



Mary Taylor, CPA
Auditor of State

**ASHTABULA COUNTY
FINANCIAL CONDITION**

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FINANCIAL CONDITION
ASHTABULA COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006

Federal Grantor / Pass Through Grantor / Program Title	Project / Grant Number	CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES						
<i>Passed Through Ohio Department of Jobs & Family Services and the Ohio Department of Mental Retardation & Developmental Disabilities:</i>						
Medical Assistance Programs:		93.778				
CAFS			\$ 1,035,950		\$ 1,035,950	
Targeted Case Management - Title XIX			584,091		584,091	
Medicaid			129,857		129,857	
Waiver Administration - Title - XIX			219		1,927	
Subtotal Medical Assistance Programs / TCM -- Title XIX			<u>1,750,117</u>		<u>1,751,825</u>	
State Children's Insurance Program	FY 06	93.767	<u>1,400</u>		<u>1,400</u>	
Social Services Block Grant - Title XX	MR-04 (05-06) MR-04 (06-07)	93.667	60,121		39,613	
			42,424		42,424	
Subtotal Social Services Block Grant - Title XX			<u>102,545</u>		<u>82,037</u>	
Subtotal - Ohio Department of MRDD			<u>1,854,062</u>		<u>1,835,262</u>	
<i>Passed Through Ohio Department of Jobs & Family Services and the Ohio Department of Mental Health:</i>						
Medical Assistance Program:		93.778				
Title XIX	FY 06		1,733,228		1,733,228	
	FY 07		1,728,098		2,151,212	
Subtotal - Title XIX			<u>3,461,326</u>		<u>3,884,440</u>	
State Children's Insurance Program	FY 06 FY 07	93.767	122,734		122,734	
			101,914		101,914	
Subtotal - State Children's Insurance Program			<u>224,648</u>		<u>224,648</u>	
Social Services Block Grant - Title XX	FY 06 FY 07	93.667	46,271		29,918	
			44,211		51,451	
Subtotal Social Services Block Grant - Title XX			<u>90,482</u>		<u>81,369</u>	
Community Mental Health Block Grant	FY 06 FY 07	93.958	32,110		32,110	
			45,771		35,123	
Subtotal Community Mental Health Grant			<u>77,881</u>		<u>67,233</u>	
Substance Abuse and Mental Health Services	04-TSIG-07-01	93.243	<u>13,661</u>		<u>6,830</u>	
Promoting Safe and Stable Families - Fast	03-CS-06-01 FY 07	93.556	-		10,209	
			13,933		7,055	
Subtotal Promoting Safe and Stable Families - Fast			<u>13,933</u>		<u>17,264</u>	
Public Health and Social Services Emergency Fund	03-IBHS-06-01 FY 07	93.003	1,062		2,125	
			1,063		2,125	
Subtotal - Public Health and Social Services Emergency Fund			<u>2,125</u>		<u>2,125</u>	
Subtotal - Ohio Department of Mental Health			<u>3,884,056</u>		<u>4,283,909</u>	
<i>Passed Through Ohio Department of Jobs & Family Services and the Ohio Department of Alcohol & Drug Addiction Services</i>						
Medical Assistance Program						
Title XIX	FY 06	93.778	197,824		197,824	
	FY 07		197,968		216,597	
Subtotal - Title XIX			<u>395,792</u>		<u>414,421</u>	
State Children's Insurance Program	FY 06 FY 07	93.767	21,075		21,075	
			8,411		8,411	
Subtotal - State Children's Insurance Program			<u>29,486</u>		<u>29,486</u>	
Prevention and Treatment of Substance Abuse:		93.959				
ADA Women's set aside	04-01012-Women-06-9028		172,721		172,721	
ADA Women's set aside	04-01012-Women-07-9028		172,718		172,718	
Federal per capita	FY 06		157,940		101,956	
Federal per capita	FY 07		156,012		159,479	
ADA TANF	N/A		19,204		17,466	
ADA TANF	N/A		26,952		7,245	
Subtotal - Prevention and Treatment of Substance Abuse			<u>705,547</u>		<u>631,585</u>	
Subtotal - Ohio Department of Alcohol and Drug Addiction			<u>\$ 1,130,825</u>		<u>\$ 1,075,492</u>	

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

**FINANCIAL CONDITION
ASHTABULA COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006**

Federal Grantor / Pass Through Grantor / Program Title	Project / Grant Number	CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES</u>						
<i>Passed Through Ohio Department of Jobs & Family Services</i>						
Child Welfare Services		93.645	\$ 116,040		\$ 116,040	
Promoting Safe and Stable Families		93.556	81,539		81,539	
Chafee Foster Care Independence Program		93.674	18,620		18,620	
Subtotal Ohio Department of Jobs and Family Services:			216,199		216,199	
<i>Passed Through the Ohio Department of Aging; passed through District XI Area Agency on Aging: Aging Cluster: Special Programs for the Aging - Title III - B</i>						
	FY 06	93.044	25,762		25,762	
Total U.S. Department of Health & Human Services			7,110,904		7,436,624	
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>						
<i>Direct Funding:</i>						
Shelter Care Plus (SPC) Program	OH16C30-7014	14.238	183,124		137,104	
<i>Passed Through Ohio Department of Development Office of Local Governmental Services:</i>						
Community Development Block Grant - Small Cities	B-F-03-004-1	14.228	7,900		20,484	
	B-F-04-004-1		465,100		505,798	
	B-F-05-004-1		113,800		110,939	
CDBG - Community Housing Improvement:	B-C-03-004-1		-		5,000	
	B-C-05-004-1		84,100		36,106	
Subtotal - CDBG Small Cities			670,900		678,327	
Community Development Block Grant - Water and Sewer	B-W-04-004-1	14.228	490,000		495,750	
Emergency Shelter Grants Program	B-H-05-004-1	14.228	19,075		19,075	
Community Housing Improvement Program	B-C-03-004-2	14.239			820	
	B-C-05-004-2		228,236		237,704	
Subtotal - Community Housing Improvement Program			228,236		238,524	
Total U.S. Department of Housing & Urban Development			1,591,335		1,568,780	
<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)	05-VAGENE-015	16.575	40,777		40,777	
	06-VAGENE-015		13,863		13,863	
Subtotal - Crime Victims Assistance Program			54,640		54,640	
<i>Passed Through the Ohio Governor's Office of Criminal Justice:</i>						
Violence Against Women Formula Grant	06-WF-VA5-8224	16.588	25,564		25,564	
Gun Prosecution Task Force	205-PS-PSN-349	16.609	14,973		14,973	
<i>Passed Through the Ohio Department of Youth Services:</i>						
Juvenile Accountability Incentive Block Grant	03-JB-015-A024	16.523			1,970	
Total U.S. Department of Justice			\$ 95,177		\$ 97,147	

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

**FINANCIAL CONDITION
ASHTABULA COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006**

Federal Grantor / Pass Through Grantor / Program Title	Project / Grant Number	CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<u>U.S. DEPARTMENT OF AGRICULTURE</u>						
<i>Passed Through the Ohio Department of Education:</i>						
Food Distribution Program	n/a	10.550		\$ 7,932		\$ 7,932
<i>Nutrition Cluster:</i>						
School Breakfast Program	n/a	10.553	\$ 25,986		\$ 25,986	
National School Lunch Program	n/a	10.555	93,736		93,736	
Subtotal - Nutrition Cluster			119,722		119,722	
Total U.S. Department of Agriculture			119,722	7,932	119,722	7,932
<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>						
<i>Workforce Investment Act -- Adult Programs</i>						
	PY 2005	17.258	112,533		112,533	
	PY 2006		63,292		63,292	
	FY 2005		136,841		136,841	
	FY 2006		280,629		280,629	
	FY 2007		109,377		102,470	
Subtotal - Adult Programs			702,672		695,765	
<i>Workforce Investment Act -- Youth Activities</i>						
	PY 2004	17.259	47,306		47,306	
	PY 2005		147,084		147,084	
	PY 2006		89,964		90,594	
Subtotal - Youth Activities			284,354		284,984	
<i>Workforce Investment Act -- Dislocated Workers</i>						
	PY 2004	17.260	23,829		23,829	
	PY 2005		50,766		50,766	
	FY 2005		102,366		102,366	
	FY 2006		113,930		112,586	
Subtotal - Dislocated Workers			290,891		289,547	
Total -- WIA Cluster			1,277,917		1,270,296	
Total U.S. Department of Labor			1,277,917		1,270,296	
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>						
<i>Passed Through the Ohio Department of Transportation Urban Mass Transportation Administration - Public Transportation for Non-Urbanized Areas:</i>						
ODOT Section 18 Operating Grant	RPT4004023051	20.509	551,554		551,554	
<i>Passed through the Ohio Governor's Highway Safety Office:</i>						
Overtime Enforcement Program	LEO-2006-4-00-00-00518	20.602	21,930		21,930	
<i>Highway Planning and Construction Cluster:</i>						
Ohio Department of Transportation Section 205	PID-18518	20.205	1,373,153		1,373,153	
Total U. S. Department of Transportation			1,946,637		1,946,637	
<u>U.S. GENERAL SERVICES ADMINISTRATION</u>						
<i>(On behalf of the Election Assistance Commission) Passed through the Ohio Secretary of State</i>						
Election Reform Payments	05-SOS-HAVA-04	39.011	24,380		24,301	
Help America Vote Act		90.401	866,220		866,220	
Subtotal - General Services Administration			\$ 890,600		\$ 890,521	

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

**FINANCIAL CONDITION
ASHTABULA COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006**

Federal Grantor / Pass Through Grantor / Program Title	Project / Grant Number	CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>						
<i>Passed Through the Ohio Department of Public Safety's Emergency Management Agency:</i>						
Homeland Security Grant Program Cluster:						
Domestic Preparedness Equipment Support Program	2005-GE-T5-0001	97.067	\$ 183,742		\$ 181,197	
Emergency Management Performance Grant	2005-EM-T5-0001	97.067	52,992		52,992	
Subtotal - Homeland Security Grant Program Cluster			236,734		234,189	
Hazard Mitigation Grant Program	FEMA-DR-1484-OH	97.039	6,125		9,000	
Total U.S. Department of Homeland Security			242,859		243,189	
<u>U.S. DEPARTMENT OF EDUCATION</u>						
<i>Passed through the Ohio Department of Health</i>						
Help Me Grow	n/a	84.181	82,208		82,208	
<i>Special Education Cluster:</i>						
Special Education Grants to States	0692296B-SF-06P	84.027	54,670		54,670	
Title VI Part-B IDEA	0692296B-SF-07P		17,102		17,102	
Subtotal - IDEA B			71,772		71,772	
Special Education - Early Childhood Grant						
Indicators of Success	069229-PG-S1-06P	84.173	11,347		11,347	
	069229-PG-S1-07P		5,044		5,044	
Subtotal - Special Education, Early Childhood Grant			16,391		16,391	
Special Education Grants to States						
Title V Innovative Programs	069229-C2-S1-06	84.298	429		477	
	069229-C2-S1-07		218		243	
Subtotal - ESEA Title V			647		720	
Total U.S. Department of Education			171,018		171,091	
Totals			\$13,446,169	\$ 7,932	\$ 13,744,007	\$ 7,932

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

**ASHTABULA COUNTY
FINANCIAL CONDITION**

FISCAL YEAR ENDED DECEMBER 31, 2006

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – SUBRECIPIENTS

The County passes-through certain Federal assistance received from the U.S. Department of Health and Human Services, the U.S. Department of Housing and Urban Development, and the U.S. Department of Justice to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash. The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

NOTE C - FOOD DISTRIBUTION

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2006 the County had no significant food commodities in inventory.

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

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

These loans are collateralized by mortgages on real estate and equipment liens through the 503 Corporation (a 501c3). At December 31, 2006, the gross amounts of loans outstanding under this program were \$2,434,570.

For the HOME loan program, the initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans have a 0% interest rate and are made to persons of low-moderate income households, most loans are 80% forgiven over a five to ten years period, and will be repaid upon transfer of the real estate to a new owner. Loans repaid, are used to make additional loans or for other eligible HOME expense. Such subsequent loans are subject to certain compliance requirements imposed by HUD and would not be included in this Schedule. The program has outstanding loans of \$154,318 as of December 31, 2006.

**ASHTABULA COUNTY
FINANCIAL CONDITION**

FISCAL YEAR ENDED DECEMBER 31, 2006

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE E - MATCHING REQUIREMENTS

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

NOTE F – WORKFORCE INVESTMENT ACT

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

NOTE G – 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 2006 were Homeland Security Grant Program (CFDA #97.067) and in accordance with guidance from the U.S. Department of Homeland Security are being reported under this CFDA:

CFDA#	Program	Amount
97.042	Emergency Management Performance Grants	\$ 52,992
97.073	State Homeland Security Program	181,197
97.067	Total - Homeland Security Grant Program	<u>\$ 234,189</u>



Mary Taylor, CPA

Auditor of State

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

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

To the Board of Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County (the County) as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 31, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Ashtabula County Airport, a discretely presented component unit, as described in our opinion on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. Also, other auditors audited the financial statements of the Ash/Craft Industries Inc., a discretely presented component unit, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to Ash/Craft Industries Inc.

Internal Control Over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

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

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

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**Internal Control Over Financial Reporting
(Continued)**

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

We noted certain matters that we reported to the County's management in a separate letter dated July 31, 2007.

Compliance and Other Matters

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

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated July 31, 2007.

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



Mary Taylor, CPA
Auditor of State

July 31, 2007



Mary Taylor, CPA

Auditor of State

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

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

To the Board of Commissioners:

Compliance

We have audited the compliance of Ashtabula County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2006. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County's basic financial statements include the operations of Ashtabula County Airport, which received \$1,290,898 in federal awards which is not included in the Schedule of Federal Awards for the year ended December 31, 2006. Our audit of Federal awards, described below, did not include the operations of Ashtabula County Airport because the component unit is legally separate from the primary government and the component unit engaged another auditor to audit its Federal award programs in accordance with OMB Circular A-133.

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

In our opinion, Ashtabula County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2006. In a separate letter to the County's management dated July 31, 2007, we reported matters related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

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

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that the entity's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

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 that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. In a separate letter to the County's management dated July 31, 2007, we reported other matters related to federal noncompliance not requiring inclusion in this report.

Schedule of Federal Awards Expenditures

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of Ashtabula County as of and for the year ended December 31, 2006, and have issued our report thereon dated July 31, 2007, which indicated that we did not audit the financial statements of Ash Craft Industries Inc., and the Ashtabula County Airport Authority, and our opinion, as it relates to the amounts included for Ash Craft Industries Inc., and the Ashtabula County Airport Authority, are based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of federal awards expenditures provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Financial Condition
Ashtabula County
Independent Accountant's Report on Compliance with Requirements
Applicable to Each Major Federal Program and Internal Control Over
Compliance In Accordance With OMB Circular A-133
Page 3

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

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

Mary Taylor, CPA
Auditor of State

July 31, 2007

**ASHTABULA COUNTY
FINANCIAL CONDITION**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other 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 other significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Medical Assistance Program CFDA # 93.778 Help America Vote Act CFDA #90.401 Highway Planning and Construction CFDA #20.205
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$412,558 Type B: all remaining programs
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

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

NONE

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

NONE

ASHTABULA COUNTY
FINANCIAL CONDITION

SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2006

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2005-001	Establish a fund for the Geneva State Park Lodge	Yes	

ASHTABULA COUNTY, OHIO

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

FOR THE YEAR ENDED DECEMBER 31, 2006



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, 2006

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COUNTY OF ASHTABULA

Roger A. Corlett, CPA, Auditor

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

July 31, 2007

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

As Ashtabula County Auditor, I am pleased to present Ashtabula County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2006. 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.

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

The Reporting Entity

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

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

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

The County Risk Sharing Authority, Inc., (CORSA) is a shared risk pool and the Ashtabula County Airport Authority and the Ashtabula County District Library are related organizations whose relationships to the County are described in Notes 11 and 19 to the basic financial statements. The County also participates in the Northeast Ohio Community Alternative Program Facility and the Children's Cluster Committee described in Note 20 to the Basic Financial Statements. A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

The County and the Form of Government

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

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

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

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

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

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

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

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

Ashtabula County features beautiful sandy beaches and is the home of Geneva-on-the-Lake, Ohio’s first lakefront resort town. The county is also known for its 16 historic covered bridges, most of which were built in the second half of the 19th Century, and a new covered bridge currently being constructed in Plymouth Township that, once completed, will become the largest covered bridge in the nation.

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

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

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

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

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

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

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

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

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

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

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

Administration of the Justice System

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

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

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

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

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

Economic Condition and Outlook

The year 2006 brought continued growth to Ashtabula County which is evident by a declining unemployment rate and a number of expansion and construction projects in various stages during 2006. After peaking in 2003 at 7.8%, unemployment has declined for three consecutive years and is now down to 6.6% in 2006. Some of the major construction projects currently in progress are:

Plastpro 2000 Inc., a manufacturer of exterior fiberglass doors, is preparing for another expansion to its already sizable operation. It plans to add another 60,000 square feet to its facility in Saybrook Township and create more than two dozen new jobs.

Nordic Air continues to expand its operations as well. The manufacturer of heating and cooling units specifically designed for extreme conditions has recently signed a 5 year \$45 million contract with the U.S. Marine Corps and expanded its facilities with a 60,000 square foot addition.

Construction has begun on the much anticipated Ashtabula City Industrial Park located at East 6th Street and State Route 11. The 42 acre site will include a 2000 foot road, a cul-de-sac, water, sewer, gas, electric, and storm water detention.

With the help of state and federal funding, \$1.5 million in improvements have been to the AGTEC Industrial Park in Orwell. The project included a new water system and roadway improvements to the 136 acre park which has supported the expansion of Kraftmaid Cabinetry and Grand Valley Door. Kraftmaid Cabinetry is Ashtabula County's largest industrial employer with over 1,000 employees.

Ashtabula Area City Schools completed construction of its new high school on Sanborn Road in time for the new school year in the fall of 2006 and is moving into the second phase of its school building program. The school system plans to also build a new middle school and grade-level campus style elementary schools.

Geneva Area City Schools completed construction of its new high school and moved to the new facility at the beginning of 2005. Similar to Ashtabula Schools, Geneva also plans to build a new middle school and elementary schools in the near future.

The final phase of construction for the Grand Valley school system was completed with the dedication of a new \$1.5 million athletic field complex in August. Grand Valley had already completed its new campus style K-12 school complex for the 2005-2006 school year.

Building projects are almost complete for the Pymatuning Valley school district. Along with the new middle school that was completed in 2005, major renovations were completed to the high school including the addition of a new performing arts center and science wing. The former middle school was also renovated and now serves as the primary school.

Site preparation has begun on the first of two new elementary schools to be built in the Jefferson school district. The district is also in the planning stages of building a new High School on recently purchased property adjacent to the current high school.

Work began on the realignment and widening of State Road in Plymouth and Ashtabula Townships including a new covered bridge to span the gulf. When completed, the new bridge will be the largest covered bridge in the nation spanning over 600 feet and handling 2 lanes of traffic (including semi-tractor trailers).

The Ashtabula County Airport has seen \$1.1 million in improvements this year including new paving and 3 new large hangars that can house 27 planes.

Future Outlook and Major Initiatives

Kent State is campaigning to build a new Health and Science building at the Ashtabula Campus. Over \$2 million of the nearly \$6 million needed has already been raised.

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

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

Financial Information

Basis of Accounting

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

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

Internal Controls

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

Budgetary Control

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

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

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

Financial Condition

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

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

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

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

As part of this new reporting model, management is responsible for preparing Management's Discussion and Analysis of the County. This discussion follows the Independent Accountants' Report, providing an assessment of the County's finances for 2006. Because that discussion focuses on major funds, other nonmajor funds are discussed briefly in this letter.

Financial Highlights – Fiduciary Fund

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

At December 31, 2006, assets held in the trust funds totaled \$858,867 while assets in agency funds totaled \$115,183,813. The County uses some of its agency funds to receive and distribute taxes and state levied revenues for all local governments within the County. Also included in the agency funds are the Ashtabula County Board of Health, Families and Children First Council, Ashtabula County Metropolitan Parks, and the Ashtabula County Soil and Water District.

Cash Management

The County pools all idle cash to achieve maximum investment efficiency and to enhance accountability. The County Treasurer, as custodian of all County monies, is responsible for all investments. Investment policy is established by the Investment Advisory Board which is comprised of the County Treasurer, the Chairman of the County Commissioners, and one other Commissioner chosen by the Chairman. Ohio law requires the Board meet every six months. The County Treasurer deposits money in the bank each day in interest bearing checking accounts. Cash surplus is calculated daily; excesses are invested in order to achieve the highest yields in the safest instruments possible. During the year ended December 31, 2006, the County's cash resources were divided among the following types of deposits and investments: short term certificates of deposit, savings accounts, STAR Ohio, the State Treasurer's Investment Pool and overnight repurchase agreements (repos). Interest earned by the primary government in 2006 was approximately \$2,927,602.

Risk Management

Ashtabula County maintains liability insurance in the amount of \$1,000,000 for each occurrence and \$5,000,000 general aggregate. In addition, the County maintains replacement cost insurance on all buildings and their contents with a \$2,500 deductible on contents per occurrence. Blanket building and personal property insurance is in the amount of \$ 132,846,309.

Debt Management

In 2006, the County retired \$893,371 in general obligation bonds, \$40,608 in OPWC loans, \$407,103 in revenue bonds, and \$543,986 in OWDA loans. The amount of outstanding general obligation bonds at December 31, 2006 is \$6,372,232; \$1,080,399 OPWC loans; \$17,451,605 OWDA loans; \$13,890,000 Geneva State Park Lodge bonds/notes; and \$12,897,249 other revenue bonds. The total legal debt margin at December 31, 2006 was \$39,262,871 with an unvoted debt margin of \$12,402,602.

Independent Audit

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2006, by our independent auditor, Mary Taylor, CPA, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996.

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

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ashtabula County for its comprehensive annual financial report for the year ended December 31, 2005.

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

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

Acknowledgments

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

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 was also most helpful and appreciated. I would also like to thank all of the elected officials, department heads and their staffs for their assistance and cooperation on this project.

Planning, coordinating, compiling and completing this report have been the responsibility of Deputy Auditor Rockford Benson. I gratefully acknowledge his valuable contribution as well as the rest of the County Auditor's staff who assisted in various parts of the project.

Sincerely,



Roger A. Corlett, CPA
Ashtabula County Auditor

Ashtabula County Elected Officials 2006

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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Ashtabula County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2005

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



President

Executive Director

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

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

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the Ashtabula County, Ohio (the County), as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component units of Ash Craft Industries Inc. and the Ashtabula County Airport Authority which represents 100% of the assets, net assets, and revenues for the discretely presented component units. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Ash Craft Industries Inc. and the Ashtabula County Airport Authority on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the Ashtabula County, Ohio as of December 31, 2006, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General, Public Assistance, Board of MRDD, Nursing Home, Community Mental Health and the Motor Vehicle and Gas Tax funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 31, 2007, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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



Mary Taylor, CPA
Auditor of State

July 31, 2007

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
(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, 2006. The intent of this discussion and analysis is to look at the County's performance as a whole.

Financial Highlights

Key financial highlights for 2006 are as follows:

- The assets of the County exceeded its liabilities at December 31, 2006 by \$179,265,206 (net assets). Of this amount \$9,938,288 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net assets are \$4,696,523. The County's total net assets increased by \$5,181,561.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$36,284,126, an increase of \$2,712,162 from the prior year. Of this amount, \$30,673,016 is available for spending (unreserved fund balance) on behalf of its citizens.
- At the end of the current year, fund balance for the General Fund was \$3,757,256 which represents a 1 percent decrease from the prior year and represents 20 percent of total General Fund expenditures.

Overview of the Financial Statements

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

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

County-Wide Financial Statements

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

Statement of Net Assets and the Statement of Activities

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

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

Ashtabula County, Ohio
Management's Discussion and Analysis (Continued)
For the Year Ended December 31, 2006
(Unaudited)

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

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

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

Fund Financial Statements

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

Based on the restriction on the use of monies, the County has established many funds that account for the multitude of services provided to our residents. The County's major governmental funds are the General Fund, Motor Vehicle and Gas Tax Fund, Public Assistance Fund, Nursing Home Fund, Board of MRDD Fund and the Community Mental Health Fund.

