractual Services	39,500	50,648	29,049	21,599
Materials and Supplies	16,000	16,000	7,323	8,677
Other	1,540	1,540	397	1,143
<i>Total Expenditures</i>	<u>173,073</u>	<u>184,269</u>	<u>130,721</u>	<u>53,548</u>
<i>Net Change in Fund Balance</i>	(53,173)	(64,369)	31,425	95,794
<i>Fund Balance Beginning of Year</i>	187,003	187,003	187,003	0
Prior Year Encumbrances Appropriated	<u>47</u>	<u>47</u>	<u>47</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 133,877</u>	<u>\$ 122,681</u>	<u>\$ 218,475</u>	<u>\$ 95,794</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.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S3-S9
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	S10-S19
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S20-S25
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S26-S27
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the county provides and the activities it performs.	S28-S33

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

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Ashtabula County, Ohio
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental Activities:										
Net Investment in Capital Assets	\$ 264,107,890	\$ 124,829,827	\$ 125,931,071	\$ 128,591,643	\$ 133,999,696	\$ 135,049,540	\$ 137,122,688	\$ 134,226,345	\$ 135,710,695	\$ 135,309,409
Restricted for:										
Capital Projects	727,994	815,004	923,666	943,053	844,498	790,308	666,692	3,694,675	2,390,290	1,284,586
Debt Service	1,038,125	349,341	626,640	755,084	397,070	407,429	687,368	505,297	253,459	1,194,320
Roads and Bridges	-	5,026,322	5,350,634	9,379,732	5,951,246	5,922,220	6,253,834	6,407,851	6,317,483	5,791,537
Health and Human Services	-	13,416,731	17,133,607	17,215,325	19,032,291	19,323,983	17,179,567	17,196,985	18,348,911	15,277,537
Grant Programs	-	843,393	3,313,251	2,705,315	1,149,051	851,049	830,363	1,399,989	1,200,598	4,042,124
Community Development	-	-	3,666,714	3,766,802	3,570,583	3,577,127	3,579,217	2,293,903	2,416,172	3,154,886
Real Estate Assessment	-	-	947,279	1,240,866	1,249,690	983,919	1,009,387	1,145,082	1,419,519	1,574,592
Other Purposes	28,313,036	6,526,397	2,747,532	3,626,156	3,734,793	4,048,017	2,853,738	3,838,439	4,358,241	4,698,041
Unrestricted	4,267,582	3,794,977	4,376,912	4,655,255	5,384,058	4,036,741	4,629,122	6,000,615	8,109,690	6,535,308
Total Governmental Activities Net Position	298,454,627	155,601,992	165,017,306	172,879,231	175,312,976	174,990,333	174,811,976	176,709,181	180,525,058	178,862,340
Business-type Activities:										
Net Investment in Capital Assets	7,891,268	9,002,437	7,316,052	3,624,698	3,758,145	2,304,505	1,244,470	2,467,945	3,404,685	4,072,249
Restricted	-	-	-	390,000	124,161	299,129	163,472	163,472	344,252	359,769
Unrestricted	3,834,198	3,074,716	2,696,361	5,411,735	5,415,399	5,481,304	5,661,111	6,565,924	6,381,201	6,695,620
Total Business-type Activities Net Position	11,725,466	12,077,153	10,012,413	9,426,433	9,297,705	8,084,938	7,069,053	9,197,341	10,130,138	11,127,638
Primary Government:										
Net Investment in Capital Assets	271,999,158	133,832,264	133,247,123	132,216,341	137,757,841	137,354,045	138,367,158	136,694,290	139,115,380	139,381,658
Restricted	30,079,155	26,977,188	34,709,323	40,022,333	36,053,383	36,203,181	33,223,638	36,645,693	37,048,925	37,377,392
Unrestricted	8,101,780	6,869,693	7,073,273	10,066,990	10,799,457	9,518,045	10,290,233	12,566,539	14,490,891	13,230,928
Total Primary Government Net Position	\$ 310,180,093	\$ 167,679,145	\$ 175,029,719	\$ 182,305,664	\$ 184,610,681	\$ 183,075,271	\$ 181,881,029	\$ 185,906,522	\$ 190,655,196	\$ 189,989,978

Ashtabula County, Ohio
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$ 8,606,358	\$ 8,319,211	\$ 8,535,732	\$ 8,133,070	\$ 9,595,422	\$ 9,713,341	\$ 9,530,210	\$ 10,988,073	\$ 9,414,588	\$ 9,958,961
Judicial	3,821,326	3,676,855	3,242,139	3,648,615	4,491,701	4,697,277	4,483,633	4,605,306	4,713,319	5,506,213
Public Safety	8,036,807	8,605,110	8,790,934	8,697,483	9,522,419	9,998,879	9,366,954	8,040,602	8,303,651	9,190,013
Public Works	7,654,851	6,267,051	6,526,213	6,497,033	6,813,923	6,937,219	6,581,697	8,355,616	7,212,773	6,736,690
Health	20,610,334	21,159,833	19,102,312	24,531,200	22,829,242	25,237,135	26,981,293	29,031,309	25,481,843	22,422,766
Human Services	34,463,519	33,191,439	32,932,322	37,332,319	37,427,777	38,058,203	38,648,073	33,562,429	31,080,444	30,121,178
Conservation and Recreation	366,868	378,151	363,224	341,995	385,792	333,080	271,677	94,589	235,974	253,148
Other	3,781,013	3,385,973	2,341,114	1,020,788	690,965	-	-	-	-	-
Interest and Fiscal Charges	413,402	623,373	328,751	323,881	317,466	246,647	215,616	189,559	327,197	195,518
<i>Total Governmental Activities Expenses</i>	<u>87,754,478</u>	<u>85,606,996</u>	<u>82,162,741</u>	<u>90,526,384</u>	<u>92,074,707</u>	<u>95,221,781</u>	<u>96,079,153</u>	<u>94,867,483</u>	<u>86,769,789</u>	<u>84,384,487</u>
Business-type Activities:										
Sewer	5,347,632	2,240,781	2,513,685	2,623,230	2,763,091	2,785,843	2,807,235	2,667,108	1,575,739	2,064,648
Water	-	3,159,696	6,977,395	3,320,373	4,133,727	3,896,909	3,892,813	3,712,901	3,830,847	3,836,641
Geneva State Park Lodge	1,794,570	5,289,683	1,876,862	2,161,396	2,116,971	2,232,794	2,264,367	2,585,356	2,036,233	1,676,823
<i>Total Business-type Activities Expenses</i>	<u>7,142,202</u>	<u>10,690,160</u>	<u>11,367,942</u>	<u>8,104,999</u>	<u>9,013,789</u>	<u>8,915,546</u>	<u>8,964,415</u>	<u>8,965,365</u>	<u>7,442,819</u>	<u>7,578,112</u>
<i>Total Primary Government Expenses</i>	<u>94,896,680</u>	<u>96,297,156</u>	<u>93,530,683</u>	<u>98,631,383</u>	<u>101,088,496</u>	<u>104,137,327</u>	<u>105,043,568</u>	<u>103,832,848</u>	<u>94,212,608</u>	<u>91,962,599</u>
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government:										
Legislative and Executive	4,058,517	4,358,721	3,533,386	3,135,477	3,844,133	3,971,931	4,103,331	3,575,906	3,150,425	2,980,968
Judicial	2,508,803	1,177,767	1,192,785	1,421,535	1,784,535	1,937,930	2,398,814	2,040,017	2,043,608	2,190,721
Public Safety	4,212,883	1,794,429	2,311,262	2,189,601	2,177,904	2,018,124	1,995,612	2,453,188	2,956,235	2,419,632
Public Works	181,611	3,787,245	67,499	104,012	116,778	116,642	371,877	404,246	92,803	494,801
Health	969,117	656,421	2,329,798	1,516,031	1,292,244	1,565,717	1,172,227	1,192,401	1,043,291	653,870
Human Services	3,465,215	3,090,312	3,399,452	3,324,362	4,052,792	4,163,880	4,464,645	4,201,928	3,391,544	3,788,947
Conservation and Recreation	242,470	-	-	-	-	-	-	-	-	-
Other	2,183,009	-	-	-	-	-	-	-	-	-
Operating Grants and Contributions:										
General Government:										
Legislative and Executive	284,631	577,553	2,713,926	1,017,096	35,380	608,370	1,127,003	2,343,966	1,276,266	-
Public Safety	491,162	891,567	1,515,314	1,210,941	664,332	1,095,234	959,159	1,337,410	915,660	1,188,771
Public Works	56,786	1,565,586	6,383,432	12,100,179	-	-	-	-	1,351	5,849,128
Health	13,435,729	14,550,296	12,569,132	16,973,796	15,337,832	17,401,147	18,557,596	20,137,300	18,851,089	12,127,970
Human Services	28,526,736	23,714,827	25,721,258	25,763,459	29,478,134	27,965,243	28,976,956	24,554,773	22,382,359	18,064,091
Other	497,104	-	-	-	-	-	-	-	-	-
Capital Grants and Contributions:										
General Government:										
Legislative and Executive	33,679	3,454	-	-	-	-	-	-	-	1,209,965
Public Works	3,019,713	176,670	-	150,358	4,418,878	488,214	479,594	2,186,974	1,719,767	4,653
<i>Total Governmental Activities Program Revenues</i>	<u>\$ 64,167,165</u>	<u>\$ 56,344,848</u>	<u>\$ 61,737,244</u>	<u>\$ 68,906,847</u>	<u>\$ 63,202,942</u>	<u>\$ 61,332,432</u>	<u>\$ 64,606,814</u>	<u>\$ 64,428,109</u>	<u>\$ 57,824,398</u>	<u>\$ 50,973,517</u>

(Continued)

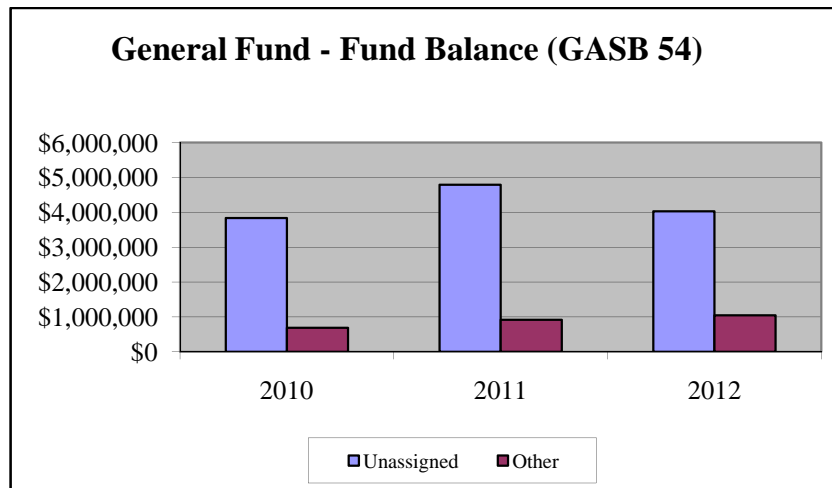
Ashtabula County, Ohio
Changes in Net Position (Continued)
Last Ten Years
(accrual basis of accounting)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Business-type Activities:										
Charges for Services										
Sewer	\$ 3,564,532	\$ 1,693,353	\$ 1,783,692	\$ 1,951,383	\$ 2,026,108	\$ 2,061,366	\$ 2,259,086	\$ 2,210,638	\$ 1,916,841	\$ 2,618,203
Water	-	2,696,221	6,010,760	2,816,422	3,290,011	3,326,833	3,238,236	3,661,813	3,976,951	3,963,559
Geneva State Park Lodge	-	2,989,778	315,810	-	204,396	-	-	-	-	-
Operating Grants and Contributions	-	-	-	94,551	532,923	-	182,709	304,000	489,278	361,185
Capital Grants and Contributions	783,774	1,136,718	985,512	34,534	358,239	484,713	674,663	2,416,303	250,372	158,624
Total Business-type Activities	4,348,306	8,516,070	9,095,774	4,896,890	6,411,677	5,872,912	6,354,694	8,592,754	6,633,442	7,101,571
Total Primary Government	68,515,471	64,860,918	70,833,018	73,803,737	69,614,619	69,075,854	70,961,508	73,020,863	64,457,840	58,075,088
Program Revenues										
Net (Expense)/Revenue										
Governmental Activities	(23,587,313)	(29,262,148)	(20,425,497)	(21,619,537)	(28,871,765)	(33,889,349)	(31,472,339)	(30,439,374)	(28,945,391)	(33,410,970)
Business-type Activities	(2,793,896)	(2,174,090)	(2,272,168)	(3,208,109)	(2,602,112)	(3,042,634)	(2,609,721)	(372,611)	(809,377)	(476,541)
Total Primary Government	(26,381,209)	(31,436,238)	(22,697,665)	(24,827,646)	(31,473,877)	(36,931,983)	(34,082,060)	(30,811,985)	(29,754,768)	(33,887,511)
Net (Expense)/Revenue										
General Revenues and Other Changes in Net Assets										
Governmental Activities:										
Property Taxes Levied for:										
General Purposes	18,299,090	14,682,565	4,934,183	4,952,450	4,009,794	3,677,121	3,585,648	3,603,209	3,518,914	3,488,300
Health	-	-	7,346,932	7,444,463	7,074,091	6,546,025	6,239,428	6,294,301	6,424,952	6,962,546
Human Services	-	-	3,580,283	3,486,309	3,442,667	3,928,144	3,773,521	3,810,344	3,908,280	5,006,578
Capital Outlay	17,272	-	-	16,467	17,429	15,485	15,773	-	150,742	-
Debt Service	1,206,240	842,264	849,196	893,703	885,612	840,807	861,166	869,730	888,230	955,029
Permissive Sales Tax Imposed for:										
General Purposes	-	8,428,480	8,777,806	8,649,600	8,722,401	8,486,298	7,938,932	8,570,869	8,956,657	9,207,656
Grants and Entitlements not										
Restricted to Specific Programs	2,963,934	2,870,928	2,625,763	2,627,145	5,309,516	9,157,496	8,749,686	9,155,651	8,026,979	3,776,224
Investment Earnings	643,909	754,680	1,618,407	2,832,709	3,068,700	1,610,343	567,042	449,604	516,914	568,102
Miscellaneous	694,162	335,094	478,012	848,078	264,815	447,923	674,110	609,404	1,620,434	2,884,245
Transfers & Contributions	(15,000)	(62,582)	(258,107)	(2,276,438)	(1,715,221)	(1,142,936)	(1,111,324)	(1,026,533)	(1,250,834)	(1,406,617)
Total Governmental Activities	23,809,607	27,851,429	29,952,475	29,474,486	31,079,804	33,566,706	31,293,982	32,336,579	32,761,268	31,442,063
Business-type Activities:										
Investment Earnings	14,740	19,343	36,515	90,237	93,394	200,153	164,341	309,472	580	2,885
Miscellaneous	2,676,749	163,290	-	262,430	2,448	1,069	417	876,444	140,330	209,864
Bed Tax	-	-	-	-	322,574	485,709	317,754	288,450	350,430	50,000
Transfers & Contributions	15,000	62,852	258,107	2,276,438	1,715,221	1,142,936	1,111,324	1,026,533	1,250,834	1,406,617
Total Business-type Activities	2,706,489	245,485	294,622	2,629,105	2,133,637	1,829,867	1,593,836	2,500,899	1,742,174	1,669,366
Total Primary Government	26,516,096	28,096,914	30,247,097	32,103,591	33,213,441	35,396,573	32,887,818	34,837,478	34,503,442	33,111,429
Change in Net Position										
Governmental Activities	222,294	(1,410,719)	9,526,978	7,854,949	2,208,039	(322,643)	(178,357)	1,897,205	3,815,877	(1,968,907)
Business-type Activities	(87,407)	(1,928,605)	(1,977,546)	(579,004)	(468,475)	(1,212,767)	(1,015,885)	2,128,288	932,797	1,192,825
Total Primary Government	\$ 134,887	\$ (3,339,324)	\$ 7,549,432	\$ 7,275,945	\$ 1,739,564	\$ (1,535,410)	\$ (1,194,242)	\$ 4,025,493	\$ 4,748,674	\$ (776,082)
Change in Net Position										

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

	2003	2004	2005	2006
General Fund:				
Nonspendable	n/a	n/a	n/a	n/a
Restricted	n/a	n/a	n/a	n/a
Committed	n/a	n/a	n/a	n/a
Assigned	n/a	n/a	n/a	n/a
Unassigned	n/a	n/a	n/a	n/a
Reserved	538,039	569,366	188,450	145,790
Unreserved	3,940,564	2,188,604	4,197,519	3,995,764
Total General Fund	4,478,603	2,757,970	4,385,969	4,141,554
All Other Governmental Funds				
Nonspendable	n/a	n/a	n/a	n/a
Restricted	n/a	n/a	n/a	n/a
Committed	n/a	n/a	n/a	n/a
Assigned	n/a	n/a	n/a	n/a
Unassigned (Deficit)	n/a	n/a	n/a	n/a
Reserved	6,438,679	5,594,188	6,029,276	5,465,320
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	16,365,196	17,942,536	22,628,082	25,753,204
Debt Service Fund	418,185	427,861	548,865	792,242
Capital Projects Funds	596,390	459,595	578,203	904,224
Total All Other Governmental Funds	23,818,450	24,424,180	29,784,426	32,914,990
Total Governmental Funds	\$ 28,297,053	\$ 27,182,150	\$ 34,170,395	\$ 37,056,544