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

Ashtabula County, Ohio
Management's Discussion and Analysis (Continued)
For the Year Ended December 31, 2006
(Unaudited)

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

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

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

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

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

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

Ashtabula County, Ohio
Management's Discussion and Analysis (Continued)
For the Year Ended December 31, 2006
(Unaudited)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2006 compared to 2005:

(Table 1)
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2006	Restated 2005	2006	Restated 2005	2006	Restated 2005
Assets						
Current and Other Assets	\$ 66,646,978	\$ 61,341,627	\$ 7,150,697	\$ 2,952,046	\$ 73,797,675	\$ 64,293,673
Capital Assets, net	132,583,715	132,933,223	47,837,288	48,638,568	180,421,003	181,571,791
<i>Total Assets</i>	<u>199,230,693</u>	<u>194,274,850</u>	<u>54,987,985</u>	<u>51,590,614</u>	<u>254,218,678</u>	<u>245,865,464</u>
Liabilities						
Current and other liabilities	19,497,944	19,283,130	517,233	344,467	20,015,177	19,627,597
Long-Term Liabilities:						
Due within one year	1,946,248	1,175,084	1,441,637	1,050,803	3,387,885	2,225,887
Due in more than one year	7,737,846	9,548,516	43,812,564	40,379,819	51,550,410	49,928,335
<i>Total Liabilities</i>	<u>29,182,038</u>	<u>30,006,730</u>	<u>45,771,434</u>	<u>41,775,089</u>	<u>74,953,472</u>	<u>71,781,819</u>
Net Assets						
Invested in Capital						
Assets Net of Debt	125,603,619	125,336,438	3,584,786	7,276,140	129,188,405	132,612,578
Restricted:						
Capital Projects	943,053	923,666	390,000	0	1,333,053	923,666
Debt Service	755,084	626,640	0	0	755,084	626,640
Other purposes	38,050,376	33,270,542	0	0	38,050,376	33,270,542
Unrestricted	4,696,523	4,110,834	5,241,765	2,539,385	9,938,288	6,650,219
<i>Total Net Assets</i>	<u>\$ 170,048,655</u>	<u>\$ 164,268,120</u>	<u>\$ 9,216,551</u>	<u>\$ 9,815,525</u>	<u>\$ 179,265,206</u>	<u>\$ 174,083,645</u>

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$179,265,206 (\$170,048,655 in governmental activities and \$9,216,551 in business-type activities) as of December 31, 2006. This is an increase over the previous year of \$5,181,561 indicating a slight overall improvement of the County's financial position in 2006.

By far, the largest portion of the County's net assets (72 percent) represents capital assets (e.g. land, buildings, improvements other than buildings, machinery and equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

Ashtabula County, Ohio
Management's Discussion and Analysis (Continued)
For the Year Ended December 31, 2006
(Unaudited)

An additional portion of the County's net assets (6 percent) consists of unrestricted assets, \$9,938,288, which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (22 percent) represents resources that are subject to restrictions on how they can be used.

Table 2 shows the changes in net assets for the fiscal year 2006 for both the governmental activities and the business-type activities.

(Table 2)
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2006	Restated 2005	2006	Restated 2005	2006	Restated 2005
Revenues						
<i>Program Revenues:</i>						
Charges for Services	\$ 12,013,340	\$ 12,235,751	\$ 4,767,805	\$ 8,110,262	\$ 16,781,145	\$ 20,346,013
Operating Grants	57,065,471	48,903,062	94,551	985,512	57,160,022	49,888,574
Capital Grants	150,358	0	34,534	0	184,892	0
<i>General Revenues:</i>					0	0
Property and Local Taxes	25,442,992	25,488,400	262,430	0	25,705,422	25,488,400
Intergovernmental	2,627,145	2,625,763	0	0	2,627,145	2,625,763
Interest	2,837,365	1,618,407	90,237	36,515	2,927,602	1,654,922
Other	848,078	478,012	0	0	848,078	478,012
Total Revenues	100,984,749	91,349,395	5,249,557	9,132,289	\$ 106,234,306	\$ 100,481,684
Program Expenses:						
<i>Governmental Activities:</i>						
<i>General Government:</i>						
Legislative and Executive	8,582,290	8,539,026	0	0	8,582,290	8,539,026
Judicial	3,617,549	3,242,445	0	0	3,617,549	3,242,445
Public Safety	8,624,286	8,804,056	0	0	8,624,286	8,804,056
Public Works	8,656,455	6,537,779	0	0	8,656,455	6,537,779
Health	24,455,449	19,103,064	0	0	24,455,449	19,103,064
Human Services	37,305,083	33,007,956	0	0	37,305,083	33,007,956
Conservation and Recreation	341,995	363,224	0	0	341,995	363,224
Other	1,020,788	2,341,114	0	0	1,020,788	2,341,114
<i>Debt Service:</i>						
Interest and Fiscal Charges	323,881	328,751	0	0	323,881	328,751
Sewer and Water District	0	0	5,943,603	9,484,104	5,943,603	9,484,104
Geneva State Lodge	0	0	2,181,366	1,876,862	2,181,366	1,876,862
Total Expenses	92,927,776	82,267,415	8,124,969	11,360,966	101,052,745	93,628,381
Increase (Decrease) in Net Assets before Transfers	8,056,973	9,081,980	(2,875,412)	(2,228,677)	5,181,561	6,853,303
Transfers	(2,276,438)	(258,107)	2,276,438	258,107	0	0
Change in Net Assets	\$ 5,780,535	\$ 8,823,873	\$ (598,974)	\$ (1,970,570)	\$ 5,181,561	\$ 6,853,303

Ashtabula County, Ohio
Management's Discussion and Analysis (Continued)
For the Year Ended December 31, 2006
(Unaudited)

Governmental Activities

Operating grants were the largest program revenue, accounting for \$57,065,471 or 57 percent of total governmental revenues. The major recipients of intergovernmental program revenues were Motor Vehicle and Gas Tax, Public Assistance, and Mental Retardation and Developmental Disabilities.

The County's direct charges to users of governmental services made up \$12,013,340 or 12 percent of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, road improvements for subdivisions and licenses and permits.

Property and local tax revenues account for \$25,442,992 of the \$100,984,749 total revenues for governmental activities, or 25 percent of total revenues.

The human services program accounted for \$37,305,083 of the \$92,927,776 total expenses for governmental activities, or 40 percent of total expenses. The next largest program was health, accounting for \$24,455,449 and representing 26 percent of total governmental expenses.

Charges for services and grants of \$69,229,169 (69 percent of the total revenues) are received and used to fund the general government expenses of the County. The remaining general government expenses are funded by property taxes, sales taxes, and intergovernmental revenues. A material portion of health expenses, public works, and human services expenses are funded by charges for services and operating grants.

Business-Type Activities

Net assets for business-type activities decreased by \$598,974 during 2006. Major revenue sources were charges for services of \$4,767,805.

Financial Analysis of County Funds

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

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

As of December 31, 2006, the County's governmental funds reported a combined ending fund balance of \$36,284,126, an increase of \$2,712,162 in comparison with the prior year. Approximately 85 percent of this total (\$30,673,016) constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior year (\$3,086,540) or a variety of other restricted purposes (\$2,524,570).

Ashtabula County, Ohio
Management's Discussion and Analysis (Continued)
For the Year Ended December 31, 2006
(Unaudited)

The General Fund is the primary operating fund of the County. At the end of 2006, unreserved fund balance was \$3,611,466, while total fund balance was \$3,757,256. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 19.3 percent to total General Fund expenditures, while total fund balance represents 20.1 percent of that same amount. The fund balance of the County's General Fund decreased by \$30,282 during 2006.

The Motor Vehicle and Gas Tax fund had an unreserved fund balance of \$2,753,741 and a total fund balance of \$3,524,076 at the end of 2006. The fund balance increased by \$984,825 during 2006 due primarily to additional state and federal funding to support several construction projects in progress at the end of 2006.

The Public Assistance fund had an unreserved fund balance of \$(398,274) and a total fund balance of \$923,784 at the end of 2006. The fund balance decreased by \$931,848 during 2006. This decrease resulted due to a general increase in expenditures while revenues remained about the same.

The Board of MRDD fund had an unreserved fund balance of \$13,262,778 and a total fund balance of \$13,522,826 at December 31, 2006. The fund balance increased by \$1,938,523 during 2006 due primarily to additional state and federal grant money being received in 2006.

At the end of 2006 the Nursing Home fund had an unreserved fund balance of \$108,883 and a total fund balance of \$120,142. During 2006 the fund balance decreased by \$370,859. This decrease was due primarily to reimbursements due to the County General fund in 2006.

The Community Mental Health fund had an unreserved fund balance of \$(62,626) and a total fund balance of \$92,259 at the end of 2006. During 2006 the fund balance decreased by \$397,262. This was a result of a decrease in state and federal funding to Community Mental Health in 2006.

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

Unrestricted net assets of the Sewer District and Water District Fund at December 31, 2006 were \$2,962,211 and \$1,738,397, respectively. The Geneva State Lodge had unrestricted net assets of \$652,628. Net assets decreased by \$494,479 in business-type activities.

General Fund Budgetary Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. In 2006, the budget commission processed one adjustment to estimated revenues with a net increase in certified revenues of \$600,000, which was primarily due to higher interest income than anticipated. Actual revenues received were \$1,085,995 higher than certification. Additionally, the commissioners approved resolutions adjusting appropriations which increased by \$1,431,256. Actual expenditures were \$655,033 less than appropriations. The original certificate of estimated resources was passed on July 29, 2006 based on the tax budget adopted by the commissioners with a total certified amount of \$24,869,587 excluding carryover balance.

Ashtabula County, Ohio
Management's Discussion and Analysis (Continued)
For the Year Ended December 31, 2006
(Unaudited)

Capital Assets and Debt Administration

Capital Assets – The County's investment in capital assets for governmental and business-type activities as of December 31, 2006 was \$180,421,003 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, infrastructure, and sewer/water lines.

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

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

	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
Land	\$ 858,488	\$ 858,488	\$ 218,083	\$ 218,083	\$ 1,076,571	\$ 1,076,571
Infrastructure	103,256,872	103,249,672	0	0	103,256,872	103,249,672
Construction in Progress	0	0	382,040	128,158	382,040	128,158
Buildings	22,879,785	23,318,735	17,911,996	18,524,458	40,791,781	41,843,193
Improvements Other Than Buildings	266,841	283,560	0	0	266,841	283,560
Equipment	2,456,910	2,353,802	1,395,837	1,682,333	3,852,747	4,036,135
Vehicles	2,864,819	2,868,966	78,712	95,886	2,943,531	2,964,852
Water and Sewer System	0	0	27,850,620	27,989,650	27,850,620	27,989,650
Totals	\$ 132,583,715	\$ 132,933,223	\$ 47,837,288	\$ 48,638,568	\$ 180,421,003	\$ 181,571,791

See Note 12 for additional information of capital assets.

The County manages its roadway conditions using an internal pavement management program. This program assigns a range of Pavement Condition Rating (PCR) number to each section of roadway based on physical inspection data collected. The PCR is comprised of various ratings of the individual elements of the structure and an overall ranking of between zero and one hundred is assigned. It is the policy of the County Engineer that County roads are maintained at an average PCR of 60 to 65, and that a condition assessment for County roads is performed annually. The most recent assessment found that the average PCR of all County roads was 64.28. For 2006, the County Engineer's budgeted and actual expenditures for the preservation of existing roadways were \$6,242,373 and \$5,899,568, respectively.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer that County bridges be maintained at an average condition ranking of 6 or better. In accordance with statutory requirements, each bridge is inspected annually. The most recent assessment found that the average condition ranking of all County bridges was 6.64. For 2006, the County Engineer's budgeted and actual expenditures for the preservation of existing bridges were \$2,337,533 and \$2,095,471, respectively.

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

Ashtabula County, Ohio
Management's Discussion and Analysis (Continued)
For the Year Ended December 31, 2006
(Unaudited)

Long-Term Debt – At December 31, 2006, the County has outstanding debt which included general obligations bonds payable of \$6,372,232, OPWC loans payable of \$1,080,399, notes payable of \$144,870, private activity bond of \$91,841, revenue bonds payable of \$26,787,249 and OWDA loans payable of \$17,451,605.

Table 4
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
General Obligation Bonds	\$ 6,372,232	\$ 7,265,603	\$ 0	\$ 0	\$ 6,372,232	\$ 7,265,603
OPWC Loans	140,000	45,000	940,399	976,007	1,080,399	1,021,007
Notes Payable	144,870	0	0	3,000,000	144,870	3,000,000
Private Activity Bond	91,841	0	0	0	91,841	0
Revenue Bonds	0	0	26,787,249	19,759,352	26,787,249	19,759,352
OWDA Loans	0	0	17,451,605	17,627,069	17,451,605	17,627,069
Totals	<u>\$ 6,748,943</u>	<u>\$ 7,310,603</u>	<u>\$ 45,179,253</u>	<u>\$ 41,362,428</u>	<u>\$ 51,928,196</u>	<u>\$ 48,673,031</u>

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

Economic Factors

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2006, the County received 2.52 mills of inside millage. 1.967 mills were allocated to the general fund; 0.543 mill was allocated to the debt service fund; and 0.01 mill was allocated to the permanent improvement fund. The revenue structure of the general fund is balanced so that the operations of the County are not overly dependent on any specific revenue source. This diversified revenue stream has provided an equitable means of generating revenue necessary for the operations of the offices administered by elected officials.

The average unemployment rate for the county during 2006 was 6.6 percent, which decreased from 7.1 percent a year ago and 7.8 percent in 2003. The State average was 5.5 percent and the Federal rate was 4.6 percent. Although unemployment in Ashtabula remains higher than the state and national averages, this 1.2 percent decrease over three years is an encouraging sign that the economy is continuing to rebound.

The County's portion of State based revenue may also be affected by the economic conditions. Specifically, the State legislature has frozen the amounts allocated to local governments for the local government fund and the local government revenue assistance fund for 2003 - 2007 and has reduced other state reimbursements to local governments.

Ashtabula County, Ohio
Management's Discussion and Analysis (Continued)
For the Year Ended December 31, 2006
(Unaudited)

Requests for Information

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

Ashtabula County, Ohio
Statement of Net Assets
December 31, 2006

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Ash/Craft Industries	Ashtabula County Airport
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 32,768,655	\$ 3,678,652	\$ 36,447,307	\$ 343,572	\$ 122,608
Cash and Cash Equivalents:					
Restricted Cash	0	147,952	147,952	0	0
In Segregated Accounts	2,256,536	889,710	3,146,246	0	0
With Fiscal Agents	956,100	607,223	1,563,323	0	0
Deposits	0	0	0	1,000	0
Receivables:					
Taxes	16,188,249	17,234	16,205,483	0	0
Accounts	258,931	545,513	804,444	44,339	0
Lease	0	0	0	0	135,575
Special Assessments	226,527	818,944	1,045,471	0	0
Accrued Interest	36,834	0	36,834	0	0
Due from Component Unit	90,000	0	90,000	0	0
Due from Other Governments	10,999,012	0	10,999,012	0	134,812
Internal Balances	111,471	(111,471)	0	0	0
Materials and Supplies Inventory	174,758	0	174,758	0	0
Loans Receivable	2,434,570	0	2,434,570	0	0
Prepaid Items	145,335	0	145,335	7,869	0
Deferred Charges	0	556,940	556,940	0	8,976
Nondepreciable Capital Assets	104,115,360	600,123	104,715,483	0	449,868
Depreciable Capital Assets (Net)	28,468,355	47,237,165	75,705,520	31,133	2,653,125
<i>Total Assets</i>	<u>199,230,693</u>	<u>54,987,985</u>	<u>254,218,678</u>	<u>427,913</u>	<u>3,504,964</u>
Liabilities					
Accounts Payable	2,426,303	13,921	2,440,224	4,131	12,770
Contracts Payable	0	373,378	373,378	0	16,718
Accrued Wages and Benefits	745,110	11,904	757,014	4,278	0
Matured Compensated Absences Payable	65,597	0	65,597	0	0
Intergovernmental Payable	887,382	16,117	903,499	4,326	11,288
Accrued Interest Payable	112,779	101,913	214,692	0	13,258
Due to Primary Government	0	0	0	0	90,000
Unearned Revenue	13,951,500	0	13,951,500	0	126,177
Deposits Held and Due to Others	0	0	0	0	30,000
Loans Payable	504,301	0	504,301	0	0
Claims Payable	804,972	0	804,972	0	0
Long Term Liabilities:					
Due Within One Year	1,946,248	1,441,637	3,387,885	0	25,500
Due Within More Than One Year	7,737,846	43,812,564	51,550,410	0	1,344,046
<i>Total Liabilities</i>	<u>29,182,038</u>	<u>45,771,434</u>	<u>74,953,472</u>	<u>12,735</u>	<u>1,669,757</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	125,603,619	3,584,786	129,188,405	0	1,643,447
Restricted for:					
Capital Projects	943,053	390,000	1,333,053	0	0
Debt Service	755,084	0	755,084	0	0
Roads and Bridges	9,379,732	0	9,379,732	0	0
Health and Human Services	17,331,505	0	17,331,505	0	0
Grant Programs	2,705,315	0	2,705,315	0	0
Community Development	3,766,802	0	3,766,802	0	0
Real Estate Assessment	1,240,866	0	1,240,866	0	0
Other Purposes	3,626,156	0	3,626,156	0	0
Unrestricted	4,696,523	5,241,765	9,938,288	415,178	191,760
<i>Total Net Assets</i>	<u>\$ 170,048,655</u>	<u>\$ 9,216,551</u>	<u>\$ 179,265,206</u>	<u>\$ 415,178</u>	<u>\$ 1,835,207</u>

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

Ashtabula County, Ohio
Statement of Activities
For the Fiscal Year Ended December 31, 2006

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
Current:				
General Government:				
Legislative and Executive	\$ 8,582,290	\$ 3,457,799	\$ 1,017,096	\$ 0
Judicial	3,617,549	1,421,535	0	0
Public Safety	8,624,286	2,189,601	1,210,941	0
Public Works	8,656,455	104,012	12,100,179	150,358
Health	24,455,449	1,516,031	16,973,796	0
Human Services	37,305,083	3,324,362	25,763,459	0
Conservation and Recreation	341,995	0	0	0
Other	1,020,788	0	0	0
Debt Service:				
Interest and Fiscal Charges	323,881	0	0	0
<i>Total Governmental Activities</i>	<u>92,927,776</u>	<u>12,013,340</u>	<u>57,065,471</u>	<u>150,358</u>
Business-Type Activities				
Sewer District	2,623,230	1,951,383	0	0
Water District	3,320,373	2,816,422	0	34,534
Geneva Park Lodge	2,181,366	0	94,551	0
<i>Total Business-Type Activities</i>	<u>8,124,969</u>	<u>4,767,805</u>	<u>94,551</u>	<u>34,534</u>
<i>Total - Primary Government</i>	<u>\$ 101,052,745</u>	<u>\$ 16,781,145</u>	<u>\$ 57,160,022</u>	<u>\$ 184,892</u>
Component Units				
Ash/Craft Industries	\$ 552,064	\$ 384,261	\$ 166,919	\$ 0
Airport	404,723	298,499	6,536	171,536
<i>Totals - Component Units</i>	<u>\$ 956,787</u>	<u>\$ 682,760</u>	<u>\$ 173,455</u>	<u>\$ 171,536</u>

General Revenues

Property Taxes Levied for:

General Purposes
Health
Human Services
Capital Outlay
Debt Service

Sales Taxes Levied for:

General Purposes
Other Local Taxes
Grants and Entitlements not Restricted to Specific Programs
Gifts and Donations
Investment Earnings
Miscellaneous

Total General Revenues

Net Transfers

Change in Net Assets

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

Net Assets End of Year

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

Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Ash/Craft Industries	Ashtabula County Airport
\$ (4,107,395)	\$ 0	\$ (4,107,395)	\$ 0	\$ 0
(2,196,014)	0	(2,196,014)	0	0
(5,223,744)	0	(5,223,744)	0	0
3,698,094	0	3,698,094	0	0
(5,965,622)	0	(5,965,622)	0	0
(8,217,262)	0	(8,217,262)	0	0
(341,995)	0	(341,995)	0	0
(1,020,788)	0	(1,020,788)	0	0
(323,881)	0	(323,881)	0	0
(23,698,607)	0	(23,698,607)	0	0
0	(671,847)	(671,847)	0	0
0	(469,417)	(469,417)	0	0
0	(2,086,815)	(2,086,815)	0	0
0	(3,228,079)	(3,228,079)	0	0
(23,698,607)	(3,228,079)	(26,926,686)	0	0
0	0	0	(884)	0
0	0	0	0	71,848
0	0	0	(884)	71,848
4,952,450	0	4,952,450	0	0
7,444,463	0	7,444,463	0	0
3,486,309	0	3,486,309	0	0
16,467	0	16,467	0	0
893,703	0	893,703	0	0
8,649,600	0	8,649,600	0	0
0	262,430	262,430	0	0
2,627,145	0	2,627,145	0	0
0	0	0	0	66,852
2,837,365	90,237	2,927,602	8,851	893
848,078	0	848,078	2,171	841
31,755,580	352,667	32,108,247	11,022	68,586
(2,276,438)	2,276,438	0	0	0
5,780,535	(598,974)	5,181,561	10,138	140,434
164,268,120	9,815,525	174,083,645	405,040	1,694,773
\$ 170,048,655	\$ 9,216,551	\$ 179,265,206	\$ 415,178	\$ 1,835,207

Ashtabula County, Ohio
Balance Sheet
Governmental Funds
December 31, 2006

	General	Motor Vehicle and Gas Tax	Public Assistance	Board of MRDD	Nursing Home
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 3,290,644	\$ 2,942,740	\$ 1,620,905	\$ 12,268,577	\$ 589,237
Cash and Cash Equivalents:					
In Segregated Accounts	8,082	0	0	289,793	0
With Fiscal Agents	0	0	0	956,100	0
Receivables:					
Taxes	4,579,400	0	1,352,570	6,627,380	0
Accounts	32,376	3,418	0	0	0
Special Assessments	0	0	0	0	0
Accrued Interest	34,896	0	0	0	0
Due from Component Unit	90,000	0	0	0	0
Due from Other Governments	1,105,597	6,670,950	62,770	385,810	0
Materials and Supplies Inventory	36,552	106,692	0	0	31,514
Loans Receivable	0	0	0	0	0
Prepaid Items	142,524	579	0	752	0
<i>Total Assets</i>	<u>\$ 9,320,071</u>	<u>\$ 9,724,379</u>	<u>\$ 3,036,245</u>	<u>\$ 20,528,412</u>	<u>\$ 620,751</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 244,584	\$ 70,100	\$ 541,420	\$ 39,673	\$ 242,322
Accrued Wages and Benefits	247,427	36,812	94,428	111,488	117,414
Matured Compensated Absences Payable	43,071	0	0	5,810	0
Intergovernmental Payable	273,823	51,436	124,043	141,107	140,873
Deferred Revenue	4,753,910	6,041,955	1,352,570	6,707,508	0
Loans Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>5,562,815</u>	<u>6,200,303</u>	<u>2,112,461</u>	<u>7,005,586</u>	<u>500,609</u>
Fund Balances					
Reserved for Encumbrances	55,790	770,335	1,322,058	260,048	11,259
Reserved for Component Unit Loan	90,000	0	0	0	0
Reserved for Loans	0	0	0	0	0
Undesignated, Unreserved Reported in:					
General Fund	3,611,466	0	0	0	0
Special Revenue Funds	0	2,753,741	(398,274)	13,262,778	108,883
Debt Service Fund	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
<i>Total Fund Balances</i>	<u>3,757,256</u>	<u>3,524,076</u>	<u>923,784</u>	<u>13,522,826</u>	<u>120,142</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 9,320,071</u>	<u>\$ 9,724,379</u>	<u>\$ 3,036,245</u>	<u>\$ 20,528,412</u>	<u>\$ 620,751</u>

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

Ashtabula County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2006*

Community Mental Health	Other Governmental Funds	Total Governmental Funds
\$ 463,529	\$ 10,722,210	\$ 31,897,842
0	1,958,661	2,256,536
0	0	956,100
557,882	3,071,017	16,188,249
0	223,137	258,931
0	226,527	226,527
0	1,938	36,834
0	0	90,000
806,696	1,967,189	10,999,012
0	0	174,758
0	2,434,570	2,434,570
698	782	145,335
<u>\$ 1,828,805</u>	<u>\$ 20,606,031</u>	<u>\$ 65,664,694</u>
\$ 979,018	\$ 309,186	\$ 2,426,303
8,183	129,358	745,110
0	16,716	65,597
10,254	145,846	887,382
739,091	5,156,841	24,751,875
0	504,301	504,301
<u>1,736,546</u>	<u>6,262,248</u>	<u>29,380,568</u>
154,885	512,165	3,086,540
0	0	90,000
0	2,434,570	2,434,570
0	0	3,611,466
(62,626)	9,700,582	25,365,084
0	792,242	792,242
0	904,224	904,224
<u>92,259</u>	<u>14,343,783</u>	<u>36,284,126</u>
<u>\$ 1,828,805</u>	<u>\$ 20,606,031</u>	<u>\$ 65,664,694</u>

Total Governmental Fund Balances \$ 36,284,126

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds 132,583,715

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

Grants	\$ 8,888,022
Special Assessments	226,527
Charges for Services	97,024
Permissive Sales Taxes	658,297
Delinquent Property Taxes	<u>930,505</u>

Total 10,800,375

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (112,779)

An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets. 177,312

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	(2,703,998)
General Obligation Bonds	(6,608,943)
OPWC Loans	(140,000)
Capital Leases	<u>(231,153)</u>