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



2007	2008	2009	2010	2011	2012
n/a	n/a	n/a	\$ 438,440	\$ 470,890	\$ 608,402
n/a	n/a	n/a	-	-	-
n/a	n/a	n/a	90,000	-	231,348
n/a	n/a	n/a	157,541	443,829	209,288
n/a	n/a	n/a	3,835,535	4,793,147	4,030,663
430,125	209,808	188,320	n/a	n/a	n/a
3,736,869	2,622,582	2,682,652	n/a	n/a	n/a
<u>4,166,994</u>	<u>2,832,390</u>	<u>2,870,972</u>	<u>4,521,516</u>	<u>5,707,866</u>	<u>5,079,701</u>
n/a	n/a	n/a	\$ 2,229,504	\$ 2,473,993	\$ 2,152,865
n/a	n/a	n/a	30,927,558	31,083,737	30,014,526
n/a	n/a	n/a	536,401	536,999	596,340
n/a	n/a	n/a	-	-	-
n/a	n/a	n/a	-	-	(32,111)
3,594,672	2,662,714	4,413,772	n/a	n/a	n/a
28,784,004	30,007,554	25,822,021	n/a	n/a	n/a
400,428	404,580	579,287	n/a	n/a	n/a
728,817	777,244	668,487	n/a	n/a	n/a
<u>33,507,921</u>	<u>33,852,092</u>	<u>31,483,567</u>	<u>33,693,463</u>	<u>34,094,729</u>	<u>32,731,620</u>
<u>\$ 37,674,915</u>	<u>\$ 36,684,482</u>	<u>\$ 34,354,539</u>	<u>\$ 38,214,979</u>	<u>\$ 39,802,595</u>	<u>\$ 37,811,321</u>

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

	2003	2004	2005	2006
Revenues				
Property Taxes	\$19,520,546	\$15,329,060	\$16,687,808	\$16,802,397
Permissive Sales Taxes	7,810,093	8,459,659	8,682,584	8,784,820
Charges for Services	9,132,005	10,196,628	12,074,831	10,980,493
Licenses and Permits	31,542	51,690	44,195	32,252
Fines and Forfeitures	826,148	679,014	520,781	800,583
Intergovernmental	51,848,007	50,818,009	49,337,300	57,465,001
Special Assessments		451,587	221,141	200,785
Interest	643,909	754,680	1,607,240	2,837,365
Contributions and Donations	0	0	18,697	150,358
Other	694,162	292,867	387,237	848,078
<i>Total Revenues</i>	<u>90,506,412</u>	<u>87,033,194</u>	<u>89,581,814</u>	<u>98,902,132</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	\$ 8,466,050	\$ 8,115,869	\$ 8,399,711	\$ 8,757,210
Judicial	3,829,221	3,638,944	3,189,437	3,542,534
Public Safety	8,133,221	8,684,245	8,469,894	8,920,538
Public Works	7,672,343	8,550,871	6,212,491	8,312,576
Health	20,586,446	21,087,482	19,051,529	24,414,677
Human Services	34,428,425	33,158,768	32,781,834	35,852,000
Conservation and Recreation	366,868	378,151	363,224	341,995
Economic Development	-	-	-	-
Other	3,781,013	3,385,973	2,341,114	1,020,788
Capital Outlay	516,028	116,021	316,311	261,181
Debt Service:				
Principal Retirement	4,790,337	1,461,775	1,164,042	1,129,250
Interest and Fiscal Charges	413,402	444,594	380,979	337,653
<i>Total Expenditures</i>	<u>92,983,354</u>	<u>89,022,693</u>	<u>82,670,566</u>	<u>92,890,402</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,476,942)</u>	<u>(1,989,499)</u>	<u>6,911,248</u>	<u>6,011,730</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	-	-	-	-
Proceeds of Loans	3,500,000	451,026	426,805	336,870
Proceeds of Notes	-	-	-	-
Contributions to Lodge	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Transfers In	2,446,027	1,612,361	1,741,233	4,408,526
Transfers Out	(2,461,027)	(1,677,399)	(1,999,340)	(8,044,964)
<i>Total Other Financing Sources (Uses)</i>	<u>3,485,000</u>	<u>385,988</u>	<u>168,698</u>	<u>(3,299,568)</u>
<i>Net Change in Fund Balances</i>	<u>\$1,008,058</u>	<u>(\$1,603,511)</u>	<u>\$7,079,946</u>	<u>\$2,712,162</u>
Debt Service as a Percentage of Noncapital Expenditures	5.6%	2.1%	1.9%	1.6%

2007	2008	2009	2010	2011	2012
\$15,372,075	\$ 14,993,453	\$ 14,758,619	\$ 14,600,532	\$ 14,677,835	\$ 16,209,020
8,693,576	8,522,192	7,916,309	8,537,786	8,928,466	9,222,158
12,520,194	12,463,916	12,945,580	12,949,077	11,785,638	11,246,801
24,000	50,164	44,232	50,712	20,275	130,443
968,957	1,027,358	1,281,517	710,385	669,762	847,474
58,587,801	57,123,120	58,985,179	58,836,821	52,588,554	42,317,643
196,986	196,912	200,719	197,103	199,155	199,759
3,068,700	1,610,343	567,041	449,604	516,914	568,102
128,272	221,343	168,339	160,479	41,420	54,005
337,510	439,463	674,109	609,404	1,620,434	2,332,527
99,898,071	96,648,264	97,541,644	97,101,903	91,048,453	83,127,932
\$ 9,277,916	\$ 9,452,363	\$ 9,264,265	\$ 10,716,405	\$ 9,107,102	\$ 9,573,289
4,462,606	4,604,046	4,417,533	4,511,706	4,648,458	5,167,559
9,470,131	9,830,284	9,201,078	7,774,830	8,140,160	8,932,587
6,638,719	6,779,874	6,361,558	8,115,295	6,978,890	6,592,907
22,825,820	24,883,395	26,820,928	27,988,775	25,186,929	22,265,198
37,244,132	37,877,520	38,523,929	32,981,732	30,859,303	29,917,322
385,792	333,080	271,677	94,589	235,974	253,148
-	-	-	-	-	-
690,965	-	-	-	-	-
5,192,820	1,206,032	2,396,203	2,537,555	2,338,621	1,436,084
1,182,860	1,090,169	1,286,154	513,062	615,842	395,317
312,435	259,321	223,511	193,939	243,669	241,197
97,684,196	96,316,084	98,766,836	95,427,888	88,354,948	84,774,608
2,213,875	332,180	(1,225,192)	1,674,015	2,693,505	(1,646,676)
322,312	105,713	107,000	531,003	135,523	-
84,250	-	149,714	3,000,000	-	-
-	-	-	-	-	800,000
-	-	-	-	-	(300,000)
8,626	32,685	15,231	361,161	9,422	-
4,625,286	5,268,075	4,375,110	3,065,402	1,671,477	2,065,949
(6,635,978)	(6,741,543)	(5,751,806)	(4,771,141)	(2,922,311)	(3,216,736)
(1,595,504)	(1,335,070)	(1,104,751)	2,186,425	(1,105,889)	(650,787)
\$618,371	(\$1,002,890)	(\$2,329,943)	\$3,860,440	\$1,587,616	(\$2,297,463)
1.6%	1.4%	1.6%	0.8%	1.0%	0.8%

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

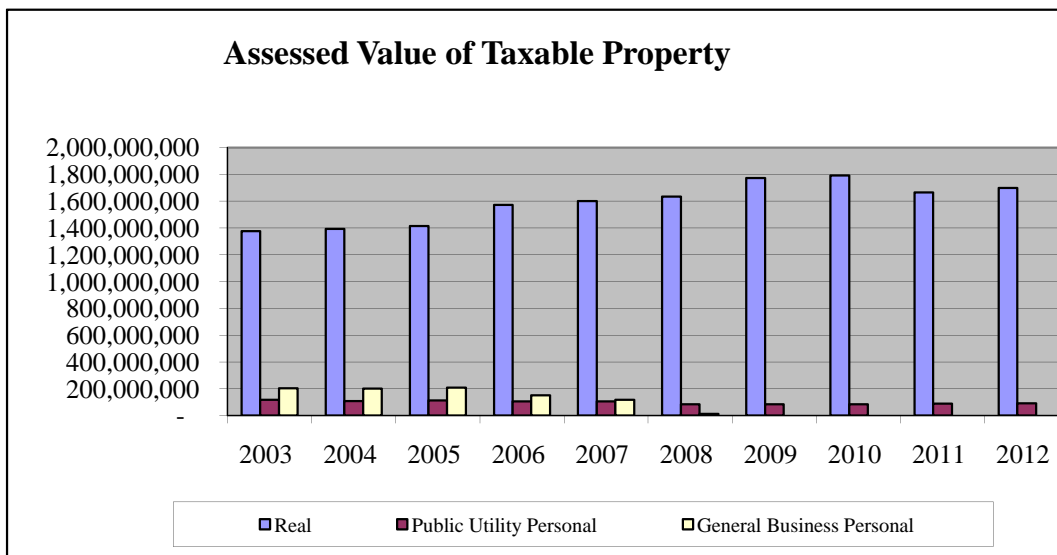
Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
2003	\$1,114,259,610	\$262,876,730	\$3,934,675,257	\$117,809,380	\$133,874,295
2004	1,128,499,460	265,543,960	3,982,981,200	108,281,220	123,046,841
2005	1,145,499,810	267,933,050	4,038,379,600	112,489,690	127,829,193
2006	1,283,948,420	289,425,250	4,495,353,343	105,325,760	119,688,364
2007	1,301,741,680	298,864,870	4,573,161,571	105,562,920	119,957,864
2008	1,324,982,790	308,834,290	4,668,048,800	83,439,520	94,817,636
2009	1,441,613,360	330,250,650	5,062,468,600	84,441,360	95,956,091
2010	1,454,018,350	338,667,620	5,121,959,914	82,896,240	94,200,273
2011	1,352,676,560	313,264,790	4,759,832,429	88,675,130	100,767,193
2012	1,354,604,520	343,315,880	4,851,201,143	91,285,630	103,733,670