Total (9,684,094)

Net Assets of Governmental Activities \$ 170,048,655

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

Ashtabula County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended December 31, 2006

	General	Motor Vehicle and Gas Tax	Public Assistance	Board of MRDD	Nursing Home
Revenues					
Property and Other Local Taxes	\$ 3,998,714	\$ 0	\$ 1,338,725	\$ 6,600,618	\$ 0
Permissive Sales Taxes	8,784,820	0	0	0	0
Charges for Services	4,203,939	6,656	136,964	811,033	2,493,323
Licenses and Permits	31,589	0	0	0	0
Fines and Forfeitures	644,858	96,498	0	0	0
Intergovernmental	2,617,158	8,843,091	11,334,738	8,117,663	8,124,243
Special Assessments	0	0	0	0	0
Interest	2,397,428	136,221	0	22,622	182
Contributions and Donations	0	0	0	0	0
Other	483,322	0	258,928	0	0
<i>Total Revenues</i>	<u>23,161,828</u>	<u>9,082,466</u>	<u>13,069,355</u>	<u>15,551,936</u>	<u>10,617,748</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	5,917,225	0	0	0	0
Judicial	3,437,623	0	0	0	0
Public Safety	6,614,898	0	0	0	0
Public Works	296,291	8,015,278	0	0	0
Health	218,787	0	0	13,613,413	0
Human Services	780,674	0	15,685,074	0	10,776,653
Conservation and Recreation	341,995	0	0	0	0
Other	994,769	0	0	0	0
Capital Outlay	0	244,870	0	0	0
Debt Service:					
Principal Retirement	93,569	39,167	97,501	0	0
Interest and Fiscal Charges	8,185	1,346	10,832	0	0
<i>Total Expenditures</i>	<u>18,704,016</u>	<u>8,300,661</u>	<u>15,793,407</u>	<u>13,613,413</u>	<u>10,776,653</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,457,812</u>	<u>781,805</u>	<u>(2,724,052)</u>	<u>1,938,523</u>	<u>(158,905)</u>
Other Financing Sources (Uses)					
Proceeds of Loans	92,000	244,870	0	0	0
Transfers In	974,004	0	1,792,204	0	10,433
Transfers Out	(5,554,098)	(41,850)	0	0	(222,387)
<i>Total Financing Sources (Uses)</i>	<u>(4,488,094)</u>	<u>203,020</u>	<u>1,792,204</u>	<u>0</u>	<u>(211,954)</u>
<i>Net Change in Fund Balance</i>	(30,282)	984,825	(931,848)	1,938,523	(370,859)
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	<u>3,787,538</u>	<u>2,539,251</u>	<u>1,855,632</u>	<u>11,584,303</u>	<u>491,001</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,757,256</u>	<u>\$ 3,524,076</u>	<u>\$ 923,784</u>	<u>\$ 13,522,826</u>	<u>\$ 120,142</u>

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

Ashtabula County, Ohio
Reconciliation of the Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2006

Community Mental Health	Other Governmental Funds	Total Governmental Funds		
			Net Change in Fund Balances - Total Governmental Funds	\$ 2,712,162
			<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
			Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.	
			Capital Asset Additions	\$ 817,074
			Current Year Depreciation	<u>(1,065,920)</u>
			Total	(248,846)
			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.	
				(100,662)
			Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	
			Grants	2,227,615
			Special Assessments	(4,965)
			Charges for Services	4,192
			Permissive Sales Taxes	(135,220)
			Delinquent Property Taxes	<u>(9,005)</u>
			Total	2,082,617
			The internal service fund 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 fund is allocated among the governmental activities.	
				281,986
			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	247,126
			General Obligation Bonds	893,530
			Capital Leases	230,720
			OPWC Loans	<u>5,000</u>
			Total	1,376,376
			In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	
				13,772
			Proceeds of loans are recorded as revenues in the funds, however, on the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net assets.	
				<u>(336,870)</u>
			Change in Net Assets of Governmental Activities	<u>\$ 5,780,535</u>

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 General Fund
 For the Fiscal Year Ended December 31, 2006*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Local Taxes	\$ 3,781,429	\$ 3,781,429	\$ 3,998,714	\$ 217,285
Permissive Sales Taxes	8,700,000	8,700,000	8,779,268	79,268
Charges for Services	3,899,235	3,899,235	3,531,839	(367,396)
Licenses and Permits	43,500	43,500	31,589	(11,911)
Fines and Forfeitures	387,400	387,400	633,365	245,965
Intergovernmental	2,367,000	2,967,000	2,488,866	(478,134)
Interest	1,307,023	1,307,023	2,344,425	1,037,402
Other	100,000	100,000	463,516	363,516
<i>Total Revenues</i>	<u>20,585,587</u>	<u>21,185,587</u>	<u>22,271,582</u>	<u>1,085,995</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,543,759	5,814,532	5,460,173	354,359
Judicial	3,440,800	3,546,622	3,439,231	107,391
Public Safety	6,055,418	6,634,828	6,572,116	62,712
Public Works	303,939	303,939	291,646	12,293
Health	203,000	305,000	218,647	86,353
Human Services	704,738	775,566	731,059	44,507
Conservation and Recreation	345,250	345,250	341,995	3,255
Other	784,634	1,087,057	1,002,569	84,488
Debt Service:				
Principal Retirement	159	159	93,569	(93,410)
Interest and Fiscal Charges	1,270	1,270	8,185	(6,915)
<i>Total Expenditures</i>	<u>17,382,967</u>	<u>18,814,223</u>	<u>18,159,190</u>	<u>655,033</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,202,620</u>	<u>2,371,364</u>	<u>4,112,392</u>	<u>1,741,028</u>
Other Financing Sources (Uses)				
Proceeds of Loans	92,000	92,000	92,000	0
Other Financing Sources	25,000	25,000	19,806	(5,194)
Other Financing Uses	(50,000)	(46,400)	(44,228)	2,172
Transfers In	393,000	943,000	974,004	31,004
Transfers Out	(5,553,598)	(6,008,314)	(5,554,098)	454,216
<i>Total Other Financing Sources (Uses)</i>	<u>(5,093,598)</u>	<u>(4,994,714)</u>	<u>(4,512,516)</u>	<u>482,198</u>
<i>Net Change in Fund Balance</i>	(1,890,978)	(2,623,350)	(400,124)	2,223,226
<i>Fund Balance Beginning of Year - Restated</i>	3,525,708	3,525,708	3,525,708	0
Prior Year Encumbrances Appropriated	176,080	176,080	176,080	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,810,810</u>	<u>\$ 1,078,438</u>	<u>\$ 3,301,664</u>	<u>\$ 2,223,226</u>

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

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 Motor Vehicle and Gas Tax Fund
 For the Fiscal Year Ended December 31, 2006*

	<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	\$ 7,500	\$ 7,500	\$ 5,686	\$ (1,814)
Fines and Forfeitures	70,000	70,000	96,175	26,175
Intergovernmental	8,693,551	8,693,551	8,815,426	121,875
Interest	30,000	30,000	124,628	94,628
<i>Total Revenues</i>	<u>8,801,051</u>	<u>8,801,051</u>	<u>9,041,915</u>	<u>240,864</u>
Expenditures				
Current:				
Public Works	9,369,770	9,536,173	8,838,385	697,788
Capital Outlay	244,870	244,870	244,870	0
Debt Service				
Principal Retirement	5,000	5,000	39,167	(34,167)
Interest and Fiscal Charges	0	0	1,346	(1,346)
<i>Total Expenditures</i>	<u>9,619,640</u>	<u>9,786,043</u>	<u>9,123,768</u>	<u>662,275</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(818,589)</u>	<u>(984,992)</u>	<u>(81,853)</u>	<u>903,139</u>
Other Financing Sources (Uses)				
Proceeds of Loans	244,870	244,870	244,870	0
Transfers Out	(44,000)	(44,000)	(41,850)	2,150
<i>Total Other Financing Sources (Uses)</i>	<u>200,870</u>	<u>200,870</u>	<u>203,020</u>	<u>2,150</u>
<i>Net Change in Fund Balance</i>	(617,719)	(784,122)	121,167	905,289
<i>Fund Balance Beginning of Year</i>	1,765,614	1,765,614	1,765,614	0
Prior Year Encumbrances Appropriated	200,474	200,474	200,474	0
<i>Fund Balance End of Year</i>	<u>\$ 1,348,369</u>	<u>\$ 1,181,966</u>	<u>\$ 2,087,255</u>	<u>\$ 905,289</u>

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

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 Public Assistance Fund
 For the Fiscal Year Ended December 31, 2006*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property and Other Local Taxes	\$ 1,306,334	\$ 1,306,334	\$ 1,338,725	\$ 32,391
Charges for Services	159,337	159,337	158,707	(630)
Intergovernmental	16,150,995	16,150,995	11,654,211	(4,496,784)
Other	120,000	120,000	258,928	138,928
<i>Total Revenues</i>	<u>17,736,666</u>	<u>17,736,666</u>	<u>13,410,571</u>	<u>(4,326,095)</u>
Expenditures				
Current:				
Human Services	18,723,556	20,023,105	17,323,856	2,699,249
Debt Service				
Principal Retirement	0	0	97,501	(97,501)
Interest and Fiscal Charges	0	0	10,832	(10,832)
<i>Total Expenditures</i>	<u>18,723,556</u>	<u>20,023,105</u>	<u>17,432,189</u>	<u>2,590,916</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(986,890)</u>	<u>(2,286,439)</u>	<u>(4,021,618)</u>	<u>(1,735,179)</u>
Other Financing Sources (Uses)				
Transfers In	1,100,000	1,100,000	1,792,204	692,204
<i>Net Change in Fund Balance</i>	113,110	(1,186,439)	(2,229,414)	(1,042,975)
<i>Fund Balance Beginning of Year</i>	91,546	91,546	91,546	0
Prior Year Encumbrances Appropriated	1,918,575	1,918,575	1,918,575	0
<i>Fund Balance End of Year</i>	<u>\$ 2,123,231</u>	<u>\$ 823,682</u>	<u>\$ (219,293)</u>	<u>\$ (1,042,975)</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*
Board of MRDD Fund
For the Fiscal Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property and Other Local Taxes	\$ 6,343,000	\$ 6,343,000	\$ 6,600,618	\$ 257,618
Charges for Services	670,000	670,000	811,033	141,033
Intergovernmental	2,998,000	2,998,000	3,278,674	280,674
<i>Total Revenues</i>	<u>10,011,000</u>	<u>10,011,000</u>	<u>10,690,325</u>	<u>679,325</u>
Expenditures				
Current:				
Health	10,569,000	10,871,132	9,700,165	1,170,967
<i>Net Change in Fund Balance</i>	(558,000)	(860,132)	990,160	1,850,292
<i>Fund Balance Beginning of Year</i>	10,665,592	10,665,592	10,665,592	0
Prior Year Encumbrances Appropriated	316,162	316,162	316,162	0
<i>Fund Balance End of Year</i>	<u>\$ 10,423,754</u>	<u>\$ 10,121,622</u>	<u>\$ 11,971,914</u>	<u>\$ 1,850,292</u>

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

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 Nursing Home Fund
 For the Fiscal Year Ended December 31, 2006*

	<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	\$ 2,452,021	\$ 2,452,021	\$ 2,493,323	\$ 41,302
Intergovernmental	8,520,245	8,520,245	8,124,243	(396,002)
Interest	0	0	182	182
<i>Total Revenues</i>	<u>10,972,266</u>	<u>10,972,266</u>	<u>10,617,748</u>	<u>(354,518)</u>
Expenditures				
Current:				
Human Services	10,744,751	11,063,292	10,535,358	527,934
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>227,515</u>	<u>(91,026)</u>	<u>82,390</u>	<u>173,416</u>
Other Financing Sources (Uses)				
Transfers In	0	0	10,433	10,433
Transfers Out	(222,387)	(222,397)	(222,387)	10
<i>Total Other Financing Sources (Uses)</i>	<u>(222,387)</u>	<u>(222,397)</u>	<u>(211,954)</u>	<u>10,443</u>
<i>Net Change in Fund Balance</i>	5,128	(313,423)	(129,564)	183,859
<i>Fund Balance (Deficit) Beginning of Year</i>	350,864	350,864	350,864	0
Prior Year Encumbrances Appropriated	356,679	356,679	356,679	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 712,671</u>	<u>\$ 394,120</u>	<u>\$ 577,979</u>	<u>\$ 183,859</u>

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

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 Community Mental Health
 For the Fiscal Year Ended December 31, 2006*

	<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	\$ 554,500	\$ 554,500	\$ 566,342	\$ 11,842
Fines and Forfeitures	10,000	10,000	9,747	(253)
Intergovernmental	9,319,940	9,319,940	8,038,466	(1,281,474)
<i>Total Revenues</i>	<u>9,884,440</u>	<u>9,884,440</u>	<u>8,614,555</u>	<u>(1,269,885)</u>
Expenditures				
Current:				
Health	9,912,940	10,183,702	9,909,868	273,834
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(28,500)</u>	<u>(299,262)</u>	<u>(1,295,313)</u>	<u>(996,051)</u>
Other Financing Use				
Transfers Out	(27,000)	0	0	0
<i>Net Change in Fund Balance</i>	(55,500)	(299,262)	(1,295,313)	(996,051)
<i>Fund Balance (Deficit) Beginning of Year</i>	1,163,948	1,163,948	1,163,948	0
Prior Year Encumbrances Appropriated	245,945	245,945	245,945	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,354,393</u>	<u>\$ 1,110,631</u>	<u>\$ 114,580</u>	<u>\$ (996,051)</u>

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

Ashtabula County, Ohio
Statement of Net Assets
Proprietary Funds
December 31, 2006

	Business-Type Activities				Governmental Activities - Internal Service Fund
	Sewer District	Water District	Geneva State Lodge	Total	
Assets					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$ 2,020,541	\$ 1,433,111	\$ 225,000	\$ 3,678,652	\$ 870,813
Cash and Cash Equivalents:					
Restricted Cash	0	0	147,952	147,952	0
In Segregated Accounts	126,243	245,059	518,408	889,710	0
With Fiscal Agents	0	0	607,223	607,223	0
Receivables:					
Taxes	0	0	17,234	17,234	0
Accounts	320,982	224,531	0	545,513	0
Special Assessments	586,268	232,676	0	818,944	0
Deferred Charges	0	20,189	536,751	556,940	0
<i>Total Current Assets</i>	<u>3,054,034</u>	<u>2,155,566</u>	<u>2,052,568</u>	<u>7,262,168</u>	<u>870,813</u>
<i>Noncurrent Assets</i>					
Nondepreciable Capital Assets	75,883	524,240	0	600,123	0
Depreciable Capital Assets (Net)	9,666,697	20,676,181	16,894,287	47,237,165	0
<i>Total Noncurrent Assets</i>	<u>9,742,580</u>	<u>21,200,421</u>	<u>16,894,287</u>	<u>47,837,288</u>	<u>0</u>
<i>Total Assets</i>	<u>12,796,614</u>	<u>23,355,987</u>	<u>18,946,855</u>	<u>55,099,456</u>	<u>870,813</u>
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	13,921	0	0	13,921	0
Contracts Payable	0	373,378	0	373,378	0
Accrued Wages and Benefits	8,414	3,490	0	11,904	0
Intergovernmental Payable	12,053	4,064	0	16,117	0
Accrued Interest Payable	1,630	17,094	83,189	101,913	0
Claims Payable	0	0	0	0	804,972
Compensated Absences Payable	15,029	7,948	0	22,977	0
OWDA Loans Payable	243,225	326,030	0	569,255	0
OPWC Loans Payable	15,834	23,371	0	39,205	0
Revenue Bonds Payable	10,200	100,000	700,000	810,200	0
<i>Total Current Liabilities</i>	<u>320,306</u>	<u>855,375</u>	<u>783,189</u>	<u>1,958,870</u>	<u>804,972</u>
<i>Long-Term Liabilities</i>					
Compensated Absences Payable - net of current portion	40,776	11,195	0	51,971	0
OWDA Loans Payable - net of current portion	2,970,640	13,911,710	0	16,882,350	0
OPWC Loans Payable - net of current portion	221,694	679,500	0	901,194	0
Revenue Bonds Payable - net of current portion	380,900	5,067,000	20,529,149	25,977,049	0
<i>Total Long-Term Liabilities</i>	<u>3,614,010</u>	<u>19,669,405</u>	<u>20,529,149</u>	<u>43,812,564</u>	<u>0</u>
<i>Total Liabilities</i>	<u>3,934,316</u>	<u>20,524,780</u>	<u>21,312,338</u>	<u>45,771,434</u>	<u>804,972</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	5,900,087	1,092,810	(3,408,111)	3,584,786	0
Restricted for Capital Outlay	0	0	390,000	390,000	0
Unrestricted	2,962,211	1,738,397	652,628	5,353,236	65,841
<i>Total Net Assets</i>	<u>\$ 8,862,298</u>	<u>\$ 2,831,207</u>	<u>\$ (2,365,483)</u>	<u>9,328,022</u>	<u>\$ 65,841</u>
Adjustment to reflect the consolidation of the internal service fund activities related to enterprise funds:				(111,471)	
Net Assets of Business-Type Activities				<u>\$ 9,216,551</u>	

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

Ashtabula County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Fiscal Year Ended December 31, 2006

	Business-Type Activities			Total	Governmental Activities - Internal Service Fund
	Sewer District	Water District	Geneva State Lodge		
Operating Revenues					
Charges for Services	\$ 1,951,383	\$ 2,816,422	\$ 0	\$ 4,767,805	\$ 4,502,794
Other	0	0	0	0	10,688
<i>Total Operating Revenues</i>	<u>1,951,383</u>	<u>2,816,422</u>	<u>0</u>	<u>4,767,805</u>	<u>4,513,482</u>
Operating Expenses					
Personal Services	616,100	186,527	0	802,627	0
Contractual Services	794,940	1,509,708	132,396	2,437,044	0
Materials and Supplies	18,592	6,676	1,051	26,319	0
Claims	0	0	0	0	6,185,991
Depreciation	946,109	808,928	759,376	2,514,413	0
Other	0	460	0	460	0
<i>Total Operating Expenses</i>	<u>2,375,741</u>	<u>2,512,299</u>	<u>892,823</u>	<u>5,780,863</u>	<u>6,185,991</u>
Operating Loss	<u>(424,358)</u>	<u>304,123</u>	<u>(892,823)</u>	<u>(1,013,058)</u>	<u>(1,672,509)</u>
Non-Operating Revenues (Expenses)					
Operating Grants	0	34,534	94,551	129,085	0
Property Taxes	0	0	262,430	262,430	0
Interest Income	54,660	0	35,577	90,237	0
Interest and Fiscal Charges	(142,994)	(808,074)	(1,288,543)	(2,239,611)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(88,334)</u>	<u>(773,540)</u>	<u>(895,985)</u>	<u>(1,757,859)</u>	<u>0</u>
<i>Income (Loss) Before Operating Transfers</i>	<u>(512,692)</u>	<u>(469,417)</u>	<u>(1,788,808)</u>	<u>(2,770,917)</u>	<u>(1,672,509)</u>
Capital Contributions	0	490,000	0	490,000	0
Transfers In	0	0	1,787,938	1,787,938	1,850,000
Transfers Out	0	(1,500)	0	(1,500)	0
<i>Change in Net Assets</i>	<u>(512,692)</u>	<u>19,083</u>	<u>(870)</u>	<u>(494,479)</u>	<u>177,491</u>
<i>Net Assets Beginning of Year</i>	<u>9,374,990</u>	<u>2,812,124</u>	<u>(2,364,613)</u>		<u>(111,650)</u>
<i>Net Assets (Deficit) End of Year</i>	<u>\$ 8,862,298</u>	<u>\$ 2,831,207</u>	<u>\$ (2,365,483)</u>		<u>\$ 65,841</u>
Adjustment to reflect the consolidation of the internal service fund activities related to enterprise funds:				<u>(104,495)</u>	
Change in Net Assets of Business-Type Activities				<u>(598,974)</u>	

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

Ashtabula County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended December 31, 2006

	Business-Type Activities			Total	Governmental Activities - Internal Service Fund
	Sewer District	Water District	Geneva State Lodge		
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows From Operating Activities					
Cash Received from Customers	\$ 1,898,982	\$ 2,805,897	\$ 0	\$ 4,704,879	\$ 4,502,794
Other Cash Receipts	0	0	0	0	10,688
Cash Paid for Goods and Services	(18,592)	(6,676)	(1,051)	(26,319)	0
Cash Paid to Employees	(608,131)	(184,911)	0	(793,042)	0
Cash Paid for Contractual Services	(789,449)	(1,529,298)	(132,396)	(2,451,143)	0
Cash Paid for Claims	0	0	0	0	(6,091,100)
Other Cash Payments	0	(460)	0	(460)	0
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>482,810</u>	<u>1,084,552</u>	<u>(133,447)</u>	<u>1,433,915</u>	<u>(1,577,618)</u>
Cash Flows From Non-Capital Financing Activities					
Taxes	0	0	245,196	245,196	0
Operating Grants	0	34,534	94,551	129,085	0
Advances Out	0	0	(4,000,000)	(4,000,000)	0
Transfers In	0	0	1,787,938	1,787,938	1,850,000
Transfers Out	0	(1,500)	0	(1,500)	0
<i>Net Cash Provided By (Used For) Non-Capital Activities</i>	<u>0</u>	<u>33,034</u>	<u>(1,872,315)</u>	<u>(1,839,281)</u>	<u>1,850,000</u>
Cash Flows From Capital and Related Financing Activities					
Proceeds from Loans	13,934	354,588	0	368,522	0
Proceeds from Bonds	0	0	7,500,000	7,500,000	0
Discount on Bond Issuance	0	0	(65,000)	(65,000)	0
Payment for Capital Acquisitions	(9,950)	(863,107)	(75,200)	(948,257)	0
Principal Paid on Debt	(258,604)	(426,690)	(3,310,000)	(3,995,294)	0
Interest Paid on Debt	(143,066)	(820,395)	(1,320,281)	(2,283,742)	0
Debt Issuance Costs Paid	0	0	(45,000)	(45,000)	0
<i>Net Cash Used For Capital and Related Financing Activities</i>	<u>(397,686)</u>	<u>(1,755,604)</u>	<u>2,684,519</u>	<u>531,229</u>	<u>0</u>
Cash Flows From Investing Activities					
Interest on Investments	54,660	0	35,577	90,237	0
<i>Net Cash Provided By (Used For) Investing Activities</i>	<u>54,660</u>	<u>0</u>	<u>35,577</u>	<u>90,237</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	139,784	(638,018)	714,334	216,100	272,382
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,007,000</u>	<u>2,316,188</u>	<u>784,249</u>	<u>5,107,437</u>	<u>598,431</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 2,146,784</u>	<u>\$ 1,678,170</u>	<u>\$ 1,498,583</u>	<u>\$ 5,323,537</u>	<u>\$ 870,813</u>

(Continued)

Ashtabula County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended December 31, 2006

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

Operating Income (Loss)	\$ (424,358)	\$ 304,123	\$ (892,823)	\$ (1,013,058)	\$ (1,672,509)
Adjustments:					
Depreciation	946,109	808,928	759,376	2,514,413	0
(Increase) Decrease in Assets					
Accounts Receivable	(84,495)	(2,602)	0	(87,097)	0
Special Assessments Receivable	32,094	(7,923)	0	24,171	0
Increase (Decrease) in Liabilities					
Accounts Payable	5,491	(19,590)	0	(14,099)	0
Accrued Wages	224	932	0	1,156	0
Claims Payable	0	0	0	0	94,891
Compensated Absences Payable	6,765	(11)	0	6,754	0
Intergovernmental Payable	980	695	0	1,675	0
<i>Total Adjustments</i>	<u>907,168</u>	<u>780,429</u>	<u>759,376</u>	<u>2,446,973</u>	<u>94,891</u>
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ 482,810</u>	<u>\$ 1,084,552</u>	<u>\$ (133,447)</u>	<u>\$ 1,433,915</u>	<u>\$ (1,577,618)</u>

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

Ashtabula County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2006

	Private Purpose Trusts	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$ 447,743	\$ 8,635,852
Cash and Cash Equivalents in Segregated Accounts	410,994	1,542,330
Receivables:		
Taxes	0	90,076,521
Accounts	0	4,216,522
Special Assessments	0	4,437,959
Accrued Interest Receivable	130	0
Due From Other Governments	0	6,274,629
<i>Total Assets</i>	<u>858,867</u>	<u>115,183,813</u>
Liabilities		
Accounts Payable	\$ 0	\$ 818
Due to Other Governments	0	106,521,451
Undistributed Monies	0	4,456,588
Deposits Held and Due to Others	0	4,204,956
<i>Total Liabilities</i>	<u>0</u>	<u>\$ 115,183,813</u>
Net Assets		
Restricted for Other Purposes	<u>\$ 858,867</u>	

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

Ashtabula County, Ohio
Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
For the Fiscal Year Ended December 31, 2006

	Private Purpose Trusts
Additions	
Contributions	\$ 210,437
Interest	31,460
Miscellaneous	9,542
<i>Total Additions</i>	251,439
Deductions	
Other Operating Expenses	412,947
<i>Change in Net Assets</i>	(161,508)
<i>Net Assets Beginning of Year</i>	1,020,375
<i>Net Assets End of Year</i>	\$ 858,867

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

NOTE 1: DESCRIPTION OF ASHTABULA COUNTY AND REPORTING ENTITY

A. The County

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

B. Reporting Entity

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

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

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

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

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

Ashtabula County Airport Authority – The Ashtabula County Airport Authority (the Airport Authority) was created by a resolution of the County Commissioners under the authority of Chapter 308 of the Ohio Revised Code. The Airport Authority is governed by a nine member board of trustees appointed by the County Commissioners. The Board of Trustees has the authority to exercise all of the powers and privileges provided under the law. These powers include the ability to sue or be sued in its corporate name, the power to establish and collect rates, rentals and other charges, the authority to acquire, construct, operate, manage and maintain airport facilities, the authority to buy and sell real and personal property, and the authority to issue debt for acquiring or constructing any facility or permanent improvement. During 1997 the County loaned the Airport Authority \$90,000 for the purchase of a refueler truck. As of December 31, 2006, no payments have been made on this obligation. Since the Airport imposes a financial burden on the County, the Airport is reflected as a component unit of Ashtabula County.

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

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

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

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

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

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

B. Fund Accounting

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

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

Geneva State Park Lodge Fund – The Geneva State Lodge fund accounts for the construction of the Geneva State Park Lodge and Conference Center, which was completed in 2006. This fund will also account for the operations of the Lodge.

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 reports on a self-insurance program for employee medical benefits.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

C. Measurement Focus

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

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

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

D. Basis of Accounting

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2006, but which were levied to finance fiscal year 2007 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Pooled Cash and Cash Equivalents

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

During 2006, investments were limited to nonnegotiable certificates of deposit, repurchase agreements, Federal National Mortgage Association Notes, Federal Home Loan bank notes, stock and STAROhio.

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2006.

Interest revenue credited to the general fund during 2006 amounted to \$2,397,428, which includes \$2,288,519 assigned from other County funds.

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

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

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2006, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

G. Materials and Supplies Inventory

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2006

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Interfund Balances

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

J. Compensated Absences

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

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

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

K. Accrued Liabilities and Long-Term Obligations

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. At December 31, 2006, none of the County's net assets were restricted by enabling legislation.

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

M. Fund Balance Reserves

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

N. Operating Revenues and Expenses

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

O. Interfund Activity

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2006.

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2006

NOTE 3: CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCE / NET ASSETS

For the year ended December 31, 2006, the County has implemented GASB Statement No. 44, *Economic Condition Reporting: The Statistical Section*, Statement No. 46, *Net Assets Restricted by Enabling Legislation*, and Statement No. 47, *Accounting for Termination Benefits*.

The purpose of GASB Statement No. 44 is to improve the understandability and usefulness of the information that State and local governments present as supplementary information in the statistical section.

Statement No. 46 establishes that any amount of the primary government's net assets at the end of the reporting period restricted by enabling legislation should be disclosed in the notes to the financial statements. At December 31, 2006, none of the County's net assets were restricted by enabling legislation.

Statement No. 47 provides guidance to governmental employers for measuring, recognizing and reporting liabilities and expenses/expenditures related to *all* termination benefits without limitations as to the period of time during which the benefits are offered.

The implementation of these GASB statements did not have an effect on the financial statements of the County.

During 2006 it was discovered the County has been self-insured for medical and prescription benefits since 2004. The self-insurance fund has previously been included and reported in the general fund. Fund balance and net assets have been restated to reflect this change as follows:

	General
Previously Stated Fund Balance, 12/31/05	\$ 4,385,969
Fund Reclassification	(598,431)
Restated Fund Balance, 1/1/06	\$ 3,787,538

The beginning balance of the internal service fund at January 1, 2006 was also allocated among the governmental and business-type funds as follows:

	Governmental Activities	Business-Type Activities
Previously Stated Net Assets, 12/31/05	\$ 164,971,225	\$ 9,822,501
Fund Reclassification	(598,431)	0
Allocation of Internal Service Fund	(104,674)	(6,976)
Restated Net Assets, 1/1/06	\$ 164,268,120	\$ 9,815,525

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2006

NOTE 4: BUDGETARY BASIS OF ACCOUNTING

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

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

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**

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Public Assistance</u>	<u>Board of MRDD</u>	<u>Nursing Home</u>	<u>Community Mental Health</u>
GAAP Basis	\$ (30,282)	\$ 984,825	\$ (931,848)	\$ 1,938,523	\$ (370,859)	\$ (397,262)
Revenue Accruals	(870,440)	(38,401)	341,216	(4,861,611)	0	(797,169)
Expenditure Accruals	572,044	(624,782)	201,664	4,209,848	252,554	181,827
Encumbrances	(71,446)	(200,475)	(1,840,446)	(296,600)	(11,259)	(282,709)
Budget Basis	<u>\$ (400,124)</u>	<u>\$ 121,167</u>	<u>\$ (2,229,414)</u>	<u>\$ 990,160</u>	<u>\$ (129,564)</u>	<u>\$ (1,295,313)</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2006

NOTE 5: ACCOUNTABILITY AND COMPLIANCE

A. Accountability

At December 31, 2006, the Geneva State Lodge fund had a deficit fund balance of \$2,365,483. This deficit was caused by the recognition of expenditures on the accrual basis of accounting which are substantially greater than expenditures recognized on the cash basis. The general fund is liable for any deficit and provides operating transfers when cash is required, rather than when accruals occur.

B. Legal Compliance

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

Fund Name	2006 Estimated Total Revenue	2006 Appropriations	Excess
Recycle Ohio Grant	\$ 101,809	\$ 104,410	\$ (2,601)
Community Corrections Planning	69,937	101,946	(32,009)
Youth Detention Facility	782,091	822,516	(40,425)
Juvenile Court Mediation	0	95,739	(95,739)
Special Probation	55,000	98,941	(43,941)
Grant Pass Through	58,797	60,564	(1,767)
Emergency Management	223,667	227,695	(4,028)
Special Emergency Planning	75,862	78,000	(2,138)
EMA - Dept. of Justice Grant	351,997	413,000	(61,003)
Hazard Mitigation Grant	5,815	15,250	(9,435)
911 Calling	245,040	265,188	(20,148)
Drug Task Force	90,608	171,389	(80,781)
Ohio Crime Victims	75,025	82,273	(7,248)
BOE Hava Grant	23,550	24,330	(780)
Child Support Adjudication	221,043	272,778	(51,735)
Community Development 31	4,000	10,000	(6,000)
Community Development 46	26,394	27,000	(606)
Community Development 58	9,000	20,484	(11,484)
Community Development 59	5,508	7,323	(1,815)

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2006

NOTE 5: ACCOUNTABILITY AND COMPLIANCE (Continued)

Ohio Revised Code 5705.41(D) requires that encumbrances be charged against proper appropriations. Ohio Revised Code 5705.41(B) prohibits the County from making expenditures unless they have been properly appropriated. In addition, Auditor of State Bulletin 97-010 requires that budgetary compliance be tested at the legal level of control maintained by the County. For the year ended December 31, 2006, the legal level of control for the County was the object level. The following funds were found to have expenditures plus encumbrances that exceeded appropriations, contrary to the above sections.

Fund/Department	Carry Over and Current Year Appropriation	Encumbrances and Expenditures	Variance
General - Maintenance - PERS	\$ 19,390	\$ 19,557	\$ (167)
General - Ash Muni - Salaries	54,241	55,297	(1,056)
General - Ash Muni - Salaries	6,875	7,500	(625)
General - Ash Muni - PERS	13,052	13,570	(518)
General - Conn Muni - Salaries	25,300	25,964	(664)
General - Conn Muni - Salaries	4,810	5,000	(190)
General - Coroner - PERS	20,528	22,174	(1,646)
General - Sheriff - PERS	593,498	630,032	(36,534)
General - Sheriff - Med	39,989	41,628	(1,639)
General - Building - Salaries	253,000	253,456	(456)
Solid Waste - Salaries	7,590	7,789	(199)
Nursing Home - Salaries	608,420	614,882	(6,462)
Nursing Home - Salaries	119,724	120,277	(553)
Special Probation - Salaries	31,794	32,455	(661)
Community Corrections - Salary	41,846	42,644	(798)
Community Corrections - PERS	5,242	5,388	(146)
Mental Health Board - Salaries	27,000	27,309	(309)
EMA - Salaries	15,200	15,634	(434)
Drug Task Force - Salaries	98,223	98,726	(503)
Drug Task Force - PERS	14,691	16,040	(1,349)
Victims of Crime - PERS	7,451	7,750	(299)
County Court Computers - Supplies	1,500	1,668	(168)

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

NOTE 6: DEPOSITS AND INVESTMENTS

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

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

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the County Treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

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

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

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

Interim monies may be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

NOTE 6: DEPOSITS AND INVESTMENTS (Continued)

5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers acceptances and commercial paper notes for a period not to exceed one hundred and eighty days from the purchase date in any amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and
8. Under limited circumstances, corporate debt interests noted in either of the two highest rating classifications by at least two nationally recognized rating agencies.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

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

According to State law, public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by FDIC, or may pledge a pool of government securities valued at least 105 percent of the total value of public monies on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within 5 years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During 2006, the County and public depositories complied with the provisions of these statutes.

Deposits with Financial Institutions

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2006

NOTE 6: DEPOSITS AND INVESTMENTS (Continued)

At fiscal year-end, the carrying amount of the County's deposits was \$41,568,080. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures," as of December 31, 2006, \$52,839,321 of the County's bank balance of \$54,261,809 was exposed to custodial risk as discussed above, while \$1,422,488 was covered by Federal Deposit Insurance Corporation. However, the State of Ohio has established by statute a collateral pooling system for financial institutions acting as public depositories. At year end, the County had deposits of \$5,488,645 covered by collateral pools.

At December 31, 2006, the County's Mental Retardation and Developmental Disabilities special revenue fund had a cash balance of \$956,100 with NEON, a jointly governed organization (See Note 20). The money held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network's Administration, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

As of December 31, 2006, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities		
		12 Months or Less	1-3 Years	3+ Years
StarOhio	\$ 5,488,645	\$ 5,488,645	\$ 0	\$ 0
Key Corp.	141,434	0	0	141,434
AEP Stock	2,893	0	0	2,893
Repurchase Agreements	3,125,693	3,125,693	0	0
US Treasury Bills	706,534	656,837	49,698	0
FNMA Bonds	202,767	0	52,830	149,938
FHLB Notes	49,703	0	49,703	0
Merrill Lynch & Co.	49,920	0	0	49,920
Indiana Michigan Power Preferred Stock	49,978	0	0	49,978
Total Investments	\$ 9,817,567	\$ 9,271,175	\$ 152,231	\$ 394,163

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2006

NOTE 6: DEPOSITS AND INVESTMENTS (Continued)

Concentration of Credit Risk. The County places no limit on the amount that may be invested in any one issuer. The following table includes the percentage to total of each investment type held by the County at June 30, 2006:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Percent of Total</u>
StarOhio	\$ 5,488,645	55.9%
Key Corp.	141,434	1.4%
AEP Stock	2,893	0.0%
Repurchase Agreement	3,125,693	31.8%
U.S. Treasury Bills	706,534	7.2%
Federal National Mortgage Assoc. Bonds	202,767	2.1%
Federal Home Loan Bank	49,703	0.5%
Merrill Lynch & Co.	49,920	0.5%
Indiana Michigan Power Preferred Stock	49,978	0.5%
Total Investments	<u>\$ 9,817,567</u>	<u>100.0%</u>

NOTE 7: PROPERTY TAXES

Property taxes include amounts levied against all real and public property, and tangible personal property located in the County. Property tax revenue received during 2006 for real and public utility property taxes represents collections of the 2005 taxes. Property tax payments received during 2006 for tangible personal property (other than public utility property) are for 2006 taxes.

2006 real property taxes were levied after October 1, 2006, on the assessed value as of January 1, 2006, the lien date. Assessed values are established by the State law at 35 percent of appraised market value. All property is required to be revalued every six years. 2006 real property taxes are collected and intended to finance 2006.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2006 public utility property taxes which became a lien December 31, 2005, are levied after October 1, 2006 and are collected in 2006 with real property taxes.

2006 tangible personal property taxes are levied after October 1, 2005 on the value as of December 31, 2005. Collections are made in 2006. Tangible personal property assessments are 25 percent of true value for capital assets and 24 percent of true value for inventory.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

NOTE 7: PROPERTY TAXES (Continued)

The full tax rate for all County operations for the year ended December 31, 2006 was \$11.03 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2006 property tax receipts were based are as follows:

Real property	\$ 1,577,750,870
Public utility personal property	105,325,760
Tangible personal property	<u>207,608,020</u>
Total assessed value	<u>\$ 1,890,684,650</u>

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

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Current property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2006 for which there is an enforceable legal claim. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, 2006, nor were they intended to finance 2006 operations. The receivable is therefore offset by a credit to deferred revenue. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

NOTE 8: PERMISSIVE SALES AND USE TAX

In April 1977, the County Commissioners by resolution imposed a 1/2 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 23rd day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within 45 days after the end of the month. The State Auditor then has five days in which to draw the warrant payable to the County.

Proceeds of the tax are credited to the general fund. Amounts measurable at year end that are to be received within the available period are accrued as revenue. Sales and use tax revenue in 2006 amounted to \$8,784,820.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

NOTE 9: RECEIVABLES

Receivables at December 31, 2006 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, accrued interest and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectible in full, including accounts receivable which, if delinquent, may be certified and collected as a special assessment, subject to foreclosure for nonpayment, except for alimony and child support which are estimated to be approximately 67 percent uncollectible.

At December 31, 2006 the Ashtabula County Airport, a discretely presented component unit, owed \$90,000 to the General Fund. This amount is presented on the combined balance sheet as “due to primary government/due from component unit” and represents amounts the County loaned to the component unit.

NOTE 10: SHARED RISK POOL

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county’s control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties’ obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County’s payment for insurance to CORSA in 2006 was \$419,888.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2006

NOTE 11: RISK MANAGEMENT

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

I. Liability

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

II. Property

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2006

NOTE 11: RISK MANAGEMENT (Continued)

The County participates in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Inc. (CEBCO) to provide medical and prescription benefits to County employees. CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the hospital internal service fund by the participating County funds and, in turn, the premiums are paid to CEBCO based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$75,000 with an unlimited maximum.

The claims liability of \$804,972 reported in the fund at December 31, 2006, was estimated by a third-party administrator and 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 expense and does not include allocated or unallocated claims adjustment expenses. Changes in the fund's claims liability amount in 2006 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2006	\$ 710,081	\$ 6,185,991	\$ 6,091,100	\$ 804,972

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2006

NOTE 12: CAPITAL ASSETS

A summary of changes in capital assets during 2006 follows:

	Beginning Balance 01/01/2006	Additions	Deletions	Ending Balance 12/31/2006
Governmental Activities				
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 858,488	\$ 0	\$ 0	\$ 858,488
Infrastructure	103,249,672	7,200	0	103,256,872
<i>Total Capital Assets Not Being Depreciated</i>	<u>104,108,160</u>	<u>7,200</u>	<u>0</u>	<u>104,115,360</u>
<i>Capital Assets, Being Depreciated:</i>				
Buildings	28,546,402	0	0	28,546,402
Improvements Other Than Buildings	467,019	0	(6,669)	460,350
Equipment	4,824,350	354,737	(9,500)	5,169,587
Vehicles	5,492,141	455,137	(322,229)	5,625,049
<i>Total Capital Assets, Being Depreciated</i>	<u>39,329,912</u>	<u>809,874</u>	<u>(338,398)</u>	<u>39,801,388</u>
<i>Less Accumulated Depreciation:</i>				
Buildings	(5,227,667)	(438,950)	0	(5,666,617)
Improvements Other Than Buildings	(183,459)	(16,052)	6,002	(193,509)
Equipment	(2,470,548)	(248,541)	6,412	(2,712,677)
Vehicles	(2,623,175)	(362,377)	225,322	(2,760,230)
<i>Total Accumulated Depreciation</i>	<u>(10,504,849)</u>	<u>(1,065,920) *</u>	<u>237,736</u>	<u>(11,333,033)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>28,825,063</u>	<u>(256,046)</u>	<u>(100,662)</u>	<u>28,468,355</u>
<i>Total Governmental Capital Assets, Net</i>	<u>\$ 132,933,223</u>	<u>\$ (248,846)</u>	<u>\$ (100,662)</u>	<u>\$ 132,583,715</u>

*Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$ 249,902
Judicial	58,187
Public Safety	177,251
Public Works	201,666
Health	156,310
Human Services	222,604
	<u>\$ 1,065,920</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2006

NOTE 12: CAPITAL ASSETS (Continued)

	Beginning Balance 01/01/2006	Additions	Deletions	Ending Balance 12/31/2006
Business-Type Activities:				
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 218,083	\$ 0	\$ 0	\$ 218,083
Construction in Progress	128,158	1,542,446	(1,288,564)	382,040
<i>Total Capital Assets Not Being Depreciated</i>	<u>346,241</u>	<u>1,542,446</u>	<u>(1,288,564)</u>	<u>600,123</u>
<i>Capital Assets, Being Depreciated:</i>				
Buildings	22,152,609	0	0	22,152,609
Water and Sewer System	43,838,076	1,443,471	0	45,281,547
Equipment	2,546,994	15,780	0	2,562,774
Vehicles	199,242	0	(10,500)	188,742
<i>Total Capital Assets, Being Depreciated</i>	<u>68,736,921</u>	<u>1,459,251</u>	<u>(10,500)</u>	<u>70,185,672</u>
<i>Less Accumulated Depreciation:</i>				
Buildings	(3,628,151)	(612,462)	0	(4,240,613)
Water and Sewer System	(15,848,426)	(1,582,501)	0	(17,430,927)
Equipment	(864,661)	(302,276)	0	(1,166,937)
Vehicles	(103,356)	(17,174)	10,500	(110,030)
<i>Total Accumulated Depreciation</i>	<u>(20,444,594)</u>	<u>(2,514,413)</u>	<u>10,500</u>	<u>(22,948,507)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>48,292,327</u>	<u>(1,055,162)</u>	<u>0</u>	<u>47,237,165</u>
<i>Total Business-Type Capital Assets, Net</i>	<u>\$ 48,638,568</u>	<u>\$ 487,284</u>	<u>\$ (1,288,564)</u>	<u>\$ 47,837,288</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

NOTE 13: DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System (OPERS)

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

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

For the year ended December 31, 2006, the members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 9 percent of their annual covered salaries. Members participating in the traditional plan who were in law enforcement contributed 10.1 percent of their annual covered salary. The employer contribution rate for pension benefits for 2006 was 13.70 percent, except for those plan members in law enforcement or public safety. For those classifications, the employer's pension contributions were 16.93 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to all three plans for the years ended December 31, 2006, 2005 and 2004 were \$4,622,983, \$4,356,783 and \$4,589,599, respectively. The full amount has been contributed for 2005 and 2004. 92.2 percent has been contributed for 2006 with the remainder being presented as "intergovernmental payable" in the governmental activities column of the statement of net assets.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

NOTE 13: DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

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

For the year ended December 31, 2006, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent, 13 percent was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2006, 2005 and 2004 were \$130,810, \$136,625 and \$121,915, respectively. 91.9 percent has been contributed for year 2006, and 100 percent for the years 2005 and 2004. Neither the County nor any plan members made any contributions to the DC and Combined Plans for the year 2006.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

NOTE 14: POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (OPERS)

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2006 local government employer contribution rate was 13.7 percent of covered payroll (16.93 percent for public safety and law enforcement); 4.5 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2005, include a return on investments of 6.5 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care costs were assumed to increase between .50 and 6 percent annually for the next nine years and 4 percent annually after nine years.

All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12 percent corridor.

The number of active contributing participants in the traditional and combined plans was 369,214. The number of active contributing participants for both plans used in the December 31, 2005 actuarial valuation was 358,804. Actual County contributions for 2006 which were used to fund postemployment benefits were \$208,034. The actual contribution and the actuarially required contribution amounts are the same. The actuarial value of OPERS's net assets available for payment of benefits at December 31, 2005, (the latest information available) were \$11.1 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$31.3 billion and \$20.2 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. To improve the solvency of the Health Care Fund, OPERS created a separate investment pool for health care assets. Member and employer contribution rates increased as of January 1, 2006 and January 1, 2007, which will allow additional funds to be allocated to the health care plan.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

NOTE 14: POSTEMPLOYMENT BENEFITS (Continued)

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

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

STRS retirees who participate in the DB or Combined plans and their dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS Ohio funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the year ended June 30, 2006, the STRS Ohio Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount equaled \$1,308 for year 2006.

STRS Ohio pays health benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2006 was \$3.5 billion. For the year ended June 30, 2006, net health care costs paid by STRS Ohio were \$282,743,000, and there were 119,184 eligible benefit recipients.

NOTE 15: OTHER EMPLOYEE BENEFITS

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Compensatory time, up to 240 hours, must be taken within 180 days from date earned or is paid in cash to employees. Upon retirement or death, unused sick leave is paid for up to 25 percent of an employee's balance, not to exceed 240 hours. As of December 31, 2006, the liability for unpaid compensated absences was \$2,778,948 for the entire County.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2006

NOTE 16: LONG-TERM OBLIGATIONS

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities:			
Human Services Building Bonds-1998	5.35%	\$ 500,000	3/1/2008
4-H Building Bonds-2000	5.00%	126,000	12/1/2030
Various Purpose Bonds-1999	3.30%	6,135,000	12/1/2009
County Building Bonds-2001	4.90%	1,000,000	12/1/2011
Nursing Improvement Bonds-2003	4.50%	3,500,000	5/1/2031
Road Improvement Bond-2003	4.95%	225,000	8/1/2014
Note Payable - Engineer's Excavator-2006	4.90%	144,870	1/27/2009
Private Activity Bond - Cook Road Improvement - 2006	7.00%	92,000	10/5/2026
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
Business-Type Activities:			
Revenue Bonds-Sewer District Improv.-1998 #1	5.00%	509,700	1/1/2028
Revenue Bonds-Geneva State Park Lodge-2004	5.66%	14,200,000	2029
OWDA Loan-Palmer Avenue-1994	3.54%	684,854	7/4/2014
OWDA Loan-County Line Road Waterline-1994	7.21%	175,606	1/1/2014
OWDA Loan-Austinburg Sewer Improv.-1998	3.20%	2,095,097	1/1/2020
OWDA Loan-Driftwood Sanitary Sewer-2000	2.00%	321,987	1/1/2019
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
OPWC Loan-Plymouth-Stumpville Road-1999	0.00%	146,000	7/1/2019
OPWC Loan-Driftwood Sanitary Sewer-2000	0.00%	450,000	1/1/2022
OPWC Loan-Geneva Area Lake Road Waterline-2005	0.00%	71,948	1/1/2027
OPWC Loan-Lake Road Waterline Replacement-2003	0.00%	249,515	7/1/2024
Geneva State Park Lodge Note-2004	Variable	3,000,000	10/16/2016
Water System Acquisition Bonds-2005	3.97%	5,311,000	6/1/2035
Convention Facilities Revenue Bonds-2006	5.16%	7,500,000	12/1/2011

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2006

NOTE 16: LONG-TERM OBLIGATIONS (Continued)

Changes in the County's long-term obligations during 2006 were as follows:

	Outstanding 12/31/2005	Additions	Reductions	Outstanding 12/31/2006	Amounts Due In One Year
Governmental Activities:					
<i>General Obligation Bonds (Unvoted):</i>					
Human Services Building	\$ 178,000	\$ 0	\$ (56,000)	\$ 122,000	\$ 59,000
4-H Building	115,300	0	(2,400)	112,900	2,500
1999 Various Purpose	2,745,000	0	(645,000)	2,100,000	670,000
2001 County Building	656,203	0	(96,671)	559,532	101,466
2003 Nursing Home Improvement	3,368,600	0	(70,800)	3,297,800	74,000
2002 Road Improvement	202,500	0	(22,500)	180,000	22,500
<i>Total General Obligation Bonds</i>	<u>7,265,603</u>	<u>0</u>	<u>(893,371)</u>	<u>6,372,232</u>	<u>929,466</u>
<i>OPWC Loans:</i>					
Cork Cold Springs Road/Bridges	45,000	0	(5,000)	40,000	5,000
State Road Safety Realignment	0	100,000	0	100,000	10,000
<i>Total OPWC Loans</i>	<u>45,000</u>	<u>100,000</u>	<u>(5,000)</u>	<u>140,000</u>	<u>15,000</u>
<i>Other Long-Term Obligations:</i>					
Note Payable	0	144,870	0	144,870	46,247
Private Activity Bond	0	92,000	(159)	91,841	2,222
Capital Leases	461,873	0	(230,720)	231,153	141,392
Compensated Absences	2,951,124	0	(247,126)	2,703,998	811,921
<i>Total Other Long-Term Obligations</i>	<u>3,412,997</u>	<u>236,870</u>	<u>(478,005)</u>	<u>3,171,862</u>	<u>1,001,782</u>
<i>Total Governmental Activities</i>	<u>\$ 10,723,600</u>	<u>\$ 336,870</u>	<u>\$ (1,376,376)</u>	<u>\$ 9,684,094</u>	<u>\$ 1,946,248</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2006