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax was assessed on all tangible personal property used in business in Ohio through 2008. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property tax was phased out during the years 2006-2008. The listing percentage prior to 2006 was 25% for machinery and equipment and 23% for inventories, then 18.75% for 2006, 12.5% for 2007, 6.25% for 2008, and zero for 2009 and after.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

Tangible Personal Property		Total			Weighted Average Tax Rate
General Business		Assessed Value	Estimated Actual Value	Ratio	
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	Weighted Average Tax Rate
\$204,183,090	\$816,732,360	\$1,699,128,810	\$4,885,281,913	34.78%	8.180989
200,781,900	803,127,600	1,703,106,540	4,909,155,641	34.69%	9.499745
207,608,020	830,432,080	1,733,530,570	4,996,640,873	34.69%	9.509913
150,133,390	800,711,413	1,828,832,820	5,415,753,120	33.77%	8.937169
116,875,390	935,003,120	1,823,044,860	5,628,122,555	32.39%	8.896911
11,636,920	93,095,360	1,728,893,520	4,855,961,796	35.60%	8.804623
-	-	1,856,305,370	5,158,424,691	35.99%	8.782952
-	-	1,875,582,210	5,216,160,187	35.96%	8.806351
-	-	1,754,616,480	4,860,599,622	36.10%	9.260835
-	-	1,789,206,030	4,954,934,813	36.11%	9.278699



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

	2003	2004	2005	2006	2007	2008
Unvoted Millage						
Operating	\$1.97	\$1.97	\$1.97	\$1.97	\$1.97	\$1.97
Permanent Improvement	0.01	0.01	0.01	0.01	0.01	0.01
Debt	0.54	0.54	0.54	0.54	0.54	0.54
Voted Millage - by levy						
1985 MHRS (648 Board) Operating - 5 years						
Residential/Agricultural Real	0.299660	0.299841	0.299937	0.272208	0.272181	0.253477
Commercial/Industrial and Public Utility Real	0.413404	0.414300	0.415982	0.393076	0.393289	0.365758
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	0.249717	0.249868	0.249948	0.249948	0.226818	0.211231
Commercial/Industrial and Public Utility Real	0.347792	0.348546	0.349960	0.349960	0.330869	0.307708
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	0.982477	0.983072	0.983387	0.892471	0.892383	0.831058
Commercial/Industrial and Public Utility Real	1.137538	1.140004	1.144631	1.081603	1.082189	1.006433
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	1.292733	1.293516	1.293930	1.174304	1.174188	
Commercial/Industrial and Public Utility Real	1.496761	1.500005	1.506093	1.423163	1.423933	
General Business and Public Utility Personal	1.75	1.75	1.75	1.75	1.75	
1999 MRDD (169 Board) Operating - 10 years						
Residential/Agricultural Real	1.477410	1.478304	1.478778	1.342062	1.341930	1.249712
Commercial/Industrial and Public Utility Real	1.710584	1.714292	1.721250	1.626472	1.627352	1.513434
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	0.849170	0.849683	0.849955	0.771375	0.771299	0.718296
Commercial/Industrial and Public Utility Real	0.855292	0.857146	0.860625	0.813236	0.813676	0.756717
General Business and Public Utility Personal	1.00	1.00	1.00	1.00	1.00	1.00
2003 MRDD (169 Board) Operating - 7 years						
Residential/Agricultural Real		1.330000	1.330000	1.207037	1.206919	1.123980
Commercial/Industrial and Public Utility Real		1.330000	1.330000	1.256764	1.257445	1.169421
General Business and Public Utility Personal		1.33	1.33	1.33	1.33	1.33
2007 Children Services Operating - 5 years						
Residential/Agricultural Real						1.629740
Commercial/Industrial and Public Utility Real						1.626115
General Business and Public Utility Personal						1.75
Total voted millage by type of property						
Residential/Agricultural Real	5.151167	6.484284	6.485935	5.909405	5.885718	6.017494
Commercial/Industrial and Public Utility Real	5.961371	7.304293	7.328541	6.944274	6.928753	6.745586
General Business and Public Utility Personal	7.18	8.51	8.51	8.51	8.51	8.51
Total millage by type of property						
Residential/Agricultural Real	7.671167	9.004284	9.005935	8.429405	8.405718	8.537494
Commercial/Industrial and Public Utility Real	8.481371	9.824293	9.848541	9.464274	9.448753	9.265586
General Business and Public Utility Personal	9.70	11.03	11.03	11.03	11.03	11.03

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Real property tax rates for voted levies are reduced so that inflationary increases in value do not generate additional revenue.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

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

2009	2010	2011	2012
\$1.97	\$1.97	\$1.97	\$1.97
-	-	-	-
0.54	0.54	0.54	0.54
0.253733	0.254043	0.273381	0.27360599
0.368142	0.373808	0.404546	0.4051176
0.60	0.60	0.60	0.60
0.211444	0.211702	0.227818	0.228005
0.309713	0.314480	0.340339	0.340820
0.50	0.50	0.50	0.50
0.831899	0.832915	0.896318	0.897054
1.012991	1.028583	1.113162	1.114733
1.33	1.33	1.33	1.33
1.250976	1.252504	1.347848	1.348954
1.523296	1.546742	1.673928	1.676290
2.00	2.00	2.00	2.00
0.719022	0.719900	0.774701	0.775337
0.761648	0.773371	0.836964	0.838145
1.00	1.00	1.00	1.00
1.125116	1.126490	1.212241	1.213237
1.177042	1.195159	1.293435	1.295262
1.33	1.33	1.33	1.33
1.631386	1.633378	1.750000	1.750000
1.636712	1.661905	1.750000	1.750000
1.75	1.75	1.75	1.75
6.023576	6.030932	6.482307	6.486193
6.789544	6.894048	7.412374	7.420367
8.51	8.51	8.51	8.51
8.533576	8.540932	8.992307	8.996193
9.299544	9.404048	9.922374	9.930367
11.02	11.02	11.02	11.02