NOTE 16: LONG-TERM OBLIGATIONS (Continued)

	Outstanding 12/31/2005	Additions	(Reductions)	Outstanding 12/31/2006	Amounts Due In One Year
Business-Type Activities:					
Revenue Bonds (Self-Supporting):					
Sewer District Improvement #1	\$ 400,800	\$ 0	\$ (9,700)	\$ 391,100	\$ 10,200
Water System Acquisition Bonds	5,263,000	0	(96,000)	5,167,000	100,000
Geneva State Park Lodge	14,200,000	0	(310,000)	13,890,000	325,000
Unamortized Discount	(104,448)	0	4,470	(99,978)	0
Convention Facilities Revenue Bonds	0	7,500,000	0	7,500,000	375,000
Unamortized Discount	0	(65,000)	4,127	(60,873)	0
Total Revenue Bonds	19,759,352	7,435,000	(407,103)	26,787,249	810,200
OWDA Loans:					
Palmer Avenue	350,236	0	(35,991)	314,245	37,276
County Line Road Waterline	99,790	0	(9,655)	90,135	10,349
Austinburg Sewer Improvement	1,545,997	0	(92,035)	1,453,962	95,866
Driftwood Sanitary Sewer	247,585	0	(13,976)	233,609	14,470
Rome Rock Creek	286,167	2,984	(14,895)	274,256	16,480
North Bend Sewer	162,791	0	(7,436)	155,355	7,871
AshCraft Wastewater	649,737	12,359	(27,641)	634,455	31,108
Holiday Campland Wastewater	382,601	0	(53,036)	329,565	53,567
Water System #1	12,644,407	0	(245,586)	12,398,821	256,591
Airport	21,948	1,575	0	23,523	0
Olive Drive Sewer	72,104	0	(2,953)	69,151	3,068
Water Line Construction	1,078,539	0	(36,763)	1,041,776	38,428
Waterline Extension - 2005	85,167	15,765	(4,019)	96,913	4,181
Waterline Extension - 2006	0	335,839	0	335,839	0
Total OWDA Loans	17,627,069	368,522	(543,986)	17,451,605	569,255
OPWC Loans:					
Plymouth-Stumpville Road	98,550	0	(7,300)	91,250	7,300
Driftwood Road	253,364	0	(15,836)	237,528	15,834
Lake Road Waterline	230,710	0	(12,472)	218,238	12,471
Lake Road Waterline	71,948	0	0	71,948	3,600
Water Tanks	321,435	0	0	321,435	0
Total OPWC Loans	976,007	0	(35,608)	940,399	39,205
Notes Payable:					
Geneva State Park Lodge	3,000,000	0	(3,000,000)	0	0
Compensated Absences	68,194	6,754	0	74,948	22,977
Total Business-Type Activities	\$ 41,430,622	\$ 7,810,276	\$ (3,986,697)	\$ 45,254,201	\$ 1,441,637

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2006

NOTE 16: LONG-TERM OBLIGATIONS (Continued)

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

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

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

On May 15, 2005, the County issued \$14,200,000 in taxable economic development revenue bonds. The bonds were issued at a discount of \$111,733. The bonds were issued for a twenty-six year period with a final maturity at May 15, 2029. The debt proceeds were used to construct a 109 room resort lodge and conference facility. Revenues derived from operation of the lodge (net of related expenses), a 2 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 \$14,200,000 bond issue consists of term bonds. The term bonds were issued with a varying interest rate of 4.2 percent-6.1 percent. The term bonds that mature in the year 2009, with an interest rate of 4.2 percent are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on May 15, 2006, and on each May 15 thereafter at 100 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
2007	\$ 325,000
2008	340,000
2009	350,000
2010	

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
2010	\$ 365,000
2011	385,000
2012	405,000
2013	430,000
2014	450,000

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2006

NOTE 16: LONG-TERM OBLIGATIONS (Continued)

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

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

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

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

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

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

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

The \$3,000,000 Geneva State Park Lodge note payable from Sky Bank was used for construction of the Lodge. The note is secured by the mortgage and revenues, net of related expenses, received from the Lodge, and other non-tax revenues of the County. The note is also subordinate to the debt issued by the County Treasurer as described in Note 19. This note was retired in 2006.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2006

NOTE 16: LONG-TERM OBLIGATIONS (Continued)

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

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	Total	
	Principal	Interest	Principal	Principal	Interest
2007	\$ 977,935	\$ 297,928	\$ 15,000	\$ 992,935	\$ 297,928
2008	1,022,562	255,682	15,000	1,037,562	255,682
2009	1,000,858	209,492	15,000	1,015,858	209,492
2010	229,964	164,973	15,000	244,964	164,973
2011	239,196	153,895	15,000	254,196	153,895
2012-2016	608,052	662,848	65,000	673,052	662,848
2017-2021	677,257	518,781	0	677,257	518,781
2022-2026	847,719	346,876	0	847,719	346,876
2027-2031	1,005,400	139,492	0	1,005,400	139,492
Total	\$ 6,608,943	\$ 2,749,967	\$ 140,000	\$ 6,748,943	\$ 2,749,967

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

Year	Revenue Bonds		OWDA Loans		OPWC Loans	Total	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2007	\$ 810,200	\$ 1,401,895	\$ 569,255	\$ 715,345	\$ 39,205	\$ 1,418,660	\$ 2,117,240
2008	829,700	1,364,376	594,983	692,761	39,206	1,463,889	2,057,137
2009	844,200	1,326,042	620,210	669,216	39,206	1,503,616	1,995,258
2010	864,800	1,287,085	644,762	644,663	39,206	1,548,768	1,931,748
2011	6,514,300	1,243,639	714,789	622,709	39,206	7,268,295	1,866,348
2012-2016	2,993,700	4,258,040	3,299,764	2,681,544	196,034	6,489,498	6,939,584
2017-2021	3,852,300	3,400,107	3,287,959	1,978,379	177,783	7,318,042	5,378,486
2022-2026	5,030,700	2,218,383	2,940,335	1,315,661	49,118	8,020,153	3,534,044
2027-2031	4,224,200	656,983	3,305,539	654,192	0	7,529,739	1,311,175
2032-2035	984,000	126,524	1,138,170	49,750	0	2,122,170	176,274
Total	\$ 26,948,100	\$ 17,283,074	\$ 17,115,766	\$ 10,024,220	\$ 618,964	\$ 44,682,830	\$ 27,307,294

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

NOTE 16: LONG-TERM OBLIGATIONS (Continued)

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

The balance of this loan is as follows:

OPWC Loans:	
Saybrook Water Tank Improvement – 2004	\$ 321,435
Waterline Extension - 2006	<u>335,839</u>
	<u>\$ 657,274</u>

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

At December 31, 2006, the County had an unvoted debt margin of \$12,402,602, and a direct debt margin of \$39,262,871.

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2006

NOTE 16: LONG-TERM OBLIGATIONS (Continued)

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
2007	\$ 25,805	\$ 5,043	\$ 30,848
2008	26,063	4,785	30,848
2009	26,324	4,524	30,848
2010	26,586	4,262	30,848
2011	26,853	3,995	30,848
2012-2016	138,346	15,894	154,240
2017-2021	145,403	8,837	154,240
2022-2024	88,921	1,763	90,684
Total	\$ 504,301	\$ 49,103	\$ 553,404

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, 2006 there were six series of industrial revenue bonds outstanding, with an aggregate principal amount payable of \$7,150,000.

NOTE 17: CAPITALIZED LEASES

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

	Year	Amount
	2007	\$ 149,694
	2008	91,667
Total minimum lease payments		241,361
Less: amount representing interest		10,208
Present value of minimum lease payments		\$ 231,153

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2006

NOTE 18: INTERFUND TRANSFERS AND BALANCES

Interfund transfers for the year ended December 31, 2006, consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ 974,004	\$ 5,554,098
Public Assistance	1,792,204	0
Motor Vehicle and Gas Tax	0	41,850
Dog & Kennel	20,000	0
Nursing Home	10,433	222,387
Child Support Enforcement	0	828,612
Community Corrections	60,000	3,899
Youth Services	700,000	0
Special Probation	90,002	0
County Courts Special Projects	3,899	0
Emergency Management	24,000	0
Special Emergency Planning	0	24,000
Emergency Management Justice Dept.	3,000	0
Hazard Mitigation Grant	0	3,000
Workforce Development	0	382,172
Drug Task Force	108,556	0
Ohio Crime Victims	35,000	0
BOE HAVA Grant	780	748,180
Certificate of Title Administration	0	59,802
Clerk of Courts Special Projects	0	123,018
Economic Development	320,402	0
Community Development	2,009	509
Bond Retirement	264,237	0
Construction	0	10,433
4-H Extension Building	0	128
County Court Computer	0	42,876
Water	0	1,500
Geneva State Lodge	1,787,938	0
Internal Service	1,850,000	0
Total	<u>\$ 8,046,464</u>	<u>\$ 8,046,464</u>

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

NOTE 19: RELATED ORGANIZATIONS

A. Ashtabula County District Library

The Ashtabula County Commissioners are responsible for appointing a voting majority of the Ashtabula County District Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and durations, the County must place the levy on the ballot. The Library may not issue debt and determine its own budget. The Library did not receive any funding from the County during 2006.

B. Ashtabula County Port Authority

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

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

C. Ashtabula County Convention Facilities Authority

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

NOTE 19: RELATED ORGANIZATIONS (Continued)

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

D. Ashtabula County Metro Park

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

NOTE 20: JOINTLY GOVERNED ORGANIZATIONS

A. Northeast Ohio Community Alternative Program Facility

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

B. Children's Cluster Committee

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

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

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

NOTE 20: JOINTLY GOVERNED ORGANIZATIONS (Continued)

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 Alcohol/Drug Addiction & Mental Health Services Board, Columbiana County Mental Health and Recovery Services Board, Mental Health and Recovery Services Board of Portage County, Mental Health and Recovery Board of Wayne and Holmes Counties and Alcohol & Drug Addiction Service Board of Stark County Community Mental Health Board 800 Market Avenue North, Suite 1150, 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 Mental Retardation and Developmental Disabilities of each participating County. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2006, N.E.O.N. received sufficient revenues from State grant monies and no additional funds were needed from participants.

NOTE 21: RELATED PARTY TRANSACTIONS

During 2006 Ashtabula County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Ash/Craft Industries. Ash/Craft Industries, a discretely presented component unit of Ashtabula County, reported \$143,101 for such contributions. Ash/Craft Industries recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of Ash/Craft Industries.

NOTE 22: CONTINGENT LIABILITIES

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2006

NOTE 23: CONTRACTUAL COMMITMENTS

As of December 31, 2006, the County had contractual commitments for the Jefferson Township-North Market, SR 46, Perry/Jones Road Waterline Extension:

	Contractual Commitment	Expended	Balance 12/31/2006
Clemson Excavating	\$ 560,999	\$ 187,621	\$ 373,378

NOTE 24: ASH/CRAFT INDUSTRIES – COMPONENT UNIT

A. Summary of Significant Accounting Policies

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

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

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

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

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

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

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

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

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

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

Ash/Craft Industries provides a small portion of the services mandated by the State of Ohio to be provided to mentally retarded adults. Most of the services are provided directly through ACBMRDD. Ash/Craft Industries was established in accordance with the law to provide labor skills training and employment. Some of the costs associated with this program are paid directly by the ACBMRDD, but are not identified separately in the books of the Board. Therefore, Ash/Craft Industries, Inc. has booked as “in-kind” contributions the expenses as determined in accordance with a formula provided by the State, which was designed to provide an estimate of the related amount of program expense paid by the ACBMRDD. The in-kind income and expense reported for the current period was \$166,810.

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

B. Cash

Cash is comprised of the following at December 31, 2006:

Cash on Hand	\$	50
Cash in checking		59,791
Cash in savings		15,862
Cash in money market		209,611
Cash in certificates of deposit		<u>58,258</u>
Total	\$	<u>343,572</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

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

C. Equipment and Capital Improvements

The following is a summary of equipment and capital improvements at December 31, 2006:

Equipment	\$ 109,921
Capital improvements	29,671
Vehicle	<u>44,798</u>
	184,390
Less: Accumulated depreciation	<u>(153,257)</u>
Net equipment and capital improvements	<u>\$ 31,133</u>

D. Concentration of Credit Risk

Ash/Craft Industries, Inc. maintains cash balances at several financial institutions located in Northeast Ohio. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$100,000. At December 31, 2005 the Organization's uninsured cash balances totaled \$85,262.

NOTE 25: ASHTABULA COUNTY AIRPORT AUTHORITY-COMPONENT UNIT

A. Description of Ashtabula County Airport Authority and Reporting Entity

The Airport Authority

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

B. Summary of Significant Accounting Policies

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

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

1. *Measurement Focus and Basis of Accounting*

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

2. *Cash*

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

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general operating fund during 2006 amounted to \$893.

3. *Due to Primary Government*

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

4. *Capital Assets*

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

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

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

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

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

The Airport maintains a capitalization threshold of one hundred dollars.

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

5. *Operating Revenues and Expenses*

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

6. *Estimates*

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

C. *Deposits and Investments*

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

D. *Risk Management*

The Airport maintains commercial insurance for the following risks:

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2006

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

E. Capital Assets

A summary of the Airport's capital assets at December 31, 2006 follows:

	Balance 12/31/2005	Additions	Deletions	Balance 12/31/2006
<i>Nondepreciable Capital Assets:</i>				
Land	\$ 108,569	\$ 0	\$ 0	\$ 108,569
Construction in Progress	1,552,256	1,326,567	(2,537,524)	341,299
<i>Total Nondepreciable Capital Assets</i>	1,660,825	1,326,567	(2,537,524)	449,868
<i>Capital Assets Being Depreciated:</i>				
Building and Improvments	170,040	1,472,865	0	1,642,905
Improvements Other Than Buildings	140,576	1,064,659	0	1,205,235
Vehicles	413,959	5,805	(6,000)	413,764
Furniture and Equipment	48,963	0	(17,396)	31,567
<i>Total Capital Assets Being Depreciated</i>	773,538	2,543,329	(23,396)	3,293,471
<i>Less: Accumulated Depreciation:</i>				
Building and Improvments	(65,144)	(65,716)	0	(130,860)
Improvements Other Than Buildings	(139,121)	(42,718)	0	(181,839)
Vehicles	(298,485)	(15,841)	6,000	(308,326)
Furniture and Equipment	(20,139)	(7,211)	8,030	(19,320)
<i>Total Accumulated Depreciation</i>	(522,889)	(131,486)	14,030	(640,345)
<i>Total Capital Assets Being Depreciated, Net</i>	250,649	2,411,843	(9,366)	2,653,126
<i>Business-Type Capital Assets, Net</i>	<u>\$ 1,911,474</u>	<u>\$ 3,738,410</u>	<u>\$ (2,546,890)</u>	<u>\$ 3,102,994</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2006

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

F. Defined Benefit Pension Plans

Like the primary government, the Airport participates in the Ohio Public Employees Retirement System (OPERS). (See Note 13.) Participation ended when Lakeside Aviation took over management of the Airport's operations on July 1, 2006.

The Airport's required contribution to OPERS for the years ended December 31, 2006, 2005 and 2004 was \$4,900, \$7,518 and \$8,521, respectively. The full amount has been contributed for all three years.

G. Postemployment Benefits

The Airport's actual contributions for 2006, which were used to fund post-employment benefits, were \$1,447. (See Note 14.)

H. Other Employee Benefits

As of July 1, 2006, Lakeside Aviation took over the operations of the airport, including payroll and related benefits.

I. Capital Leases

In the prior year, the Airport entered into a capitalized lease for the acquisition of a credit card machine. The lease met the criteria of a capital lease as defined by Financial Accounting Standards No. 13, "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. The fixed asset acquired by lease has been capitalized in the Airport enterprise account in the amount of \$7,543 for a credit card machine which represented the present value of the lease payments at the time of the acquisition. Corresponding liabilities were recorded in the Airport enterprise account. During 2006, the Airport earned out of the lease on the machine and now it belongs to the Airport.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2006

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

J. Long-Term Debt

In 2006 the Airport Authority issued revenue bonds where the government income derived from the constructed assets will be used to retire the debt. The interest rate on the revenue bonds is 4.125 percent and they are scheduled to mature in 2035. Changes in the long-term obligations during 2006 were as follows:

	Amount Outstanding 12/31/2005	Additions	Reductions	Amount Outstanding 12/31/2006	Amount Due In One Year
<i>Business-Type Activities:</i>					
Revenue Bonds	\$ 1,400,000	\$ 0	\$ (30,455)	\$ 1,369,545	\$ 25,500
Capital leases	3,966	0	(3,966)	0	0
<i>Total Governmental Activities</i>	<u>\$ 1,403,966</u>	<u>\$ 0</u>	<u>\$ (34,421)</u>	<u>\$ 1,369,545</u>	<u>\$ 25,500</u>

The annual requirements to retire this debt are as follows:

	Revenue Bonds		
	Principal	Interest	Total
2007	\$ 25,500	\$ 56,744	\$ 82,244
2008	26,500	55,692	82,192
2009	27,600	54,599	82,199
2010	28,700	53,460	82,160
2011	30,000	52,276	82,276
2012-2016	169,100	241,808	410,908
2017-2021	207,100	203,915	411,015
2022-2026	253,400	157,534	410,934
2027-2031	310,200	100,778	410,978
2032-2035	291,445	31,301	322,746
	<u>\$ 1,369,545</u>	<u>\$ 1,008,107</u>	<u>\$ 2,377,652</u>

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2006

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

County Roads

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

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

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

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

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2006	\$6,242,373	\$5,899,568	\$342,805
2005	\$4,773,399	\$4,097,793	\$675,606
2004	\$6,701,478	\$6,471,568	\$229,910
2003	\$6,034,158	\$5,848,197	\$185,961
2002	\$4,711,854	\$4,382,746	\$329,108
2001	\$4,861,158	\$4,597,233	\$263,925

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2006

County Bridges

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

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

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

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

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

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2006	\$2,337,533	\$2,095,471	\$242,062
2005	\$1,099,497	\$959,810	\$139,687
2004	\$1,503,162	\$1,407,588	\$95,574
2003	\$1,202,737	\$1,125,495	\$77,242
2002	\$1,526,288	\$1,330,025	\$196,263
2001	\$1,671,127	\$1,243,467	\$427,660

Ashtabula County, Ohio

Fund Descriptions – Nonmajor Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Ashtabula County, Ohio

Fund Descriptions – Nonmajor Funds

Nonmajor Special Revenue Funds (Continued)

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

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

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

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

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

FEMA Small Projects Grant – To account for grant money received from the Federal Emergency Management Agency to repair several bridges that were damaged by flooding.

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

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

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

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

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

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

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

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

Ashtabula County, Ohio

Fund Descriptions – Nonmajor Funds

Nonmajor Special Revenue Funds (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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.

Ashtabula County, Ohio

Fund Descriptions – Nonmajor Funds

Nonmajor Debt Service Fund

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

Nonmajor Capital Projects Funds

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

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

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

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

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

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

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 9,033,829	\$ 748,999	\$ 939,382	\$ 10,722,210
Cash and Cash Equivalents:				
In Segregated Accounts	1,958,661	0	0	1,958,661
Receivables:				
Taxes	2,160,059	910,958	0	3,071,017
Accounts	220,262	0	2,875	223,137
Special Assessments	214,754	11,773	0	226,527
Accrued Interest	1,938	0	0	1,938
Due from Other Governments	1,923,150	43,243	796	1,967,189
Loans Receivable	2,434,570	0	0	2,434,570
Prepaid Items	782	0	0	782
<i>Total Assets</i>	<u>\$ 17,948,005</u>	<u>\$ 1,714,973</u>	<u>\$ 943,053</u>	<u>\$ 20,606,031</u>
Liabilities				
Accounts Payable	\$ 309,186	\$ 0	\$ 0	\$ 309,186
Accrued Wages and Benefits	129,358	0	0	129,358
Matured Compensated Absences Payable	16,716	0	0	16,716
Intergovernmental Payable	145,846	0	0	145,846
Deferred Revenue	4,234,110	922,731	0	5,156,841
Loans Payable	504,301	0	0	504,301
<i>Total Liabilities</i>	<u>5,339,517</u>	<u>922,731</u>	<u>0</u>	<u>6,262,248</u>
Fund Balances				
Fund Balance:				
Reserved for Encumbrances	473,336	0	38,829	512,165
Reserved for Loans	2,434,570	0	0	2,434,570
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	9,700,582	0	0	9,700,582
Debt Service Fund	0	792,242	0	792,242
Capital Projects Funds	0	0	904,224	904,224
<i>Total Fund Balances</i>	<u>12,608,488</u>	<u>792,242</u>	<u>943,053</u>	<u>14,343,783</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 17,948,005</u>	<u>\$ 1,714,973</u>	<u>\$ 943,053</u>	<u>\$ 20,606,031</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property and Other Local Taxes	\$ 3,387,378	\$ 894,153	\$ 16,467	\$ 4,297,998
Charges for Services	3,051,222	144,770	132,586	3,328,578
Licenses and Permits	663	0	0	663
Fines and Forfeitures	50,400	0	0	50,400
Intergovernmental	9,446,894	141,287	3,372	9,591,553
Special Assessments	191,878	8,907	0	200,785
Interest	267,488	0	13,424	280,912
Contributions and Donations	0	0	150,358	150,358
Other	49,948	0	55,880	105,828
<i>Total Revenues</i>	<u>16,445,871</u>	<u>1,189,117</u>	<u>372,087</u>	<u>18,007,075</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,839,985	0	0	2,839,985
Judicial	44,638	0	60,273	104,911
Public Safety	2,305,640	0	0	2,305,640
Public Works	1,007	0	0	1,007
Health	773,491	0	0	773,491
Human Services	8,609,599	0	0	8,609,599
Other	26,019	0	0	26,019
Capital Outlay	0	0	16,311	16,311
Debt Service:				
Principal Retirement	5,642	893,371	0	899,013
Interest and Fiscal Charges	733	316,557	0	317,290
<i>Total Expenditures</i>	<u>14,606,754</u>	<u>1,209,928</u>	<u>76,584</u>	<u>15,893,266</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,839,117</u>	<u>(20,811)</u>	<u>295,503</u>	<u>2,113,809</u>
Other Financing Sources (Uses)				
Operating Transfers In	1,367,647	264,238	0	1,631,885
Operating Transfers Out	(2,172,684)	(50)	(53,895)	(2,226,629)
<i>Total Other Financing Sources (Uses)</i>	<u>(805,037)</u>	<u>264,188</u>	<u>(53,895)</u>	<u>(594,744)</u>
<i>Net Change in Fund Balances</i>	1,034,080	243,377	241,608	1,519,065
<i>Fund Balances Beginning of Year</i>	<u>11,574,408</u>	<u>548,865</u>	<u>701,445</u>	<u>12,824,718</u>
<i>Fund Balances End of Year</i>	<u>\$ 12,608,488</u>	<u>\$ 792,242</u>	<u>\$ 943,053</u>	<u>\$ 14,343,783</u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006

	<u>Viaduct Lighting</u>	<u>Dog and Kennel</u>	<u>Marriage License</u>	<u>Children Services</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 4,341	\$ 42,646	\$ 15,752	\$ 2,118,644
Cash and Cash Equivalents in Segregated Accounts	0	0	0	116,181
Receivables:				
Taxes	0	0	0	2,160,059
Accounts	0	0	0	0
Special Assessments	0	0	0	0
Accrued Interest	0	0	0	1,938
Due from Other Governments	0	0	0	160,877
Loans Receivable	0	0	0	0
Prepaid Items	0	0	0	577
<i>Total Assets</i>	<u>\$ 4,341</u>	<u>\$ 42,646</u>	<u>\$ 15,752</u>	<u>\$ 4,558,276</u>
Liabilities				
Accounts Payable	0	0	14,247	257,348
Accrued Wages	0	569	0	51,418
Matured Compensated Absences Payable	0	0	0	4,601
Intergovernmental Payable	0	1,330	0	64,628
Deferred Revenue	0	0	0	2,160,059
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>1,899</u>	<u>14,247</u>	<u>2,538,054</u>
Fund Balances				
Fund Balance:				
Reserved for Encumbrances	0	267	0	344,440
Reserved for Loans	0	0	0	0
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	4,341	40,480	1,505	1,675,782
<i>Total Fund Balances</i>	<u>4,341</u>	<u>40,747</u>	<u>1,505</u>	<u>2,020,222</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 4,341</u>	<u>\$ 42,646</u>	<u>\$ 15,752</u>	<u>\$ 4,558,276</u>

(Continued)

<u>Probate Court</u>	<u>Indigent Guardianship</u>	<u>Child Support</u>	<u>Real Estate Assessment</u>	<u>Solid Waste</u>	<u>Supported Living</u>	<u>Indigent Drivers</u>
\$ 2,866	\$ 5,086	\$ 511,708	\$ 1,303,583	\$ 659,989	\$ 131,104	\$ 252,088
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	97,024	0	95,390	0	160
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 2,866</u>	<u>\$ 5,086</u>	<u>\$ 608,732</u>	<u>\$ 1,303,583</u>	<u>\$ 755,379</u>	<u>\$ 131,104</u>	<u>\$ 252,248</u>
0	0	600	874	17,363	0	0
0	0	22,346	6,904	1,171	0	0
0	0	0	0	0	0	0
0	0	30,088	8,969	1,549	0	0
0	0	97,024	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>150,058</u>	<u>16,747</u>	<u>20,083</u>	<u>0</u>	<u>0</u>
0	0	0	69,052	12,295	0	0
0	0	0	0	0	0	0
<u>2,866</u>	<u>5,086</u>	<u>458,674</u>	<u>1,217,784</u>	<u>723,001</u>	<u>131,104</u>	<u>252,248</u>
<u>2,866</u>	<u>5,086</u>	<u>458,674</u>	<u>1,286,836</u>	<u>735,296</u>	<u>131,104</u>	<u>252,248</u>
<u>\$ 2,866</u>	<u>\$ 5,086</u>	<u>\$ 608,732</u>	<u>\$ 1,303,583</u>	<u>\$ 755,379</u>	<u>\$ 131,104</u>	<u>\$ 252,248</u>

(Continued)

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2006

	<u>Litter Control</u>	<u>Juvenile Special Projects</u>	<u>Probate Dispute Resolution</u>	<u>Enforcement and Education</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 224,119	\$ 13,084	\$ 12,545	\$ 43,396
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	1,250	0	0
Special Assessments	0	0	0	0
Accrued Interest	0	0	0	0
Due from Other Governments	0	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	0	0	0	0
<i>Total Assets</i>	<u>\$ 224,119</u>	<u>\$ 14,334</u>	<u>\$ 12,545</u>	<u>\$ 43,396</u>
Liabilities				
Accounts Payable	0	0	0	0
Accrued Wages	0	0	0	0
Compensated Absences Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Fund Balance:				
Reserved for Encumbrances	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	224,119	14,334	12,545	43,396
<i>Total Fund Balances</i>	<u>224,119</u>	<u>14,334</u>	<u>12,545</u>	<u>43,396</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 224,119</u>	<u>\$ 14,334</u>	<u>\$ 12,545</u>	<u>\$ 43,396</u>

(Continued)

<u>Community Corrections</u>	<u>Youth Services</u>	<u>Child Abuse</u>	<u>Delinquent Real Estate Tax Assessment Collection</u>	<u>FEMA Small Projects Grant</u>	<u>Treasurer Prepay Interest</u>	<u>Special Probation</u>
\$ 51,011	\$ 232,592	\$ 1,520	\$ 801,821	\$ 80,891	\$ 50,443	\$ 134,970
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	3,305
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 51,011</u>	<u>\$ 232,592</u>	<u>\$ 1,520</u>	<u>\$ 801,821</u>	<u>\$ 80,891</u>	<u>\$ 50,443</u>	<u>\$ 138,275</u>
0	8,750	0	0	0	0	0
2,140	13,361	0	2,638	0	0	1,047
0	0	0	0	0	0	0
2,898	16,075	0	3,610	0	0	1,208
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>5,038</u>	<u>38,186</u>	<u>0</u>	<u>6,248</u>	<u>0</u>	<u>0</u>	<u>2,255</u>
14	8,212	0	2,670	0	0	0
0	0	0	0	0	0	0
<u>45,959</u>	<u>186,194</u>	<u>1,520</u>	<u>792,903</u>	<u>80,891</u>	<u>50,443</u>	<u>136,020</u>
<u>45,973</u>	<u>194,406</u>	<u>1,520</u>	<u>795,573</u>	<u>80,891</u>	<u>50,443</u>	<u>136,020</u>
<u>\$ 51,011</u>	<u>\$ 232,592</u>	<u>\$ 1,520</u>	<u>\$ 801,821</u>	<u>\$ 80,891</u>	<u>\$ 50,443</u>	<u>\$ 138,275</u>

(Continued)

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2006

	<u>Emergency Management</u>	<u>Special Emergency Planning</u>	<u>Emergency 911</u>	<u>Drug Abuse Resistance Education</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 132,394	\$ 42,482	\$ 212,659	\$ 32,326
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Special Assessments	0	0	214,754	0
Accrued Interest	0	0	0	0
Due from Other Governments	0	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	0	0	0	0
<i>Total Assets</i>	<u>\$ 132,394</u>	<u>\$ 42,482</u>	<u>\$ 427,413</u>	<u>\$ 32,326</u>
Liabilities				
Accounts Payable	1,915	0	3,500	0
Accrued Wages	14,670	0	950	0
Compensated Absences Payable	12,115	0	0	0
Intergovernmental Payable	3,937	0	1,042	0
Deferred Revenue	0	0	214,754	0
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>32,637</u>	<u>0</u>	<u>220,246</u>	<u>0</u>
Fund Balances				
Fund Balance:				
Reserved for Encumbrances	0	0	2,513	0
Reserved for Loans	0	0	0	0
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	99,757	42,482	204,654	32,326
<i>Total Fund Balances</i>	<u>99,757</u>	<u>42,482</u>	<u>207,167</u>	<u>32,326</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 132,394</u>	<u>\$ 42,482</u>	<u>\$ 427,413</u>	<u>\$ 32,326</u>

(Continued)

<u>Drug Task Force</u>	<u>Ohio Crime Victims</u>	<u>Inmate Medical</u>	<u>Certificate of Title Administrator</u>	<u>Community Development</u>	<u>Drug Control Grant</u>	<u>County Courts Special Program</u>
\$ 89,720	\$ 21,252	\$ 199,694	\$ 376,658	\$ 142,552	\$ 8,797	\$ 466,319
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	1,966	18,242	0	0	1,036
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	1,303,276	0	0
0	0	0	0	0	0	0
0	0	0	205	0	0	0
<u>\$ 89,720</u>	<u>\$ 21,252</u>	<u>\$ 201,660</u>	<u>\$ 395,105</u>	<u>\$ 1,445,828</u>	<u>\$ 8,797</u>	<u>\$ 467,355</u>
0	0	2,338	0	0	0	0
2,238	1,120	0	3,719	0	0	146
0	0	0	0	0	0	0
3,219	1,544	0	5,135	0	0	614
0	0	0	0	1,303,276	0	0
0	0	0	0	0	0	0
<u>5,457</u>	<u>2,664</u>	<u>2,338</u>	<u>8,854</u>	<u>1,303,276</u>	<u>0</u>	<u>760</u>
0	0	0	0	14,760	0	1,026
0	0	0	0	0	0	0
<u>84,263</u>	<u>18,588</u>	<u>199,322</u>	<u>386,251</u>	<u>127,792</u>	<u>8,797</u>	<u>465,569</u>
<u>84,263</u>	<u>18,588</u>	<u>199,322</u>	<u>386,251</u>	<u>142,552</u>	<u>8,797</u>	<u>466,595</u>
<u>\$ 89,720</u>	<u>\$ 21,252</u>	<u>\$ 201,660</u>	<u>\$ 395,105</u>	<u>\$ 1,445,828</u>	<u>\$ 8,797</u>	<u>\$ 467,355</u>

(Continued)

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2006

	Emergency Management Department of Justice	Workforce Development	HUD Grant	Hazard Mitigation Grant
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 21,023	\$ 0	\$ 113,159	\$ 2,940
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Special Assessments	0	0	0	0
Accrued Interest	0	0	0	0
Due from Other Governments	0	0	458,997	0
Loans Receivable	0	0	0	0
Prepaid Items	0	0	0	0
<i>Total Assets</i>	<u>\$ 21,023</u>	<u>\$ 0</u>	<u>\$ 572,156</u>	<u>\$ 2,940</u>
Liabilities				
Accounts Payable	0	0	0	0
Accrued Wages	0	0	0	0
Compensated Absences Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Deferred Revenue	0	0	458,997	0
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>458,997</u>	<u>0</u>
Fund Balances				
Fund Balance:				
Reserved for Encumbrances	0	0	18,087	0
Reserved for Loans	0	0	0	0
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	21,023	0	95,072	2,940
<i>Total Fund Balances</i>	<u>21,023</u>	<u>0</u>	<u>113,159</u>	<u>2,940</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 21,023</u>	<u>\$ 0</u>	<u>\$ 572,156</u>	<u>\$ 2,940</u>

(Continued)

<u>BOE HAVA Grant</u>	<u>Clerk of Courts Special Projects</u>	<u>Economic Development</u>	<u>503 Corporation</u>	<u>Totals</u>
\$ 0	\$ 128,139	\$ 349,516	\$ 0	\$ 9,033,829
0	0	0	1,842,480	1,958,661
0	0	0	0	2,160,059
0	664	0	1,225	220,262
0	0	0	0	214,754
0	0	0	0	1,938
0	0	0	0	1,923,150
0	0	0	2,434,570	2,434,570
0	0	0	0	782
<u>\$ 0</u>	<u>\$ 128,803</u>	<u>\$ 349,516</u>	<u>\$ 4,278,275</u>	<u>\$ 17,948,005</u>
0	0	0	2,251	309,186
0	0	0	4,921	129,358
0	0	0	0	16,716
0	0	0	0	145,846
0	0	0	0	4,234,110
0	0	0	504,301	504,301
<u>0</u>	<u>0</u>	<u>0</u>	<u>511,473</u>	<u>5,339,517</u>
0	0	0	0	473,336
0	0	0	2,434,570	2,434,570
<u>0</u>	<u>128,803</u>	<u>349,516</u>	<u>1,332,232</u>	<u>9,700,582</u>
<u>0</u>	<u>128,803</u>	<u>349,516</u>	<u>3,766,802</u>	<u>12,608,488</u>
<u>\$ 0</u>	<u>\$ 128,803</u>	<u>\$ 349,516</u>	<u>\$ 4,278,275</u>	<u>\$ 17,948,005</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006

	<u>Viaduct Lighting</u>	<u>Dog and Kennel</u>	<u>Marriage License</u>	<u>Children Service</u>
Revenues				
Property and Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 2,151,743
Charges for Services	0	111,057	10,013	88,374
Licenses and Permits	0	0	663	0
Fines and Forfeitures	0	2,020	0	0
Intergovernmental	1,478	0	15,030	4,569,246
Special Assessments	0	0	0	0
Interest	0	0	0	5,330
Other	0	0	0	0
<i>Total Revenues</i>	<u>1,478</u>	<u>113,077</u>	<u>25,706</u>	<u>6,814,693</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	1,007	0	0	0
Health	0	115,418	40,079	0
Human Services	0	0	0	6,776,442
Other	0	0	0	0
Debt Service:				
Principal Retirement	0	5,642	0	0
Interest and Fiscal Charges	0	733	0	0
<i>Total Expenditures</i>	<u>1,007</u>	<u>121,793</u>	<u>40,079</u>	<u>6,776,442</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>471</u>	<u>(8,716)</u>	<u>(14,373)</u>	<u>38,251</u>
Other Financing Sources (Uses)				
Operating Transfers In	0	20,000	0	0
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	471	11,284	(14,373)	38,251
<i>Fund Balances Beginning of Year</i>	<u>3,870</u>	<u>29,463</u>	<u>15,878</u>	<u>1,981,971</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 4,341</u>	<u>\$ 40,747</u>	<u>\$ 1,505</u>	<u>\$ 2,020,222</u>

(Continued)

<u>Probate Court</u>	<u>Indigent Guardianship</u>	<u>Child Support</u>	<u>Real Estate Assessment</u>	<u>Solid Waste</u>	<u>Supported Living</u>	<u>Indigent Drivers</u>
\$ 0	\$ 0	\$ 0	\$ 952,777	\$ 0	\$ 0	\$ 0
628	11,695	574,630	8,082	572,418	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	14,350
0	0	1,605,375	0	0	129,857	12,614
0	0	0	0	0	0	0
0	0	0	0	3,151	0	0
0	0	20,834	0	0	0	0
<u>628</u>	<u>11,695</u>	<u>2,200,839</u>	<u>960,859</u>	<u>575,569</u>	<u>129,857</u>	<u>26,964</u>
0	0	0	657,230	0	0	0
0	13,059	0	0	0	0	0
0	0	0	0	0	0	16,655
0	0	0	0	0	0	0
0	0	0	0	480,890	0	0
0	0	1,833,157	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>13,059</u>	<u>1,833,157</u>	<u>657,230</u>	<u>480,890</u>	<u>0</u>	<u>16,655</u>
<u>628</u>	<u>(1,364)</u>	<u>367,682</u>	<u>303,629</u>	<u>94,679</u>	<u>129,857</u>	<u>10,309</u>
0	0	0	0	0	0	0
0	0	(828,612)	0	0	0	0
0	0	(828,612)	0	0	0	0
628	(1,364)	(460,930)	303,629	94,679	129,857	10,309
2,238	6,450	919,604	983,207	640,617	1,247	241,939
<u>\$ 2,866</u>	<u>\$ 5,086</u>	<u>\$ 458,674</u>	<u>\$ 1,286,836</u>	<u>\$ 735,296</u>	<u>\$ 131,104</u>	<u>\$ 252,248</u>

(Continued)

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the Year Ended December 31, 2006

	<u>Litter Control</u>	<u>Juvenile Special Projects</u>	<u>Probate Dispute Resolution</u>	<u>Enforcement and Education</u>
Revenues				
Property and Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	14,334	12,545	2,146
Intergovernmental	222,181	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>222,181</u>	<u>14,334</u>	<u>12,545</u>	<u>2,146</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Other	24,513	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>24,513</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>197,668</u>	<u>14,334</u>	<u>12,545</u>	<u>2,146</u>
Other Financing Sources (Uses)				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	197,668	14,334	12,545	2,146
<i>Fund Balances Beginning of Year</i>	<u>26,451</u>	<u>0</u>	<u>0</u>	<u>41,250</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 224,119</u>	<u>\$ 14,334</u>	<u>\$ 12,545</u>	<u>\$ 43,396</u>

(Continued)

<u>Community Corrections</u>	<u>Youth Services</u>	<u>Child Abuse</u>	<u>Delinquent Real Estate Tax Assessment Collection</u>	<u>FEMA Small Projects Grant</u>	<u>Treasurer Prepay Interest</u>	<u>Special Probation</u>
\$ 0	\$ 0	\$ 0	\$ 282,858	\$ 0	\$ 0	\$ 0
0	180	0	580	0	0	90,990
0	0	0	0	0	0	0
0	0	0	0	0	0	3,305
131,642	265,659	0	0	80,891	0	0
0	0	0	0	0	0	0
0	0	0	40,013	0	10,874	0
0	0	0	0	0	0	0
<u>131,642</u>	<u>265,839</u>	<u>0</u>	<u>323,451</u>	<u>80,891</u>	<u>10,874</u>	<u>94,295</u>
0	0	0	206,317	0	0	0
0	0	0	0	0	0	0
191,585	966,486	0	0	0	0	48,346
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	1,506	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>191,585</u>	<u>966,486</u>	<u>0</u>	<u>206,317</u>	<u>0</u>	<u>1,506</u>	<u>48,346</u>
<u>(59,943)</u>	<u>(700,647)</u>	<u>0</u>	<u>117,134</u>	<u>80,891</u>	<u>9,368</u>	<u>45,949</u>
60,000	700,000	0	0	0	0	90,002
(3,900)	0	0	0	0	0	0
<u>56,100</u>	<u>700,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>90,002</u>
(3,843)	(647)	0	117,134	80,891	9,368	135,951
<u>49,816</u>	<u>195,053</u>	<u>1,520</u>	<u>678,439</u>	<u>0</u>	<u>41,075</u>	<u>69</u>
<u>\$ 45,973</u>	<u>\$ 194,406</u>	<u>\$ 1,520</u>	<u>\$ 795,573</u>	<u>\$ 80,891</u>	<u>\$ 50,443</u>	<u>\$ 136,020</u>

(Continued)

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the Year Ended December 31, 2006

	<u>Emergency Management</u>	<u>Special Emergency Planning</u>	<u>Emergency 911</u>	<u>Drug Abuse Resistance Education</u>
Revenues				
Property and Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Charges for Services	188,037	0	181,911	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	52,992	25,000	0	5,005
Special Assessments	0	0	191,878	0
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>241,029</u>	<u>25,000</u>	<u>373,789</u>	<u>5,005</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	293,881	17,455	227,350	3,720
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Other	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>293,881</u>	<u>17,455</u>	<u>227,350</u>	<u>3,720</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(52,852)</u>	<u>7,545</u>	<u>146,439</u>	<u>1,285</u>
Other Financing Sources (Uses)				
Operating Transfers In	24,000	0	0	0
Operating Transfers Out	0	(24,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>24,000</u>	<u>(24,000)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(28,852)	(16,455)	146,439	1,285
<i>Fund Balances Beginning of Year</i>	<u>128,609</u>	<u>58,937</u>	<u>60,728</u>	<u>31,041</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 99,757</u>	<u>\$ 42,482</u>	<u>\$ 207,167</u>	<u>\$ 32,326</u>

(Continued)

<u>Drug Task Force</u>	<u>Ohio Crime Victims</u>	<u>Inmate Medical</u>	<u>Certificate of Title Administrator</u>	<u>Community Development</u>	<u>Drug Control Grant</u>	<u>County Courts Special Program</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	454,290	365,285	0	0	171,122
0	0	0	0	0	0	0
0	0	0	0	0	0	1,036
62,992	64,706	0	0	1,484,169	25,564	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>62,992</u>	<u>64,706</u>	<u>454,290</u>	<u>365,285</u>	<u>1,484,169</u>	<u>25,564</u>	<u>172,158</u>
0	0	0	304,923	1,512,761	25,564	0
0	0	0	0	0	0	31,579
173,747	81,890	126,991	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>173,747</u>	<u>81,890</u>	<u>126,991</u>	<u>304,923</u>	<u>1,512,761</u>	<u>25,564</u>	<u>31,579</u>
<u>(110,755)</u>	<u>(17,184)</u>	<u>327,299</u>	<u>60,362</u>	<u>(28,592)</u>	<u>0</u>	<u>140,579</u>
108,556	35,000	0	0	2,008	0	3,899
0	0	(748,180)	(59,802)	0	0	0
<u>108,556</u>	<u>35,000</u>	<u>(748,180)</u>	<u>(59,802)</u>	<u>2,008</u>	<u>0</u>	<u>3,899</u>
(2,199)	17,816	(420,881)	560	(26,584)	0	144,478
<u>86,462</u>	<u>772</u>	<u>620,203</u>	<u>385,691</u>	<u>169,136</u>	<u>8,797</u>	<u>322,117</u>
<u>\$ 84,263</u>	<u>\$ 18,588</u>	<u>\$ 199,322</u>	<u>\$ 386,251</u>	<u>\$ 142,552</u>	<u>\$ 8,797</u>	<u>\$ 466,595</u>

(Continued)

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (Continued)
For the Year Ended December 31, 2006

	Emergency Management Department of Justice	Workforce Development	Hud Grant	Hazard Mitigation Grant
Revenues				
Property and Other Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	183,761	325,679	183,053	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>183,761</u>	<u>325,679</u>	<u>183,053</u>	<u>0</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	151,534	0	0	6,000
Public Works	0	0	0	0
Health	0	0	137,104	0
Human Services	0	0	0	0
Other	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>151,534</u>	<u>0</u>	<u>137,104</u>	<u>6,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>32,227</u>	<u>325,679</u>	<u>45,949</u>	<u>(6,000)</u>
Other Financing Sources (Uses)				
Operating Transfers In	3,000	0	0	0
Operating Transfers Out	0	(382,172)	0	(3,000)
<i>Total Other Financing Sources (Uses)</i>	<u>3,000</u>	<u>(382,172)</u>	<u>0</u>	<u>(3,000)</u>
<i>Net Change in Fund Balances</i>	35,227	(56,493)	45,949	(9,000)
<i>Fund Balances Beginning of Year</i>	<u>(14,204)</u>	<u>56,493</u>	<u>67,210</u>	<u>11,940</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 21,023</u>	<u>\$ 0</u>	<u>\$ 113,159</u>	<u>\$ 2,940</u>

(Continued)

<u>BOE HAVA Grant</u>	<u>Clerk of Courts Special Projects</u>	<u>Economic Development</u>	<u>503 Corporation</u>	<u>Totals</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,387,378
0	221,102	0	828	3,051,222
0	0	0	0	663
0	664	0	0	50,400
0	0	0	0	9,446,894
0	0	0	0	191,878
0	0	0	208,120	267,488
0	0	29,114	0	49,948
<u>0</u>	<u>221,766</u>	<u>29,114</u>	<u>208,948</u>	<u>16,445,871</u>
24,330	0	0	108,860	2,839,985
0	0	0	0	44,638
0	0	0	0	2,305,640
0	0	0	0	1,007
0	0	0	0	773,491
0	0	0	0	8,609,599
0	0	0	0	26,019
0	0	0	0	5,642
0	0	0	0	733
<u>24,330</u>	<u>0</u>	<u>0</u>	<u>108,860</u>	<u>14,606,754</u>
<u>(24,330)</u>	<u>221,766</u>	<u>29,114</u>	<u>100,088</u>	<u>1,839,117</u>
780	0	320,402	0	1,367,647
0	(123,018)	0	0	(2,172,684)
<u>780</u>	<u>(123,018)</u>	<u>320,402</u>	<u>0</u>	<u>(805,037)</u>
(23,550)	98,748	349,516	100,088	1,034,080
<u>23,550</u>	<u>30,055</u>	<u>0</u>	<u>3,666,714</u>	<u>11,574,408</u>
<u>\$ 0</u>	<u>\$ 128,803</u>	<u>\$ 349,516</u>	<u>\$ 3,766,802</u>	<u>\$ 12,608,488</u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2006

	<u>Construction</u>	<u>Coffee Creek</u>	<u>Permanent Improvement</u>	<u>Ditch Maintenance</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 398,630	\$ 0	\$ 186,804	\$ 16,830
Accounts Receivable	0	0	0	0
Due from Other Governments	<u>0</u>	<u>0</u>	<u>796</u>	<u>0</u>
<i>Total Assets</i>	<u><u>\$ 398,630</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 187,600</u></u>	<u><u>\$ 16,830</u></u>
Fund Balances				
Fund Balance:				
Reserved for Encumbrances	0	0	0	0
Unreserved:				
Undesignated, Reported in:				
Capital Projects Funds	<u>398,630</u>	<u>0</u>	<u>187,600</u>	<u>16,830</u>
<i>Total Fund Balances</i>	<u><u>\$ 398,630</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 187,600</u></u>	<u><u>\$ 16,830</u></u>

County Court Computer	Total
\$ 337,118	\$ 939,382
2,875	2,875
<u>0</u>	<u>796</u>
<u>\$ 339,993</u>	<u>\$ 943,053</u>
38,829	38,829
<u>301,164</u>	<u>904,224</u>
<u>\$ 339,993</u>	<u>\$ 943,053</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2006

	<u>Construction</u>	<u>Coffee Creek</u>	<u>Permanent Improvement</u>	<u>Ditch Maintenance</u>
Revenues				
Property and Other Local Taxes	\$ 0	\$ 0	\$ 16,467	\$ 0
Charges for Services	0	0	0	858
Intergovernmental	0	0	3,372	0
Interest	13,424	0	0	0
Contributions and Donations	150,358	0	0	0
Other	0	0	55,880	0
<i>Total Revenues</i>	<u>163,782</u>	<u>0</u>	<u>75,719</u>	<u>858</u>
Expenditures				
Current:				
General Government - Judicial	0	0	0	0
Capital Outlay	16,311	0	0	0
<i>Total Expenditures</i>	<u>16,311</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>147,471</u>	<u>0</u>	<u>75,719</u>	<u>858</u>
Other Financing Use				
Operating Transfers Out	(10,561)	(458)	0	0
<i>Net Change in Fund Balances</i>	136,910	(458)	75,719	858
<i>Fund Balance Beginning of Year</i>	<u>261,720</u>	<u>458</u>	<u>111,881</u>	<u>15,972</u>
<i>Fund Balances End of Year</i>	<u>\$ 398,630</u>	<u>\$ 0</u>	<u>\$ 187,600</u>	<u>\$ 16,830</u>