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<i>In County School Districts:</i>										
Ashtabula Area City Schools	\$51.55	\$52.00	\$52.00	\$52.50	\$52.50	\$52.50	\$52.50	\$52.00	\$52.00	\$50.85
Buckeye Local Schools	43.61	43.61	45.31	45.31	45.31	45.31	45.31	45.31	45.31	45.21
Conneaut Area City Schools	45.83	45.83	45.83	37.63	37.63	37.63	37.63	37.63	37.63	37.63
Geneva Area City Schools	52.93	52.93	52.93	51.88	52.01	52.01	51.64	51.64	51.64	50.74
Grand Valley Local Schools	50.11	50.06	50.01	50.01	50.01	50.01	50.01	48.01	48.01	48.01
Jefferson Area Local Schools	47.97	47.97	54.73	54.73	54.73	54.73	54.73	54.73	54.73	52.73
Pymatuning Valley Local Schools	39.03	33.23	38.92	37.92	37.84	37.84	35.05	35.33	35.33	35.93
<i>Out of County School Districts:</i>										
Ledgemont Local Schools	50.20	50.20	50.20	50.20	50.2	50.2	50.2	50.2	50.2	50.2
<i>Joint Vocational School Districts:</i>										
Join Vocational School District	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11
<i>Cities:</i>										
Ashtabula	12.11	11.11	11.11	11.11	9.31	9.31	9.31	9.31	9.31	9.31
Conneaut	8.67	8.67	8.53	8.30	8.1	8.1	7.9	7.9	7.9	7.26
Geneva	8.70	8.70	8.70	8.70	8.7	8.7	8.7	8.7	8.7	8.7
<i>Villages:</i>										
Andover	12.81	10.81	11.35	11.35	11.35	11.35	11.35	11.35	11.35	11.35
Geneva-on-the-lake	15.80	15.80	17.35	17.35	17.35	17.35	17.13	17.13	17.13	13.83
Jefferson	10.28	10.28	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53
North Kingsville	6.18	6.18	6.18	5.60	5.60	5.60	5.18	5.18	5.18	6.28
Roaming Shores				7.70	7.70	7.70	7.70	7.70	7.70	7.70
Rock Creek	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88
Orwell	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	5.06
<i>Townships:</i>										
Andover	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85
Andover (Excluding Vill)	10.48	9.73	8.98	8.98	10.48	10.48	10.48	10.48	10.48	10.48
Ashtabula	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Ashtabula (Excluding City)	15.26	15.02	15.02	14.02	15.51	15.51	16.01	17.01	17.01	18.01
Austinburg	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98
Cherry Valley	6.33	6.33	6.33	6.33	6.58	6.58	6.58	6.58	6.58	7.08
Colebrook	7.23	7.23	8.23	8.23	8.23	8.23	8.23	8.23	8.23	8.23
Denmark	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39
Dorset	9.98	9.98	12.98	12.98	12.98	12.98	12.98	9.98	9.98	9.98
Geneva	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Geneva (Excluding City & Vill)	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39
Harpersfield	8.10	8.10	7.90	7.90	7.48	7.48	7.48	7.48	7.48	8.18
Hartsgrove	9.38	9.38	9.38	9.38	10.38	10.38	10.38	10.38	10.38	10.38
Jefferson	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Jefferson (Excluding Vill)	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48
Kingsville	12.68	12.68	12.68	12.68	13.18	13.18	13.18	13.18	13.18	13.18
Lenox	8.48	8.48	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98

(continued)

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Monroe	14.18	14.18	14.18	14.18	14.18	14.18	11.68	13.68	13.68	13.68
Morgan	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Morgan (Excluding Villages)	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
New Lyme	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
Orwell	2.17	2.17	1.92	1.92	1.92	1.92	1.42	1.42	1.42	1.42
Orwell (Excluding Vill)	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06
Pierpont	10.68	10.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68
Plymouth	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
Richmond	4.58	4.58	4.58	4.58	6.08	6.08	6.08	6.08	6.08	6.08
Rome	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Rome (Excluding Vill)	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Saybrook	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Saybrook (Excluding City)	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11
Sheffield	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68
Trumbull	11.48	11.48	11.48	11.48	7.98	7.98	7.98	7.98	7.98	7.98
Wayne	13.58	13.58	13.58	13.58	13.58	13.58	12.58	12.58	12.58	12.58
Williamsfield	12.94	12.94	12.94	12.94	13.44	13.44	13.44	13.44	13.44	13.44
Windsor	15.98	15.48	15.48	14.98	14.98	14.98	14.98	14.98	14.98	14.98
Ambulance Districts										
Jefferson Ambulance District	4.80	4.80	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Northwest Ambulance District	4.03	4.03	4.03	3.50	3.50	3.50	3.50	3.50	3.50	3.50
South Central Ambulance District	3.19	2.67	2.67	2.50	2.50	2.50	2.25	2.25	2.25	2.25
Parks										
Ashtabula Township	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18
Conneaut Township	1.64	1.64	1.64	1.64	1.64	1.64	1.14	1.14	1.14	1.14
Geneva Township	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42
Saybrook Township	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62
Cemeteries										
Geneva Union	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64
Jefferson Oakdale Union	1.00	1.00	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Libraries										
Harbor Topky Library	2.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00	4.00	4.00
Kingsville Public Library	----	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Recreational Districts										
Orwell Recreational District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

The rates presented in this Table represent the original voted rates.

Overlapping rates are those of local and county governments that apply to property owners within the County.

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

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

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (1)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2003	\$2,065,133	\$2,016,812	97.66%	\$18,767	\$2,035,579	98.57%
2004	2,154,408	2,138,537	99.26	16,879	2,155,416	100.05
2005	2,343,991	2,307,766	98.45	20,934	2,328,700	99.35
2006	1,727,521	1,634,707	94.63	136,480	1,771,187	102.53
2007	1,250,353	1,247,380	99.76	104,934	1,352,314	108.15
2008	678,192	674,179	99.41	17,206	691,385	101.95
2009	183,746	181,033	98.52	3,687	184,720	100.53
2010	74,432	73,958	99.36	3,284	77,242	103.78
2011	0	0	n/a	7,425	7,425	n/a
2012	0	0	n/a	0	0	n/a

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

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

Ashtabula County, Ohio
Property Tax Levies and Collections (1)
Real and Public Utility Taxes
Last Ten Years

Collection Year	Current Tax Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
2003	\$11,940,528	\$11,390,450	95.39%	\$548,644	\$11,939,094	99.99%	\$564,436	4.7%
2004	14,015,729	13,353,644	95.28%	631,150	13,984,794	99.78%	664,442	4.7%
2005	14,237,550	13,591,491	95.46%	716,123	14,307,614	100.49%	401,761	2.8%
2006	14,739,768	14,036,934	95.23%	611,288	14,648,222	99.38%	477,696	3.2%
2007	15,094,356	14,230,140	94.27%	765,346	14,995,486	99.34%	534,194	3.5%
2008	15,807,171	14,970,843	94.71%	792,241	15,763,084	99.72%	656,280	4.2%
2009	16,443,590	15,502,626	94.28%	778,643	16,281,269	99.01%	637,391	3.9%
2010	16,626,777	15,492,475	93.18%	818,657	16,311,132	98.10%	1,071,405	6.4%
2011	16,503,739	15,548,138	94.21%	913,737	16,461,875	99.75%	1,084,241	6.6%
2012	16,423,461	15,309,996	93.22%	813,973	16,123,969	98.18%	1,688,888	10.3%

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

2012 and 2006 (1)

Name of Taxpayer	2012	
	Assessed Value	Percent of Real Property Assessed Value
CCA Western Properties, Inc.	\$25,049,150	1.48%
Pinney Dock	14,526,700	0.86
Roni Lee LLC	9,578,660	0.56
U.S. Bank National Association	7,473,850	0.44
Norfolk Southern Combined	6,190,580	0.36
ABC Chemicals, Inc.	4,158,900	0.24
Wal-Mart Real Estate	3,539,800	0.21
First Energy Generation	3,044,270	0.18
Lowe's Home Centers, Inc.	2,047,500	0.12
Donald E. Andrus	1,793,610	0.11
Totals	<u>\$77,403,020</u>	<u>4.56%</u>
Total Assessed Valuation	<u>\$1,697,920,400</u>	
Name of Taxpayer	2006	
	Assessed Value	Percent of Real Property Assessed Value
Ashtabula Mall Co	\$12,998,740	0.83%
CEI	7,212,160	0.46
ABC Chemicals	4,081,830	0.26
E&L Investors	2,138,430	0.14
Premix Inc.	1,691,350	0.11
Wal-Mart Stores Inc.	1,595,560	0.10
Molded Fiber Glass	1,469,110	0.09
Pinney Dock	1,437,230	0.09
Cascade Ohio, Inc.	1,381,540	0.09
Elkem Metals Company LP	1,325,440	0.08
Totals	<u>\$35,331,390</u>	<u>2.25%</u>
Total Assessed Valuation	<u>\$1,573,373,670</u>	

(1) The amounts presented represent the assessed values upon which 2011 and 2006 collections were based.

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

Ashtabula County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2012 and 2006

Name of Taxpayer	2012	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric Illuminating Company	\$47,552,040	52.09%
The Aqua Ohio Water Company	19,911,760	21.81
East Ohio Gas/Dominion East Ohio	7,110,740	7.79
Ohio Edison	6,908,320	7.57
American Transmission System	5,539,280	6.07
First Energy Generation	3,474,570	3.81
Orwell Natural Gas Co Inc	621,310	0.68
Eastern Natural Gas Co	73,730	0.08
Camplands Water LLC	58,040	0.06
Columbia Gas Trans Corp.	16,770	0.02
Total	\$91,266,560	99.98%
Total Assessed Valuation	\$91,285,630	
Name of Taxpayer	2006	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric	\$27,080,040	25.71%
Western Reserve Tele Co	6,737,520	6.40
East Ohio Gas Co/Dominion	3,998,800	3.80
Consolidated Rail Corp.	2,942,000	2.79
Consumers Ohio Water	2,417,620	2.30
Ohio American Water	2,324,970	2.21
Ohio Edison Co.	1,828,940	1.74
United Telephone Co	1,573,950	1.49
Conneaut Telephone Co	1,260,430	1.20
Norfolk Southern Combined	728,480	0.69
Total	\$50,892,750	48.33%
Total Assessed Valuation	\$105,325,760	

(1) The amounts presented represent the assessed values upon which 2012 and 2006 collections were based.

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

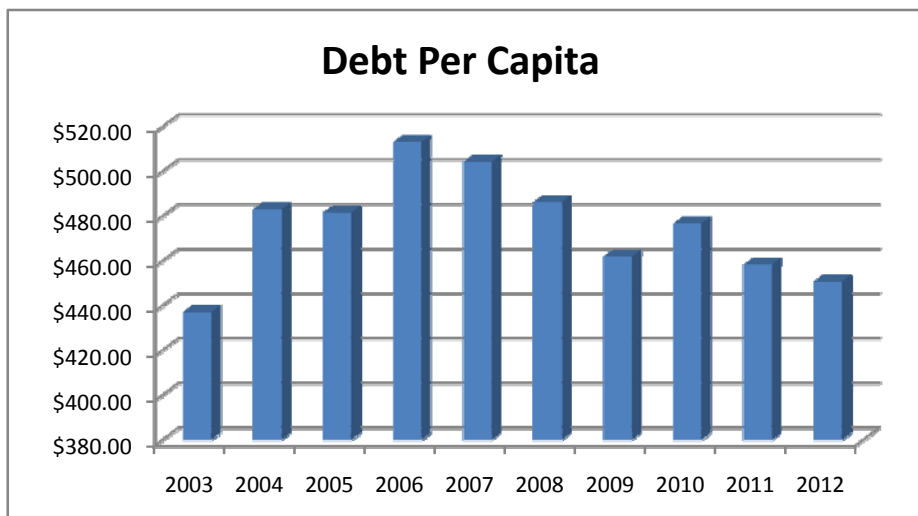
Ashtabula County, Ohio
*Ratios of Outstanding Debt to
Total Personal Income and Debt per Capita
Last Ten Years*

Year	Governmental Activities			Business-Type Activities		
	General Obligation Bonds	Special Assessment Bonds	Other	General Obligation Notes	Revenue Bonds	OWDA Loans
2003	\$ 9,199,584	\$ 260,000	\$ 243,891	\$ -	\$ 418,800	\$ 23,068,805
2004	8,259,306	-	341,182	-	14,501,083	22,675,960
2005	7,265,603	-	506,873	-	19,759,352	17,627,069
2006	6,372,232	-	516,023	-	26,787,249	17,451,605
2007	5,442,766	-	1,323,590	-	25,993,899	17,006,081
2008	4,470,771	-	871,090	7,324,502	18,467,160	16,457,888
2009	3,524,357	-	513,505	7,330,000	18,002,429	15,907,119
2010	6,296,345	-	1,093,522	7,000,000	17,517,099	15,267,261
2011	6,059,400	-	909,467	6,709,659	17,007,269	14,585,046
2012	6,706,192	-	601,570	6,425,408	16,470,739	13,871,345

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)
\$ 412,406	\$ 11,186,677	\$ 44,790,163	1.81%	\$ 437.18
618,229	3,000,000	49,395,760	1.95%	483.16
976,007	3,000,000	49,134,904	1.88%	481.69
940,399	-	52,067,508	1.93%	513.13
1,256,883	-	51,023,219	1.84%	504.43
1,361,633	-	48,953,044	1.71%	486.38
1,274,956	-	46,552,366	1.60%	461.98
1,216,704	-	48,390,931	1.67%	476.77
1,269,165	-	46,540,006	1.56%	458.36
1,181,031	-	45,256,285	1.42%	450.81



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
2003	102,453	\$4,885,281,913	\$ 9,199,584	0.188%	\$ 89.79
2004	102,235	4,909,155,641	8,259,306	0.168%	80.79
2005	102,005	4,996,640,873	7,265,603	0.145%	71.23
2006	101,471	5,415,753,120	6,372,232	0.118%	62.80
2007	101,151	5,628,122,555	5,442,766	0.097%	53.81
2008	100,648	4,855,961,796	11,795,273	0.243%	117.19
2009	100,648	5,158,424,691	10,854,357	0.210%	107.84
2010	101,497	5,216,160,187	13,296,345	0.255%	131.00
2011	101,536	4,860,599,622	12,769,059	0.263%	125.76
2012	100,389	4,954,934,813	13,131,600	0.265%	130.81

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

Ashtabula County
Computation of Legal Debt Margin
Last Ten Years

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Tax Valuation	\$1,699,128,810	\$1,703,106,540	\$1,733,530,570	\$1,828,832,820	\$1,823,044,860	\$1,728,893,520	\$1,856,305,370	\$1,875,582,210	\$1,754,616,480	\$1,789,206,030
Debt Limit (1)	40,978,220	41,077,663	41,838,264	44,220,821	44,076,122	41,722,338	44,907,634	45,389,555	42,365,412	43,230,151
General Bonded Outstanding										
General Obligation Bonds	9,199,584	8,259,306	7,265,603	6,533,083	5,442,766	4,470,771	3,524,357	6,296,345	6,059,400	6,706,192
Special Assessment Bonds	260,000	-	-	-	-	-	-	-	-	-
Revenue Bonds	418,800	14,610,000	19,759,352	26,787,249	26,137,900	18,558,200	18,089,000	17,517,099	17,007,269	16,470,739
General Obligation Notes	-	-	-	-	-	7,330,000	7,330,000	7,000,000	6,700,000	6,425,408
OWDA Loans	23,068,805	22,675,960	17,627,069	17,451,605	17,006,081	16,457,888	15,907,120	15,267,261	14,585,046	13,871,345
OPWC Loans	437,406	354,030	976,007	1,080,399	1,381,882	1,471,633	1,527,170	1,433,025	1,458,094	1,342,567
503 Corporation Loan	580,027	555,154	529,851	504,301	478,404	452,341	452,235	426,106	399,519	372,666
Notes	11,186,677	3,000,000	3,000,000	236,711	272,229	195,117	114,075	81,878	78,679	75,802
Total	45,151,299	49,454,450	49,157,882	52,593,348	50,719,262	48,935,950	46,943,957	48,021,714	46,288,007	45,264,719
Less:										
Revenue Bonds	418,800	14,610,000	19,759,352	26,787,249	26,137,900	18,558,200	18,089,000	17,517,099	17,007,269	16,470,739
OWDA Loans	23,068,805	22,675,960	17,627,069	17,451,605	17,006,081	16,457,888	15,907,120	15,267,261	14,585,046	13,871,345
OPWC Loans	437,406	354,030	976,007	940,399	1,381,882	1,471,633	1,527,170	1,433,025	1,458,094	1,342,567
Special Assessment Bonds	260,000	-	-	-	-	-	-	-	-	-
Notes	11,186,677	3,000,000	3,000,000	-	272,229	195,117	114,075	81,878	78,679	6,501,210
Amount Available in Debt Service	418,185	427,861	548,865	748,999	400,428	404,580	579,287	403,550	312,077	438,563
Amount of Debt Subject to Limit	9,361,426	8,386,599	7,246,589	6,665,096	5,520,742	11,848,532	10,727,305	13,318,901	12,846,842	6,640,295
Legal Debt Margin	\$ 31,616,794	\$ 32,691,064	\$ 34,591,675	\$ 37,555,725	\$ 38,555,380	\$ 29,873,806	\$ 34,180,329	\$ 32,070,654	\$ 29,518,570	\$ 36,589,856
Legal Debt Margin as a Percentage of the Debt Limit	77.16%	79.58%	82.68%	84.93%	87.47%	71.60%	76.11%	70.66%	69.68%	84.64%
Unvoted Debt Limit (2)	\$ 16,991,288	\$ 17,031,065	\$ 17,335,306	\$ 18,288,328	\$ 18,230,449	\$ 17,288,935	\$ 18,563,054	\$ 18,755,822	\$ 17,546,165	\$ 17,892,060
Amount of Debt Subject to Limit	9,361,426	8,386,599	7,246,589	6,665,096	5,520,742	11,848,532	10,727,305	13,318,901	12,846,842	6,640,295
Unvoted Legal Debt Margin	\$ 7,629,862	\$ 8,644,466	\$ 10,088,717	\$ 11,623,232	\$ 12,709,707	\$ 5,440,403	\$ 7,835,749	\$ 5,436,921	\$ 4,699,323	\$ 11,251,765
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	44.90%	50.76%	58.20%	63.56%	69.72%	31.47%	42.21%	28.99%	26.78%	62.89%

(1) 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

(2) 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, 2012

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County	Amount Applicable To County
Direct - Ashtabula County			
General Obligation Bonds	\$ 6,706,192	100.00%	\$ 6,706,192
OPWC Loans	161,536	100.00%	161,536
Long-term Notes	75,802	100.00%	75,802
Capital Leases	104,093	100.00%	104,093
<i>Total Direct - Ashtabula County</i>	<i>7,047,623</i>		<i>7,047,623</i>
Overlapping			
Cities Wholly Within the County	5,740,302	100.00%	5,740,302
Villages Wholly Within the County	4,258,766	100.00%	4,258,766
Townships Wholly Within the County	1,538,482	100.00%	1,538,482
School Districts Wholly Within the County	95,665,664	100.00%	95,665,664
<i>Total Overlapping</i>	<i>107,203,214</i>		<i>107,203,214</i>
<i>Totals</i>	<i>\$ 114,250,837</i>		<i>\$ 114,250,837</i>