County Court Computer	Total
\$ 0	\$ 16,467
131,728	132,586
0	3,372
0	13,424
0	150,358
0	55,880
<u>131,728</u>	<u>372,087</u>
60,273	60,273
<u>0</u>	<u>16,311</u>
<u>60,273</u>	<u>76,584</u>
<u>71,455</u>	<u>295,503</u>
<u>(42,876)</u>	<u>(53,895)</u>
28,579	241,608
<u>311,414</u>	<u>701,445</u>
<u>\$ 339,993</u>	<u>\$ 943,053</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property and Other Local Taxes	\$ 3,781,429	\$ 3,781,429	\$ 3,998,714	\$ 217,285
Permissive Sales Taxes	8,700,000	8,700,000	8,779,268	79,268
Charges for Services	3,899,235	3,899,235	3,531,839	(367,396)
Licenses and Permits	43,500	43,500	31,589	(11,911)
Fines and Forfeitures	387,400	387,400	633,365	245,965
Intergovernmental	2,367,000	2,967,000	2,488,866	(478,134)
Interest	1,307,023	1,307,023	2,344,425	1,037,402
Other	100,000	100,000	463,516	363,516
<i>Total Revenues</i>	<u>20,585,587</u>	<u>21,185,587</u>	<u>22,271,582</u>	<u>1,085,995</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners Office				
Personal Services	533,710	533,708	522,568	11,140
Fringe Benefits	83,959	89,390	65,140	24,250
Materials and Supplies	11,500	10,305	9,737	568
Contractual Services	6,500	10,966	9,107	1,859
Other	10,000	11,083	11,083	0
Total Commissioners Office	<u>645,669</u>	<u>655,452</u>	<u>617,635</u>	<u>37,817</u>
Commissioners Data Services				
Personal Services	135,981	138,961	134,788	4,173
Fringe Benefits	23,365	23,365	21,948	1,417
Materials and Supplies	6,000	8,500	7,441	1,059
Contractual Services	85,514	90,945	86,226	4,719
Other	250	250	180	70
Total Commissioners Data Services	<u>251,110</u>	<u>262,021</u>	<u>250,583</u>	<u>11,438</u>

(Continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Auditor's Office				
Personal Services	341,000	338,415	338,415	0
Fringe Benefits	52,665	52,665	51,326	1,339
Materials and Supplies	7,500	8,510	8,505	5
Contractual Services	7,300	7,300	4,281	3,019
Capital Outlay	14,000	21,585	21,073	512
Other	2,500	2,500	1,560	940
Total Auditor's Office	424,965	430,975	425,160	5,815
Auditor Personal Property Department				
Materials and Supplies	1,500	490	0	490
Total Auditor Personal Property Department	1,500	490	0	490
County Treasurer's Office				
Personal Services	217,433	217,433	208,195	9,238
Fringe Benefits	33,225	33,225	30,333	2,892
Materials and Supplies	11,250	17,640	17,113	527
Contractual Services	44,575	50,582	42,058	8,524
Other	2,425	3,278	3,508	(230)
Total County Treasurer's Office	308,908	322,158	301,207	20,951
Prosecuting Attorney				
Personal Services	780,751	780,751	771,056	9,695
Fringe Benefits	175,620	175,785	168,859	6,926
Materials and Supplies	7,000	6,985	5,557	1,428
Other	2,000	1,850	1,850	0
Total Prosecuting Attorney	965,371	965,371	947,322	18,049
County Planning Commission				
Personal Services	126,487	132,487	131,379	1,108
Fringe Benefits	21,163	23,063	22,774	289
Materials and Supplies	5,300	5,100	675	4,425
Contractual Services	100	100	0	100
Other	2,000	1,800	996	804
Total County Planning Commission	155,050	162,550	155,824	6,726

(Continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
County Purchasing Department				
Materials and Supplies	496,500	594,500	570,608	23,892
Contractual Services	8,000	8,000	2,421	5,579
Capital Outlay	0	20,000	18,235	1,765
	<u>504,500</u>	<u>622,500</u>	<u>591,264</u>	<u>31,236</u>
Total County Purchasing Department				
Board of Elections				
Personal Services	292,173	292,173	283,210	8,963
Fringe Benefits	49,800	49,465	45,012	4,453
Materials and Supplies	52,100	100,506	99,290	1,216
Contractual Services	160,200	170,529	167,713	2,816
Other	1,800	1,800	1,260	540
	<u>556,073</u>	<u>614,473</u>	<u>596,485</u>	<u>17,988</u>
Total Board of Elections				
Maintenance and Operations				
Personal Services	138,375	143,875	143,969	(94)
Fringe Benefits	19,900	21,400	20,667	733
Materials and Supplies	20,000	23,000	22,137	863
Contractual Services	875,000	871,000	752,984	118,016
Capital Outlay	105,000	123,600	106,719	16,881
	<u>1,158,275</u>	<u>1,182,875</u>	<u>1,046,476</u>	<u>136,399</u>
Total Maintenance and Operations				
County Recorder				
Personal Services	159,681	164,615	164,614	1
Fringe Benefits	24,402	25,148	24,783	365
Materials and Supplies	4,000	4,000	3,958	42
Contractual Services	3,415	3,415	3,415	0
Other	8,340	2,660	2,190	470
	<u>199,838</u>	<u>199,838</u>	<u>198,960</u>	<u>878</u>
Total County Recorder				
County General Taxes				
Other	25,000	30,865	30,865	0
	<u>25,000</u>	<u>30,865</u>	<u>30,865</u>	<u>0</u>
Total County General Taxes				
Board of Revision				
Fringe Benefits	5,000	5,000	0	5,000
Contractual Services	30,000	30,000	0	30,000
	<u>35,000</u>	<u>35,000</u>	<u>0</u>	<u>35,000</u>
Total Board of Revision				

(Continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Recorder's Micrographic				
Contractual Services	112,500	129,964	93,268	36,696
Capital Outlay	10,000	10,000	25,457	(15,457)
Total Recorder's Micrographic	122,500	139,964	118,725	21,239
County Wide Audit				
Contractual Services	190,000	190,000	179,667	10,333
Total County Wide Audit	190,000	190,000	179,667	10,333
Total General Government- Legislative and Executive	5,543,759	5,814,532	5,460,173	354,359
General Government:				
Judicial				
Court of Appeals				
Personal Services	58,000	73,358	72,358	1,000
Total Court of Appeals	58,000	73,358	72,358	1,000
Common Pleas Court				
Personal Services	701,818	691,342	686,546	4,796
Fringe Benefits	105,404	110,010	106,484	3,526
Materials and Supplies	23,000	27,965	27,357	608
Contractual Services	21,200	25,385	24,362	1,023
Other	34,300	35,694	33,344	2,350
Total Common Pleas Court	885,722	890,396	878,093	12,303
Common Pleas Jury Commission				
Personal Services	21,799	21,799	20,247	1,552
Fringe Benefits	3,304	3,553	3,087	466
Materials and Supplies	460	179	179	0
Contractual Services	7,421	7,291	6,533	758
Other	29	0	0	0
Total Common Pleas Jury Commission	33,013	32,822	30,046	2,776
Court Mediator				
Personal Services	99,965	99,965	99,809	156
Fringe Benefits	15,146	15,146	14,397	749
Total Court Mediator	115,111	115,111	114,206	905

(Continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Juvenile Court				
Personal Services	188,428	188,428	186,829	1,599
Fringe Benefits	31,050	30,450	29,020	1,430
Materials and Supplies	2,200	2,700	2,472	228
Contractual Services	26,600	26,700	21,498	5,202
Other	2,400	2,400	880	1,520
Total Juvenile Court	250,678	250,678	240,699	9,979
Probate Court				
Personal Services	185,380	185,380	183,703	1,677
Fringe Benefits	30,974	31,204	29,959	1,245
Materials and Supplies	3,000	2,665	2,239	426
Contractual Services	3,000	4,350	3,049	1,301
Other	1,000	1,510	1,290	220
Total Probate Court	223,354	225,109	220,240	4,869
Clerk of Courts				
Personal Services	299,027	309,697	302,589	7,108
Fringe Benefits	44,878	46,708	44,649	2,059
Materials and Supplies	18,300	22,625	15,150	7,475
Contractual Services	2,500	2,625	1,633	992
Total Clerk of Courts	364,705	381,655	364,021	17,634
Eastern County Court				
Personal Services	164,572	164,572	159,519	5,053
Fringe Benefits	23,730	23,730	22,329	1,401
Materials and Supplies	6,700	8,650	8,228	422
Contractual Services	2,500	2,700	1,488	1,212
Other	2,900	2,250	1,109	1,141
Total Eastern County Court	200,402	201,902	192,673	9,229
Western County Court				
Personal Services	184,935	187,335	175,162	12,173
Fringe Benefits	28,952	29,128	25,371	3,757
Materials and Supplies	8,000	7,400	6,214	1,186
Contractual Services	5,000	3,600	3,160	440
Other	4,050	3,650	1,492	2,158
Total Western County Court	230,937	231,113	211,399	19,714

(Continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Ashtabula Municipal Court				
Personal Services	89,961	89,431	91,039	(1,608)
Fringe Benefits	38,038	40,036	38,965	1,071
Other	5,000	3,532	1,781	1,751
Total Ashtabula Municipal Court	132,999	132,999	131,785	1,214
Conneaut Municipal Court				
Personal Services	67,100	63,941	61,103	2,838
Fringe Benefits	25,080	28,839	27,924	915
Other	700	700	630	70
Total Conneaut Municipal Court	92,880	93,480	89,657	3,823
Law Library				
Personal Services	46,613	46,613	46,613	0
Fringe Benefits	6,386	6,386	6,380	6
Total Law Library	52,999	52,999	52,993	6
Attorney Fees Public Defender				
Contractual Services	800,000	865,000	841,061	23,939
Total Attorney Fees Public Defender	800,000	865,000	841,061	23,939
Total General Government - Judicial	3,440,800	3,546,622	3,439,231	107,391
Public Safety:				
Adult Probation				
Personal Services	30,556	30,556	30,555	1
Fringe Benefits	4,187	4,187	4,182	5
Materials and Supplies	740	462	462	0
Total Adult Probation	35,483	35,205	35,199	6
Juvenile Probation				
Personal Services	281,649	281,949	281,936	13
Fringe Benefits	44,171	44,221	42,563	1,658
Materials and Supplies	3,500	3,150	2,384	766
Total Juvenile Probation	329,320	329,320	326,883	2,437

(Continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Coroner				
Personal Services	171,443	199,943	195,668	4,275
Fringe Benefits	23,484	24,413	26,010	(1,597)
Materials and Supplies	4,000	3,661	3,656	5
Contractual Services	104,505	103,915	102,995	920
Other	16,200	16,200	15,809	391
Total Coroner	319,632	348,132	344,138	3,994
Sheriff Department				
Personal Services	3,772,846	4,058,846	4,055,519	3,327
Fringe Benefits	626,837	633,987	672,109	(38,122)
Materials and Supplies	277,000	292,450	291,279	1,171
Contractual Services	143,000	76,375	71,433	4,942
Capital Outlay	175,000	482,538	406,933	75,605
Other	46,600	48,275	46,143	2,132
Total Sheriff Department	5,041,283	5,592,471	5,543,416	49,055
Building Regulations Department				
Personal Services	253,000	253,000	253,456	(456)
Fringe Benefits	40,500	41,908	40,527	1,381
Materials and Supplies	4,500	3,072	3,035	37
Contractual Services	30,500	30,520	24,562	5,958
Other	1,200	1,200	900	300
Total Building Regulations Department	329,700	329,700	322,480	7,220
Total Public Safety	6,055,418	6,634,828	6,572,116	62,712
Public Works:				
County Engineer Office				
Personal Services	101,608	101,608	98,992	2,616
Fringe Benefits	15,393	15,393	14,519	874
Total County Engineer Office	117,001	117,001	113,511	3,490

(Continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Commissioners Risk Management				
Personal Services	65,812	65,812	62,010	3,802
Fringe Benefits	9,426	9,426	6,848	2,578
Materials and Supplies	1,200	1,200	744	456
Contractual Services	110,500	110,500	108,533	1,967
Total Commissioners Risk Management	186,938	186,938	178,135	8,803
Total Public Works	303,939	303,939	291,646	12,293
Health:				
Tuberculosis Clinic and Care				
Contractual Services	25,000	25,000	15,460	9,540
Total Tuberculosis Clinic and Care	25,000	25,000	15,460	9,540
Registration Vital Statistics				
Other	3,000	3,000	1,573	1,427
Total Registration Vital Statistics	3,000	3,000	1,573	1,427
Other Health Department				
Contractual Services	175,000	277,000	201,614	75,386
Total Other Health Department	175,000	277,000	201,614	75,386
Total Health	203,000	305,000	218,647	86,353
Human Services:				
Veterans Service Commission				
Personal Services	165,035	196,938	175,121	21,817
Fringe Benefits	206,003	223,698	219,013	4,685
Materials and Supplies	6,500	10,500	9,929	571
Contractual Services	54,500	66,420	64,396	2,024
Capital Outlay	23,600	8,500	8,367	133
Other	220,500	240,780	236,203	4,577
Total Veterans Service Commission	676,138	746,836	713,029	33,807
Veterans Service				
Materials and Supplies	10,000	10,000	0	10,000
Contractual Services	5,000	5,000	5,000	0
Other	10,000	10,000	9,302	698
Total Veterans Service	25,000	25,000	14,302	10,698

(Continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
County Humane Society				
Personal Services	3,100	3,230	3,217	13
Fringe Benefits	500	500	511	(11)
Total County Humane Society	3,600	3,730	3,728	2
Total Human Services	704,738	775,566	731,059	44,507
Conservation and Recreation				
Agriculture Department				
Contractual Services	342,000	342,000	341,300	700
Other	3,250	3,250	695	2,555
Total Agriculture Department	345,250	345,250	341,995	3,255
Total Conservation and Recreation	345,250	345,250	341,995	3,255
Other:				
Group and Liability Insurance				
Personal Services				0
Fringe Benefits	450,000	470,543	455,533	15,010
Contractual Services	10,000	8,917	2,506	6,411
Total Group and Liability Insurance	460,000	479,460	458,039	21,421
Other Expenses				
Personal Services	250,000	172,277	172,277	0
Contractual Services	(40,241)	245,782	217,850	27,932
Other	114,875	189,538	154,403	35,135
Total Other Expenses	324,634	607,597	544,530	63,067
Total Other	784,634	1,087,057	1,002,569	84,488
Debt Service				
Principal Retirement	159	159	93,569	(93,410)
Interest and Fiscal Charges	1,270	1,270	8,185	(6,915)
Total Debt Service	1,429	1,429	101,754	(100,325)
Total Expenditures	17,382,967	18,814,223	18,159,190	655,033
Excess of Revenues Over (Under) Expenditures	3,202,620	2,371,364	4,112,392	1,741,028

(Continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Financing Sources (Uses)				
Proceeds of Bonds	92,000	92,000	92,000	0
Other Financing Sources	25,000	25,000	19,806	(5,194)
Other Financing Uses	(50,000)	(46,400)	(44,228)	2,172
Operating Transfers In	393,000	943,000	974,004	31,004
Operating Transfers Out	(5,553,598)	(6,008,314)	(5,554,098)	454,216
<i>Total Other Financing Sources (Uses)</i>	<u>(5,093,598)</u>	<u>(4,994,714)</u>	<u>(4,512,516)</u>	<u>482,198</u>
<i>Net Change in Fund Balance</i>	(1,890,978)	(2,623,350)	(400,124)	2,223,226
<i>Fund Balance Beginning of Year - Restated</i>	3,525,708	3,525,708	3,525,708	0
Prior Year Encumbrances Appropriated	<u>176,080</u>	<u>176,080</u>	<u>176,080</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,810,810</u>	<u>\$ 1,078,438</u>	<u>\$ 3,301,664</u>	<u>\$ 2,223,226</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 7,500	\$ 7,500	\$ 5,686	\$ (1,814)
Fines and Forfeitures	70,000	70,000	96,175	26,175
Intergovernmental	8,693,551	8,693,551	8,815,426	121,875
Interest	30,000	30,000	124,628	94,628
<i>Total Revenues</i>	<u>8,801,051</u>	<u>8,801,051</u>	<u>9,041,915</u>	<u>240,864</u>
Expenditures				
Current:				
Public Works:				
Roads				
Personal Services	1,212,700	1,212,700	1,071,812	140,888
Fringe Benefits	579,902	459,902	429,287	30,615
Materials and Supplies	1,280,000	1,441,512	1,418,176	23,336
Contractual Services	2,831,653	2,832,963	2,749,558	83,405
Capital Outlay	295,000	295,296	230,735	64,561
Total Roads	<u>6,199,255</u>	<u>6,242,373</u>	<u>5,899,568</u>	<u>342,805</u>
Bridges and Culverts				
Personal Services	402,000	402,000	338,245	63,755
Fringe Benefits	188,191	188,191	143,175	45,016
Materials and Supplies	265,000	265,343	217,248	48,095
Contractual Services	1,359,598	1,481,999	1,396,803	85,196
Total Bridges and Culverts	<u>2,214,789</u>	<u>2,337,533</u>	<u>2,095,471</u>	<u>242,062</u>
Engineer				
Personal Services	672,953	672,953	618,946	54,007
Fringe Benefits	280,173	280,714	222,688	58,026
Contractual Services	2,600	2,600	1,712	888
Total Other	<u>955,726</u>	<u>956,267</u>	<u>843,346</u>	<u>112,921</u>
Total Public Works	<u>9,369,770</u>	<u>9,536,173</u>	<u>8,838,385</u>	<u>697,788</u>
Capital Outlay	<u>244,870</u>	<u>244,870</u>	<u>244,870</u>	<u>0</u>
Debt Service				
Principal Retirement	5,000	5,000	39,167	(34,167)
Interest and Fiscal Charges	0	0	1,346	(1,346)
Total Debt Service	<u>5,000</u>	<u>5,000</u>	<u>40,513</u>	<u>(35,513)</u>
<i>Total Expenditures</i>	<u>9,619,640</u>	<u>9,786,043</u>	<u>9,123,768</u>	<u>662,275</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(818,589)</u>	<u>(984,992)</u>	<u>(81,853)</u>	<u>903,139</u>

(Continued)

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Fund (Continued)
For the Year Ended December 31, 2006*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other Financing Sources (Uses)				
Proceeds of Loans	244,870	244,870	244,870	0
Operating Transfers Out	<u>(44,000)</u>	<u>(44,000)</u>	<u>(41,850)</u>	<u>2,150</u>
<i>Total Other Financing Sources (Uses)</i>	<u>200,870</u>	<u>200,870</u>	<u>203,020</u>	<u>2,150</u>
<i>Net Change in Fund Balance</i>	(617,719)	(784,122)	121,167	905,289
<i>Fund Balance Beginning of Year</i>	1,765,614	1,765,614	1,765,614	0
Prior Year Encumbrances Appropriated	<u>200,475</u>	<u>200,475</u>	<u>200,475</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,348,370</u>	<u>\$ 1,181,967</u>	<u>\$ 2,087,256</u>	<u>\$ 905,289</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Local Taxes	\$ 1,306,334	\$ 1,306,334	\$ 1,338,725	\$ 32,391
Charges for Services	159,337	159,337	158,707	(630)
Intergovernmental	16,150,995	16,150,995	11,654,211	(4,496,784)
Other	<u>120,000</u>	<u>120,000</u>	<u>258,928</u>	<u>138,928</u>
<i>Total Revenues</i>	<u>17,736,666</u>	<u>17,736,666</u>	<u>13,410,571</u>	<u>(4,326,095)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance-Administration				
Personal Services	4,930,072	4,827,543	4,776,553	50,990
Fringe Benefits	3,270,154	3,212,168	3,074,394	137,774
Materials and Supplies	256,478	267,215	233,038	34,177
Contractual Services	9,914,477	11,471,721	9,160,821	2,310,900
Capital Outlay	322,000	213,263	68,230	145,033
Other	<u>30,375</u>	<u>31,195</u>	<u>10,820</u>	<u>20,375</u>
Total Public Assistance-Administration	<u>18,723,556</u>	<u>20,023,105</u>	<u>17,323,856</u>	<u>2,699,249</u>
Total Human Services	<u>18,723,556</u>	<u>20,023,105</u>	<u>17,323,856</u>	<u>2,699,249</u>
Debt Service				
Principal Retirement	0	0	97,501	(97,501)
Interest and Fiscal Charges	<u>0</u>	<u>0</u>	<u>10,832</u>	<u>(10,832)</u>
<i>Total Expenditures</i>	<u>18,723,556</u>	<u>20,023,105</u>	<u>17,432,189</u>	<u>2,590,916</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(986,890)</u>	<u>(2,286,439)</u>	<u>(4,021,618)</u>	<u>(1,735,179)</u>
Other Financing Sources				
Operating Transfers In	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,792,204</u>	<u>692,204</u>
<i>Net Change in Fund Balance</i>	113,110	(1,186,439)	(2,229,414)	(1,042,975)
<i>Fund Balance Beginning of Year</i>	91,546	91,546	91,546	0
Prior Year Encumbrances Appropriated	<u>1,918,575</u>	<u>1,918,575</u>	<u>1,918,575</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 2,123,231</u>	<u>\$ 823,682</u>	<u>\$ (219,293)</u>	<u>\$ (1,042,975)</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Board of MRDD Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Local Taxes	\$ 6,343,000	\$ 6,343,000	\$ 6,600,618	\$ 257,618
Charges for Services	670,000	670,000	811,033	141,033
Intergovernmental	2,998,000	2,998,000	3,278,674	280,674
<i>Total Revenues</i>	<u>10,011,000</u>	<u>10,011,000</u>	<u>10,690,325</u>	<u>679,325</u>
Expenditures				
Current:				
Health:				
169 Board				
Personal Services	5,865,000	5,835,000	5,375,803	459,197
Fringe Benefits	3,319,000	3,085,764	2,701,713	384,051
Materials and Supplies	279,000	315,350	294,211	21,139
Contractual Services	924,000	1,244,541	961,151	283,390
Capital Outlay	170,000	299,477	279,470	20,007
Other	12,000	91,000	87,817	3,183
Total 169 Board	<u>10,569,000</u>	<u>10,871,132</u>	<u>9,700,165</u>	<u>1,170,967</u>
Total Health	<u>10,569,000</u>	<u>10,871,132</u>	<u>9,700,165</u>	<u>1,170,967</u>
<i>Total Expenditures</i>	<u>10,569,000</u>	<u>10,871,132</u>	<u>9,700,165</u>	<u>1,170,967</u>
<i>Net Change in Fund Balance</i>	(558,000)	(860,132)	990,160	1,850,292
<i>Fund Balance Beginning of Year</i>	10,665,592	10,665,592	10,665,592	0
Prior Year Encumbrances Appropriated	<u>316,162</u>	<u>316,162</u>	<u>316,162</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 10,423,754</u></u>	<u><u>\$ 10,121,622</u></u>	<u><u>\$ 11,971,914</u></u>	<u><u>\$ 1,850,292</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Nursing Home Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 2,452,021	\$ 2,452,021	\$ 2,493,323	\$ 41,302
Intergovernmental	8,520,245	8,520,245	8,124,243	(396,002)
Interest	0	0	182	182
<i>Total Revenues</i>	<u>10,972,266</u>	<u>10,972,266</u>	<u>10,617,748</u>	<u>(354,518)</u>
Expenditures				
Current:				
Human Services:				
Nursing Home				
Personal Services	5,238,369	5,162,369	5,111,896	50,473
Fringe Benefits	2,357,075	2,270,097	2,154,655	115,442
Materials and Supplies	983,356	1,194,334	1,081,076	113,258
Contractual Services	2,000,832	2,257,562	2,030,528	227,034
Capital Outlay	40,503	57,332	46,059	11,273
Other	124,616	121,598	111,144	10,454
Total Nursing Home	<u>10,744,751</u>	<u>11,063,292</u>	<u>10,535,358</u>	<u>527,934</u>
Total Human Services	10,744,751	11,063,292	10,535,358	527,934
<i>Total Expenditures</i>	<u>10,744,751</u>	<u>11,063,292</u>	<u>10,535,358</u>	<u>527,934</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>227,515</u>	<u>(91,026)</u>	<u>82,390</u>	<u>173,416</u>
Other Financing Sources (Uses)				
Operating Transfers In	0	0	10,433	10,433
Operating Transfers Out	(222,387)	(222,397)	(222,387)	10
<i>Total Other Financing Sources (Uses)</i>	<u>(222,387)</u>	<u>(222,397)</u>	<u>(211,954)</u>	<u>10,443</u>
<i>Net Change in Fund Balance</i>	5,128	(313,423)	(129,564)	183,859
<i>Fund Balance Beginning of Year</i>	350,864	350,864	350,864	0
Prior Year Encumbrances Appropriated	<u>356,679</u>	<u>356,679</u>	<u>356,679</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 712,671</u>	<u>\$ 394,120</u>	<u>\$ 577,979</u>	<u>\$ 183,859</u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Mental Health Fund
For the Year Ended December 31, 2006*