Source: Ashtabula County Auditor

Ashtabula County, Ohio
Pledged Revenue Coverage
Enterprise Funds
Last Ten Years

Year	(1) Gross Revenues	Operating Expenses Net of Depreciation	Net Available Revenue	Bond Debt Service Principal and Interest	OWDA Loan Principal and Interest	OPWC Loan Principal and Interest	Note Principal and Interest	Total	Coverage
<u>Sewer District Fund Debt Coverage</u>									
2003	\$ 7,037,765	(2) \$ 3,306,559	(2) \$ 3,731,206	\$ 29,655	(2) \$ 832,026	(2) \$ 23,135	(2) -	\$ 884,816	4.22
2004	1,710,979	1,132,611	578,368	29,740	384,374	15,835	-	429,949	1.35
2005	1,820,120	1,448,147	371,973	29,700	319,835	15,835	-	365,370	1.02
2006	2,006,043	1,429,632	576,411	29,740	356,095	15,836	-	401,671	1.44
2007	2,420,098	1,720,260	699,838	29,755	362,436	15,835	-	408,026	1.72
2008	2,124,304	1,722,643	401,661	29,745	371,433	15,835	-	417,013	0.96
2009	2,260,550	1,736,490	524,060	29,710	378,982	15,835	-	424,527	1.23
2010	4,036,819	2,017,114	2,019,705	29,750	358,461	16,565	-	404,776	4.99
2011	2,231,447	1,188,826	1,042,621	29,660	365,793	17,293	-	412,746	2.53
2012	2,654,209	1,614,905	1,039,304	29,745	373,126	17,292	-	420,163	2.47
<u>Water District Fund Debt Coverage</u>									
2004	2,964,132	2,590,629	373,503	-	825,600	13,535	-	839,135	0.45
2005	6,610,272	5,496,867	1,113,405	149,310	6,842,037	19,770	-	7,011,117	0.16
2006	2,850,956	1,703,371	1,147,585	304,008	923,856	19,772	-	1,247,636	0.92
2007	3,996,568	2,467,910	1,528,658	304,157	931,917	23,371	-	1,259,445	1.21
2008	3,326,833	2,221,686	1,105,147	304,148	946,879	42,997	-	1,294,024	0.85
2009	3,238,236	2,217,653	1,020,583	303,979	934,905	70,842	-	1,309,726	0.78
2010	4,252,087	2,052,189	2,199,898	304,632	939,968	70,840	-	1,315,440	1.67
2011	4,010,160	2,178,849	1,831,311	308,033	942,077	70,843	-	1,320,953	1.39
2012	4,097,744	2,196,067	1,901,677	314,514	942,194	70,842	-	1,327,550	1.43
<u>Geneva State Park Lodge Fund Debt Coverage</u>									
2003	-	1,602,148	(1,602,148)	-	-	-	138,885	138,885	(11.54)
2004	4,023,592	3,790,517	233,075	402,101	-	-	15,348,376	15,750,477	0.01
2005	315,810	3,448	312,362	797,357	-	-	193,580	990,937	0.32
2006	392,558	133,447	259,111	1,107,692	-	-	3,147,007	4,254,699	0.06
2007	575,541	94,035	481,506	1,871,358	-	-	-	1,871,358	0.26
2008	1,012,308	166,594	845,714	1,105,923	-	-	-	1,105,923	0.76
2009	663,757	544,424	119,333	1,105,903	-	-	-	1,105,903	0.11
2010	1,778,214	1,048,669	729,545	1,021,431	-	-	-	1,021,431	0.71
2011	883,175	712,434	170,741	1,104,413	-	-	-	1,104,413	0.15
2012	612,367	367,736	244,631	1,103,906	-	-	-	1,103,906	0.22

(1) Includes interest income and other non-operating revenue.

(2) Amounts include both water and sewer activity. In 2003, these funds were combined and reported as a single fund.

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

Ashtabula County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
2003	102,453	\$ 2,478,835	\$ 24,195	7.8
2004	102,235	2,529,445	24,741	7.2
2005	102,005	2,606,939	25,557	7.1
2006	101,471	2,696,707	26,576	6.6
2007	101,151	2,773,000	27,414	6.9
2008	100,648	2,856,031	28,376	8.0
2009	100,767	2,916,210	28,940	13.3
2010	101,497	2,897,584	28,548	12.1
2011	101,536	2,987,875	29,427	10.6
2012	100,389	3,176,046	31,637	9.0

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)	2012		
		Number of Employees (1)	Rank	Percentage of Total Employment
Ashtabula County Medical Center	Hospital	1,000	1	2.1%
Ashtabula County Government	Government	870	2	1.8
Ashtabula Area City Schools	Education	550	3	1.2
Cristal Global	Chemical Manufacturer	490	4	1.0
KraftMaid Cabinetry	Cabinet Manufacturer	484	5	1.0
Kennametal, Inc.	Manufacturing of Metal Cutting Tools	377	6	0.8
General Aluminum	Manufacturing of Aluminum Castings	370	7	0.8
Premix, Inc.	Manufacturing of Reinforced Plastics	335	8	0.7
Conneaut Area City Schools	Education	317	9	0.7
Molded Fiber Glass	Manufacturing of Composites	300	10	0.6
Total		<u>5,093</u>		<u>10.8</u>
Total Employment within the County (2)		<u>47,319</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

	2002	2003	2004	2005	2006
General Government					
Legislative and Executive					
Commissioners	8.50	9.50	8.50	7.50	8.00
Auditor	18.00	17.00	17.00	16.00	16.00
Treasurer	8.50	8.50	8.00	7.00	7.50
Prosecuting Attorney	21.50	20.25	20.25	13.00	20.25
Board of Elections	10.50	11.50	10.50	11.00	10.50
Recorder	6.00	6.00	6.00	5.00	5.00
Buildings and Grounds	8.00	8.00	7.00	7.00	6.00
Data Processing	4.00	3.00	4.00	4.50	4.50
Risk Management	-	-	-	2.00	2.00
Planning Commission	6.00	3.00	3.00	3.00	3.00
Judicial					
Common Pleas					
Eastern County Court					
Western County Court					
Probate Court	6.00	6.00	6.00	6.00	6.00
Juvenile Court	22.00	22.00	22.00	20.00	20.00
Clerk of Courts	15.00	16.00	15.00	14.00	14.00
Youth Detention Center	18.00	17.00	16.50	16.00	16.00
Law Library	1.00	1.00	1.00	1.00	1.00
Public Safety					
Sheriff	75.00	85.00	85.50	85.50	88.50
Probation	2.00	2.00	2.00	2.00	3.00
Emergency Management Agency	4.50	4.00	3.00	4.00	4.00
Coroner	3.50	3.50	3.50	3.50	4.00
Public Works					
Engineer	67.75	65.25	58.75	60.50	60.75
Building Department	6.00	6.00	6.00	6.00	6.00
Environmental Services	13.25	13.50	14.75	12.00	13.50
Recycling	2.00	4.00	4.00	4.00	3.50
Health					
MRDD	170.00	171.00	162.00	166.00	150.00
Alcohol, Drug Abuse and Mental Health	4.00	4.00	4.00	4.00	4.00
Human Services					
Nursing Home	249.50	220.00	200.50	171.50	179.50
Jobs and Family Services	141.50	141.25	140.75	140.00	139.00
Children's Services	83.00	86.50	67.00	71.50	78.00
Child Support Enforcement Agency	24.00	27.00	26.00	29.00	30.00
Veteran Services	8.00	7.50	6.50	6.50	7.50
Total	<u>1,007.00</u>	<u>989.25</u>	<u>929.00</u>	<u>899.00</u>	<u>911.00</u>

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

The count is performed on July 1 each year.

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

2007	2008	2009	2010	2011	2012
13.00	12.00	10.00	10.00	10.00	9.50
15.50	18.50	20.00	17.00	18.50	18.50
7.50	7.50	5.50	4.00	5.50	5.50
22.25	23.50	23.50	22.00	22.00	22.50
8.50	8.50	10.00	4.00	6.00	6.00
5.00	5.00	5.00	4.00	5.00	5.00
6.00	6.00	4.00	4.00	4.50	3.50
5.00	4.00	4.00	4.00	2.00	2.00
2.00	2.00	2.00	2.00	2.00	1.00
3.00	3.00	2.00	2.00	3.00	1.00
		34.00	32.00	37.00	34.00
		6.00	4.00	4.00	5.00
		7.00	5.00	7.00	7.00
8.00	8.00	6.00	5.00	5.50	6.00
21.00	22.00	14.00	14.00	15.50	11.50
17.00	17.00	15.00	14.00	14.00	15.00
16.00	17.00	21.00	21.87	21.00	21.50
1.00	1.00	1.00	1.00	1.00	1.00
87.00	88.00	81.50	58.00	70.00	73.00
4.00	4.00	4.00	3.00	3.00	3.00
4.00	3.00	3.00	3.00	3.00	4.00
4.50	4.50	4.00	2.00	3.50	3.50
64.50	63.50	55.00	46.00	50.00	46.25
6.00	6.00	4.00	4.00	5.00	4.00
13.00	13.00	18.00	20.00	21.00	19.00
3.00	3.00	3.00	3.00	n/a	3.00
166.00	168.00	165.00	143.00	166.00	134.00
7.00	7.50	7.00	7.00	7.00	6.50
193.00	205.00	181.00	176.00	137.00	135.00
137.50	135.00	122.00	113.00	105.00	101.00
79.00	79.50	72.00	64.00	70.00	75.00
29.00	29.00	27.00	26.00	24.00	23.00
7.50	7.50	6.00	4.00	6.00	6.00
<u>955.75</u>	<u>971.50</u>	<u>942.50</u>	<u>841.87</u>	<u>854.00</u>	<u>811.75</u>

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

	2006	2007	2008	2009	2010	2011	2012
General Government							
Legislative and Executive							
Commissioners							
Number of resolutions	746	662	629	644	526	508	515
Auditor							
Number of real estate transfers	5,168	4,571	4,064	3,627	4,528	4,369	4,679
Number of parcels	81,270	81,634	81,737	81,751	81,792	80,670	80,382
Number of checks issued	56,602	52,463	37,856	37,694	32,144	32,517	25,684
Number of direct deposits / EFTs	n/a	4,589	16,661	21,944	24,172	23,690	26,538
Treasurer							
Number of parcels collected	65,821	66,131	65,298	68,600	66,097	68,446	69,742
Return on portfolio	\$ 2,636,023	\$ 2,842,752	\$ 1,399,780	\$ 340,793	\$ 182,853	\$ 430,935	\$ 365,682
Average Interest Rate	4.74%	4.75%	2.05%	0.73%	0.40%	0.74%	0.63%
Board of Elections							
Number of registered voters	62,265	60,432	64,209	64,674	65,801	62,534	64,651
Number of voters last general election	35,197	19,416	45,817	28,153	30,902	30,931	43,745
Percentage of register voters that voted	57%	32%	71%	44%	47%	49%	68%
Recorder							
Number of deeds recorded	6,008	5,254	4,602	4,146	5,214	4,487	4,760
Number of mortgages recorded	13,828	11,079	8,747	7,377	9,354	6,796	7,505
Number of leases recorded	1,570	723	2,447	345	589	607	1,646
Number of liens recorded	667	728	653	525	681	638	769
Miscellaneous documents recorded	309	320	305	272	317	215	230
Judicial							
Common Pleas Courts							
Number of civil cases filed	n/a	1,554	1,633	1,386	1,352	1,179	1,082
Number of criminal cases filed	n/a	470	511	458	461	506	802
Number of domestic cases filed	n/a	521	489	517	533	486	486
Eastern County Court							
Number of civil cases filed	n/a	734	755	709	684	702	573
Number of criminal cases filed	n/a	715	766	693	555	592	663
Number of traffic cases	n/a	3,429	3,497	2,602	2,274	2,238	3,154
Western County Court							
Number of civil cases filed	n/a	888	1,012	840	840	803	688
Number of criminal cases filed	n/a	1,358	1,217	1,105	1,105	1,120	1,108
Number of traffic cases	n/a	3,672	3,370	2,906	2,906	2,071	2,454

(Continued)

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

	2006	2007	2008	2009	2010	2011	2012
Public Works							
Engineer							
Miles of roads resurfaced							
Hot Mix	6.40	5.35	1.65	3.42	9.71	14.19	6.38
Cold Mix	14.89	14.25	11.80	12.60	13.40	13.61	14.35
Chip and Seal	41.97	35.84	31.08	28.18	25.55	23.55	22.46
Number of bridges and culverts replaced/improved	9	17	21	20	26	27	27
Number of signs and markers erected	1,338	1,453	788	1,097	959	967	1,040
Health							
MRDD							
Number of students enrolled							
Early intervention program	55	66	64	89	90	103	96
Preschool	16	16	12	18	16	15	16
School age	74	73	72	69	73	71	78
Dog and Kennel							
Dog Licenses Issued	11,426	11,336	11,392	11,293	10,859	10,542	10,520
Number of Kennels	71	68	63	63	87	83	20
Public Safety							
Sheriff							
Jail Operation							
Average daily jail census	n/a	108	95	81	85	97	113
Prisoners booked	n/a	2,207	2,107	1,792	1,873	1,591	1,678
Prisoners released	n/a	2,218	2,142	198	1,891	1,556	1,668
Enforcement							
Number of incidents reported	n/a	20,227	23,347	18,865	19,345	7,335	9,599
Number of citations issued	n/a	2,212	3,669	1,862	2,063	351	1,953
Number of papers served	n/a	6,110	2,245	4,702	4,532	556	440
Coroner							
Number of deaths reported	n/a	n/a	703	704	677	764	661
Number of deaths investigated	n/a	n/a	n/a	268	303	310	291
Number of autopsies performed	n/a	n/a	57	57	54	39	39
Building Department							
Number of residential permits issued	2,301	1,863	1,655	1,247	1,406	1,474	1,386
Number of commercial permits issued	606	660	596	651	663	640	631
Number of manufactured homes permits issued	n/a	n/a	n/a	n/a	n/a	18	27
Number of inspections performed	6,476	5,701	5,004	4,463	4,782	4,448	3,937

(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 Six Years (1)

	2007	2008	2009	2010	2011	2012
General Government						
Legislative and Executive						
Commissioners						
Administrative office space (sq. ft.)	14,074	14,074	14,074	14,074	14,074	14,074
Auditor						
Administrative office space	2,645	2,645	2,645	2,645	2,645	2,645
Treasurer						
Administrative office space	1,258	1,258	1,258	1,258	1,258	1,258
Prosecuting Attorney						
Administrative office space	4,639	4,639	4,639	4,639	4,639	4,639
Board of Elections						
Administrative office space	1,645	1,645	1,645	1,645	1,645	1,645
Voting Machines	140	140	140	140	140	140
Recorder						
Administrative office space	1,818	1,818	1,818	1,818	1,818	1,818
Buildings and Grounds						
Administrative office space	1,397	1,397	1,397	1,397	1,397	1,397
Data Processing						
Administrative office space	1,801	1,801	1,801	1,801	1,801	1,801
Office Services						
Administrative office space	1,973	1,973	n/a	n/a	n/a	n/a
Judicial						
Common Pleas Court						
Number of court rooms	3	3	3	3	3	2
Probate Court						
Number of court rooms	1	1	1	1	1	1
Juvenile Court						
Number of court rooms	1	1	1	1	1	1
Clerk of Courts						
Administrative office space	3,042	3,042	3,042	3,042	3,042	3,042
Law Library						
Administrative office space	1,294	1,294	1,294	1,294	1,294	1,294
Public Safety						
Sheriff						
Jail capacity	112	112	112	112	112	112
Number of patrol vehicles	51	56	56	44	44	48
Probation						
Number of vehicles	1	1	1	1	1	1

(Continued)

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

	2007	2008	2009	2010	2011	2012
Emergency Management Agency						
Number of emergency response vehicles	4	3	3	3	3	4
Coroner						
Number of emergency response vehicles	2	2	2	2	2	3
Public Works						
Engineer						
Centerline miles of roads	347.76	347.01	345.97	347.40	347.40	347.40
Number of bridges	415	415	415	415	414	414
Number of culverts	491	488	493	493	493	493
Number of vehicles	26	29	29	51	51	59
Health						
MRDD						
Number of facilities	1	1	1	1	1	1
Number of buses	21	22	22	23	23	26
Mental Health						
Number of facilities	0	0	0	0	0	0
Human Services						
Jobs and Family Services						
Administrative office space	25,870	25,870	25,870	25,870	25,870	25,870
Number of vehicles	13	14	14	14	14	12
Children's Services						
Administrative office space	23,814	23,814	23,814	23,814	23,814	23,814
Number of vehicles	10	10	10	9	9	12
Veteran Services						
Number of vehicles	3	3	3	1	1	1
Community and Economic Development						
Number of related infrastructure projects	5	7	11	7	7	6

(1) Information prior to 2007 is not available.

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

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Dave Yost • Auditor of State

ASHTABULA COUNTY FINANCIAL CONDITION

ASHTABULA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 20, 2013