	<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	\$ 554,500	\$ 554,500	\$ 566,342	\$ 11,842
Fines and Forfeitures	10,000	10,000	9,747	(253)
Intergovernmental	9,319,940	913,940	8,038,466	7,124,526
<i>Total Revenues</i>	<u>9,884,440</u>	<u>1,478,440</u>	<u>8,614,555</u>	<u>7,136,115</u>
Expenditures				
Current:				
General Government:				
Community Mental Health				
Personal Services	373,000	385,000	351,474	33,526
Fringe Benefits	107,400	111,602	83,647	27,955
Materials and Supplies	9,500	10,367	4,867	5,500
Contractual Services	9,402,040	9,655,562	9,458,179	197,383
Capital Outlay	4,000	4,171	2,271	1,900
Other	17,000	17,000	9,430	7,570
Total Community Mental Health	<u>9,912,940</u>	<u>10,183,702</u>	<u>9,909,868</u>	<u>273,834</u>
<i>Total Expenditures</i>	<u>9,912,940</u>	<u>10,183,702</u>	<u>9,909,868</u>	<u>273,834</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(28,500)</u>	<u>(8,705,262)</u>	<u>(1,295,313)</u>	<u>7,409,949</u>
Other Financing Use				
Operating Transfers Out	<u>(27,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(55,500)	(8,705,262)	(1,295,313)	7,409,949
<i>Fund Balance Beginning of Year</i>	1,163,948	1,163,948	1,163,948	0
Prior Year Encumbrances Appropriated	<u>245,945</u>	<u>245,945</u>	<u>245,945</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,354,393</u>	<u>\$ (7,295,369)</u>	<u>\$ 114,580</u>	<u>\$ 7,409,949</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Viaduct Lighting Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 1,478</u>	<u>\$ (522)</u>
Expenditures				
Current:				
Public Works:				
Viaduct Lighting				
Contractual Services	<u>2,000</u>	<u>2,515</u>	<u>1,007</u>	<u>1,508</u>
Total Viaduct Lighting	<u>2,000</u>	<u>2,515</u>	<u>1,007</u>	<u>1,508</u>
<i>Total Expenditures</i>	<u>2,000</u>	<u>2,515</u>	<u>1,007</u>	<u>1,508</u>
<i>Net Change in Fund Balance</i>	0	(515)	471	986
<i>Fund Balance Beginning of Year</i>	3,266	3,266	3,266	0
Prior Year Encumbrances Appropriated	<u>604</u>	<u>604</u>	<u>604</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 3,870</u></u>	<u><u>\$ 3,355</u></u>	<u><u>\$ 4,341</u></u>	<u><u>\$ 986</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 80,000	\$ 80,000	\$ 111,057	\$ 31,057
Fines and Forfeitures	<u>2,000</u>	<u>2,000</u>	<u>2,020</u>	<u>20</u>
<i>Total Revenues</i>	<u>82,000</u>	<u>82,000</u>	<u>113,077</u>	<u>31,077</u>
Expenditures				
Current:				
Dog and Kennel				
Personal Services	40,875	43,370	42,491	879
Fringe Benefits	26,834	19,336	6,512	12,824
Materials and Supplies	13,500	61,431	53,520	7,911
Contractual Services	53,600	14,846	12,086	2,760
Capital Outlay	0	1,047	0	1,047
Other	<u>1,792</u>	<u>1,982</u>	<u>613</u>	<u>1,369</u>
Total Dog and Kennel	<u>136,601</u>	<u>142,012</u>	<u>115,222</u>	<u>26,790</u>
Debt Service				
Principal Retirement	0	0	5,642	(5,642)
Interest and Fiscal Charges	<u>0</u>	<u>0</u>	<u>733</u>	<u>(733)</u>
Total Debt Service	0	0	6,375	(6,375)
<i>Total Expenditures</i>	<u>136,601</u>	<u>142,012</u>	<u>121,597</u>	<u>20,415</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(54,601)</u>	<u>(60,012)</u>	<u>(8,520)</u>	<u>51,492</u>
Other Financing Sources				
Operating Transfers In	<u>30,000</u>	<u>30,000</u>	<u>20,000</u>	<u>(10,000)</u>
<i>Net Change in Fund Balance</i>	(24,601)	(30,012)	11,480	41,492
<i>Fund Balance Beginning of Year</i>	25,369	25,369	25,369	0
Prior Year Encumbrances Appropriated	<u>5,530</u>	<u>5,530</u>	<u>5,530</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 6,298</u>	<u>\$ 887</u>	<u>\$ 42,379</u>	<u>\$ 41,492</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 36,000	\$ 36,000	\$ 10,013	\$ (25,987)
Intergovernmental	<u>0</u>	<u>0</u>	<u>15,030</u>	<u>15,030</u>
<i>Total Revenues</i>	<u>36,000</u>	<u>36,000</u>	<u>25,043</u>	<u>(10,957)</u>
Expenditures				
Current:				
Marriage License Special				
Other	<u>14,000</u>	<u>25,832</u>	<u>25,832</u>	<u>0</u>
Total Marriage License Grant	<u>14,000</u>	<u>25,832</u>	<u>25,832</u>	<u>0</u>
<i>Total Expenditures</i>	<u>14,000</u>	<u>25,832</u>	<u>25,832</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	22,000	10,168	(789)	(10,957)
<i>Fund Balance Beginning of Year</i>	<u>17,146</u>	<u>17,146</u>	<u>17,146</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 39,146</u></u>	<u><u>\$ 27,314</u></u>	<u><u>\$ 16,357</u></u>	<u><u>\$ (10,957)</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Local Taxes	\$ 2,089,000	\$ 2,089,000	\$ 2,151,743	\$ 62,743
Charges for Services	80,000	80,000	88,374	8,374
Intergovernmental	4,238,665	4,238,665	4,488,524	249,859
<i>Total Revenues</i>	<u>6,407,665</u>	<u>6,407,665</u>	<u>6,728,641</u>	<u>320,976</u>
Expenditures				
Current:				
Human Services:				
Children Services Fund				
Personal Services	2,449,068	2,599,068	2,497,757	101,311
Fringe Benefits	1,223,663	1,165,230	1,012,952	152,278
Materials and Supplies	119,076	139,276	139,276	0
Contractual Services	2,391,748	3,644,480	3,270,568	373,912
Capital Outlay	1,346	16,346	13,675	2,671
Other	88,215	134,803	133,132	1,671
<i>Total Children Services Fund</i>	<u>6,273,116</u>	<u>7,699,203</u>	<u>7,067,360</u>	<u>631,843</u>
<i>Total Expenditures</i>	<u>6,273,116</u>	<u>7,699,203</u>	<u>7,067,360</u>	<u>631,843</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>134,549</u>	<u>(1,291,538)</u>	<u>(338,719)</u>	<u>952,819</u>
Other Financing Uses				
Operating Transfers Out	(5,000)	(5,000)	0	5,000
<i>Net Change in Fund Balance</i>	129,549	(1,296,538)	(338,719)	957,819
<i>Fund Balance Beginning of Year</i>	1,643,704	1,643,704	1,643,704	0
Prior Year Encumbrances Appropriated	299,865	299,865	299,865	0
<i>Fund Balance End of Year</i>	<u>\$ 2,073,118</u>	<u>\$ 647,031</u>	<u>\$ 1,604,850</u>	<u>\$ 957,819</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 800	\$ 800	\$ 589	\$ (211)
<i>Total Revenues</i>	<u>800</u>	<u>800</u>	<u>589</u>	<u>(211)</u>
Expenditures				
Current:				
General Government				
Judicial				
Probate Court Conduct Business				
Materials and Supplies	2,500	2,500	0	2,500
Total Probate Court Conduct Business	<u>2,500</u>	<u>2,500</u>	<u>0</u> #	<u>2,500</u>
<i>Total Expenditures</i>	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>
<i>Net Change in Fund Balance</i>	(1,700)	(1,700)	589	2,289
<i>Fund Balance Beginning of Year</i>	<u>2,238</u>	<u>2,238</u>	<u>2,238</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 538</u>	<u>\$ 538</u>	<u>\$ 2,827</u>	<u>\$ 2,289</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2006

	<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	\$ 23,500	\$ 23,500	\$ 10,345	\$ (13,155)
<i>Total Revenues</i>	<u>23,500</u>	<u>23,500</u>	<u>10,345</u>	<u>(13,155)</u>
Expenditures				
Current:				
General Government				
Judicial				
Fringe Benefits	4,000	4,000	2,621	1,379
Materials and Supplies	500	500	57	443
Contractual Services	<u>19,000</u>	<u>19,000</u>	<u>10,381</u>	<u>8,619</u>
Total Indigent Guardianship	<u>23,500</u>	<u>23,500</u>	<u>13,059</u>	<u>10,441</u>
<i>Total Expenditures</i>	<u>23,500</u>	<u>23,500</u>	<u>13,059</u>	<u>10,441</u>
<i>Net Change in Fund Balance</i>	0	0	(2,714)	(2,714)
<i>Fund Balance Beginning of Year</i>	<u>6,450</u>	<u>6,450</u>	<u>6,450</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 6,450</u>	<u>\$ 6,450</u>	<u>\$ 3,736</u>	<u>\$ (2,714)</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 511,589	\$ 511,589	\$ 574,630	\$ 63,041
Intergovernmental	1,900,000	1,900,000	1,605,375	(294,625)
Other	28,000	28,000	20,834	(7,166)
<i>Total Revenues</i>	<u>2,439,589</u>	<u>2,439,589</u>	<u>2,200,839</u>	<u>(238,750)</u>
Expenditures				
Current:				
Human Services:				
Child Support Enforcement				
Personal Services	1,222,237	1,214,949	1,150,135	64,814
Fringe Benefits	470,665	497,379	434,948	62,431
Materials and Supplies	16,200	25,181	12,801	12,380
Contractual Services	273,740	368,552	308,290	60,262
Capital Outlay	4,590	4,590	3,193	1,397
Other	12,550	16,019	12,555	3,464
Total Child Support Enforcement	<u>1,999,982</u>	<u>2,126,670</u>	<u>1,921,922</u>	<u>204,748</u>
<i>Total Expenditures</i>	<u>1,999,982</u>	<u>2,126,670</u>	<u>1,921,922</u>	<u>204,748</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>439,607</u>	<u>312,919</u>	<u>278,917</u>	<u>(34,002)</u>
Other Financing Sources (Uses)				
Operating Transfers In	100,000	100,000	0	(100,000)
Operating Transfers Out	(700,000)	(830,000)	(828,612)	1,388
<i>Total Other Financing Sources (Uses)</i>	<u>(600,000)</u>	<u>(730,000)</u>	<u>(828,612)</u>	<u>(98,612)</u>
<i>Net Change in Fund Balance</i>	(160,393)	(417,081)	(549,695)	(132,614)
<i>Fund Balance Beginning of Year</i>	741,799	741,799	741,799	0
Prior Year Encumbrances Appropriated	224,693	224,693	224,693	0
<i>Fund Balance End of Year</i>	<u>\$ 806,099</u>	<u>\$ 549,411</u>	<u>\$ 416,797</u>	<u>\$ (132,614)</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2006

	<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	\$ 790,000	\$ 790,000	\$ 952,777	\$ 162,777
Charges for Services	<u>6,000</u>	<u>6,000</u>	<u>8,082</u>	<u>\$ 2,082</u>
<i>Total Revenues</i>	<u>796,000</u>	<u>796,000</u>	<u>960,859</u>	<u>164,859</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Real Estate Assessment				
Personal Services	540,000	540,000	334,415	205,585
Fringe Benefits	202,900	208,610	117,621	90,989
Materials and Supplies	20,000	20,330	17,524	2,806
Contractual Services	75,000	340,777	227,876	112,901
Capital Outlay	65,000	65,190	22,353	42,837
Other	<u>5,000</u>	<u>6,689</u>	<u>5,322</u>	<u>1,367</u>
Total Real Estate Assessment	<u>907,900</u>	<u>1,181,596</u>	<u>725,111</u>	<u>456,485</u>
<i>Total Expenditures</i>	<u>907,900</u>	<u>1,181,596</u>	<u>725,111</u>	<u>456,485</u>
<i>Net Change in Fund Balance</i>	(111,900)	(385,596)	235,748	621,344
<i>Fund Balance Beginning of Year</i>	904,141	904,141	904,141	0
Prior Year Encumbrances Appropriated	<u>76,106</u>	<u>76,106</u>	<u>76,106</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 868,347</u>	<u>\$ 594,651</u>	<u>\$ 1,215,995</u>	<u>\$ 621,344</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Solid Waste Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 384,000	\$ 384,000	\$ 526,342	\$ 142,342
Interest	12,000	12,000	3,151	(8,849)
<i>Total Revenues</i>	<u>396,000</u>	<u>396,000</u>	<u>529,493</u>	<u>133,493</u>
Expenditures				
Current:				
Health				
Solid Waste				
Personal Services	59,624	59,624	58,558	1,066
Fringe Benefits	23,750	21,134	19,071	2,063
Materials and Supplies	9,000	9,212	5,284	3,928
Contractual Services	466,550	540,789	440,246	100,543
Capital Outlay	25,000	27,000	4,000	23,000
Other	13,088	17,088	14,366	2,722
Total Solid Waste	<u>597,012</u>	<u>674,847</u>	<u>541,525</u>	<u>133,322</u>
<i>Total Expenditures</i>	<u>597,012</u>	<u>674,847</u>	<u>541,525</u>	<u>133,322</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(201,012)	(278,847)	(12,032)	266,815
Other Financing Uses				
Operating Transfers Out	0	(10)	0	10
<i>Net Change in Fund Balance</i>	(201,012)	(278,857)	(12,032)	266,825
<i>Fund Balance Beginning of Year</i>	560,376	560,376	560,376	0
Prior Year Encumbrances Appropriated	86,514	86,514	86,514	0
<i>Fund Balance End of Year</i>	<u>\$ 445,878</u>	<u>\$ 368,033</u>	<u>\$ 634,858</u>	<u>\$ 266,825</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Supported Living Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 129,857</u>	<u>\$ 129,857</u>
<i>Net Change in Fund Balance</i>	0	0	129,857	129,857
<i>Fund Balance Beginning of Year</i>	<u>1,247</u>	<u>1,247</u>	<u>1,247</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 1,247</u></u>	<u><u>\$ 1,247</u></u>	<u><u>\$ 131,104</u></u>	<u><u>\$ 129,857</u></u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Fund
For the Year Ended December 31, 2006*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 6,400	\$ 6,400	\$ 14,630	\$ 8,230
Intergovernmental	<u>13,000</u>	<u>13,000</u>	<u>12,614</u>	<u>(386)</u>
<i>Total Revenues</i>	<u>19,400</u>	<u>19,400</u>	<u>27,244</u>	<u>7,844</u>
Expenditures				
Current:				
Public Safety:				
Indigent Drivers				
Contractual Services	<u>33,900</u>	<u>44,100</u>	<u>16,655</u>	<u>27,445</u>
Total Indigent Drivers	<u>33,900</u>	<u>44,100</u>	<u>16,655</u>	<u>27,445</u>
<i>Total Expenditures</i>	<u>33,900</u>	<u>44,100</u>	<u>16,655</u>	<u>27,445</u>
<i>Net Change in Fund Balance</i>	(14,500)	(24,700)	10,589	35,289
<i>Fund Balance Beginning of Year</i>	<u>245,135</u>	<u>245,135</u>	<u>245,135</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 230,635</u>	<u>\$ 220,435</u>	<u>\$ 255,724</u>	<u>\$ 35,289</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Litter Control Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 84,900	\$ 84,900	\$ 222,181	\$ 137,281
Other	200	200	0	(200)
<i>Total Revenues</i>	<u>85,100</u>	<u>85,100</u>	<u>222,181</u>	<u>137,081</u>
Expenditures				
Current:				
Public Works:				
Litter Control				
Personal Services	31,885	31,885	592	31,293
Fringe Benefits	13,722	15,298	2,038	13,260
Materials and Supplies	4,700	2,524	681	1,843
Contractual Services	27,000	27,030	1,564	25,466
Other	29,603	54,208	22,105	32,103
Total Litter Control	<u>106,910</u>	<u>130,945</u>	<u>26,980</u>	<u>103,965</u>
Total Public Works	<u>106,910</u>	<u>130,945</u>	<u>26,980</u>	<u>103,965</u>
<i>Total Expenditures</i>	<u>106,910</u>	<u>130,945</u>	<u>26,980</u>	<u>103,965</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(21,810)</u>	<u>(45,845)</u>	<u>195,201</u>	<u>241,046</u>
Other Financing Source				
Operating Transfers In	18,020	18,020	0	(18,020)
<i>Net Change in Fund Balance</i>	(3,790)	(27,825)	195,201	223,026
<i>Fund Balance Beginning of Year</i>	2,005	2,005	2,005	0
Prior Year Encumbrances Appropriated	<u>26,913</u>	<u>26,913</u>	<u>26,913</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 25,128</u>	<u>\$ 1,093</u>	<u>\$ 224,119</u>	<u>\$ 223,026</u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Special Projects
For the Year Ended December 31, 2006*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 13,084</u>	<u>\$ 13,084</u>
<i>Net Change in Fund Balance</i>	0	0	13,084	13,084
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 13,084</u></u>	<u><u>\$ 13,084</u></u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Dispute Resolution
For the Year Ended December 31, 2006*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,015</u>	<u>\$ 11,015</u>
<i>Net Change in Fund Balance</i>	0	0	11,015	11,015
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 11,015</u></u>	<u><u>\$ 11,015</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$ 3,500	\$ 3,500	\$ 2,173	\$ (1,327)
<i>Total Revenues</i>	<u>3,500</u>	<u>3,500</u>	<u>2,173</u>	<u>(1,327)</u>
Expenditures				
Current:				
Public Safety:				
Enforcement and Education				
Contractual Services	3,500	3,500	0	3,500
Total Enforcement and Education	<u>3,500</u>	<u>3,500</u>	<u>0</u>	<u>3,500</u>
<i>Total Expenditures</i>	<u>3,500</u>	<u>3,500</u>	<u>0</u>	<u>3,500</u>
<i>Net Change in Fund Balance</i>	0	0	2,173	2,173
<i>Fund Balance Beginning of Year</i>	<u>41,228</u>	<u>41,228</u>	<u>41,228</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 41,228</u>	<u>\$ 41,228</u>	<u>\$ 43,401</u>	<u>\$ 2,173</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 97,764	\$ 97,764	\$ 131,642	\$ 33,878
<i>Total Revenues</i>	<u>97,764</u>	<u>97,764</u>	<u>131,642</u>	<u>33,878</u>
Expenditures				
Current:				
Public Safety:				
Community Corrections Grant				
Personal Services	104,178	112,494	107,346	5,148
Fringe Benefits	40,140	47,001	44,659	2,342
Materials and Supplies	100	1,824	1,762	62
Contractual Services	22,446	17,349	6,127	11,222
Other	9,752	38,956	31,387	7,569
Total Community Corrections Grant	<u>176,616</u>	<u>217,624</u>	<u>191,281</u>	<u>26,343</u>
<i>Total Expenditures</i>	<u>176,616</u>	<u>217,624</u>	<u>191,281</u>	<u>26,343</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(78,852)</u>	<u>(119,860)</u>	<u>(59,639)</u>	<u>60,221</u>
Other Financing Sources (Uses)				
Operating Transfers In	45,000	45,000	60,000	15,000
Operating Transfers Out	0	(3,900)	(3,900)	0
<i>Total Other Financing Sources (Uses)</i>	<u>45,000</u>	<u>41,100</u>	<u>56,100</u>	<u>15,000</u>
<i>Net Change in Fund Balance</i>	(33,852)	(78,760)	(3,539)	75,221
<i>Fund Balance at Beginning of Year</i>	54,257	54,257	54,257	0
Prior Year Encumbrances Appropriated	279	279	279	0
<i>Fund Balance at End of Year</i>	<u>\$ 20,684</u>	<u>\$ (24,224)</u>	<u>\$ 50,997</u>	<u>\$ 75,221</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	0	0	180	180
Intergovernmental	\$ 209,439	\$ 209,439	\$ 265,659	\$ 56,220
<i>Total Revenues</i>	<u>209,439</u>	<u>209,439</u>	<u>265,839</u>	<u>56,400</u>
Expenditures				
Current:				
Public Safety:				
Youth Development Facility				
Personal Services	550,000	609,126	551,632	57,494
Fringe Benefits	250,847	304,057	222,064	81,993
Materials and Supplies	39,050	53,370	50,221	3,149
Contractual Services	121,400	133,293	128,684	4,609
Capital Outlay	1,000	1,000	0	1,000
Other	425	850	0	850
Total Youth Development Facility	<u>962,722</u>	<u>1,101,696</u>	<u>952,601</u>	<u>149,095</u>
Juvenile Court				
Personal Services	0	64,284	8,626	55,658
Fringe Benefits	0	21,954	713	21,241
Materials and Supplies	0	1,500	0	1,500
Contractual Services	0	4,200	0	4,200
Capital Outlay	0	3,800	0	3,800
Total Juvenile Court	<u>0</u>	<u>95,738</u>	<u>9,339</u>	<u>86,399</u>
<i>Total Expenditures</i>	<u>962,722</u>	<u>1,101,696</u>	<u>952,601</u>	<u>149,095</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(753,283)</u>	<u>(892,257)</u>	<u>(686,762)</u>	<u>205,495</u>

(Continued)

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Fund (Continued)
For the Year Ended December 31, 2006*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other Financing Sources				
Operating Transfers In	<u>750,000</u>	<u>750,000</u>	<u>700,000</u>	<u>(50,000)</u>
<i>Net Change in Fund Balance</i>	(3,283)	(142,257)	13,238	155,495
<i>Fund Balance Beginning of Year</i>	207,831	207,831	207,831	0
Prior Year Encumbrances Appropriated	<u>12,648</u>	<u>12,648</u>	<u>12,648</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 217,196</u>	<u>\$ 78,222</u>	<u>\$ 233,717</u>	<u>\$ 155,495</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Abuse Fund
For the Year Ended December 31, 2006

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

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collection Fund
For the Year Ended December 31, 2006

	<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	\$ 217,300	\$ 217,300	\$ 282,858	\$ 65,558
Charges for Services	0	0	580	580
Interest	12,000	12,000	36,425	24,425
<i>Total Revenues</i>	<u>229,300</u>	<u>229,300</u>	<u>319,863</u>	<u>90,563</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Treasurer's Office				
Personal Services	100,755	100,755	73,098	27,657
Fringe Benefits	55,425	61,876	26,880	34,996
Materials and Supplies	3,400	3,400	0	3,400
Contractual Services	7,600	7,636	3,201	4,435
Capital Outlay	4,500	4,500	2,543	1,957
Total Treasurer's Office	<u>171,680</u>	<u>178,167</u>	<u>105,722</u>	<u>72,445</u>
Prosecuting Attorney				
Personal Services	90,000	90,000	68,578	21,422
Fringe Benefits	40,935	41,230	35,774	5,456
Materials and Supplies	5,000	5,000	100	4,900
Contractual Services	3,000	3,000	1,919	1,081
Total Prosecuting Attorney	<u>138,935</u>	<u>139,230</u>	<u>106,371</u>	<u>32,859</u>
Total Legislative and Executive	<u>310,615</u>	<u>317,397</u>	<u>212,093</u>	<u>105,304</u>
<i>Total Expenditures</i>	<u>310,615</u>	<u>317,397</u>	<u>212,093</u>	<u>105,304</u>
<i>Net Change in Fund Balance</i>	(81,315)	(88,097)	107,770	195,867
<i>Fund Balance Beginning of Year</i>	682,015	682,015	682,015	0
Prior Year Encumbrances Appropriated	<u>6,934</u>	<u>6,934</u>	<u>6,934</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 607,634</u>	<u>\$ 600,852</u>	<u>\$ 796,719</u>	<u>\$ 195,867</u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
FEMA Small Projects Grant
For the Year Ended December 31, 2006*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 80,891</u>	<u>\$ 80,891</u>
<i>Net Change in Fund Balance</i>	0	0	80,891	80,891
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 80,891</u></u>	<u><u>\$ 80,891</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Treasurer Prepay Interest Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ 7,000	\$ 7,000	\$ 9,417	\$ 2,417
<i>Total Revenues</i>	<u>7,000</u>	<u>7,000</u>	<u>9,417</u>	<u>2,417</u>
Expenditures				
Current				
Other Expenses				
Other	6,000	7,506	1,506	6,000
<i>Total Expenditures</i>	<u>6,000</u>	<u>7,506</u>	<u>1,506</u>	<u>6,000</u>
<i>Net Change in Fund Balance</i>	1,000	(506)	7,911	8,417
<i>Fund Balance Beginning of Year</i>	41,104	41,104	41,104	0
Prior Year Encumbrances Appropriated	1,510	1,510	1,510	0
<i>Fund Balance End of Year</i>	<u>\$ 42,104</u>	<u>\$ 40,598</u>	<u>\$ 49,015</u>	<u>\$ 8,417</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Probation Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 55,000	\$ 55,000	\$ 88,914	\$ 33,914
Expenditures				
Current:				
Judicial				
Public Safety:				
Eastern County Court				
Personal Services	27,643	32,776	0	32,776
Fringe Benefits	19,891	30,741	12,738	18,003
Contractual Services	1,350	2,100	1,351	749
Capital Outlay	0	500	0	500
Other	0	1,000	833	167
Total Eastern County Court	48,884	67,117	14,922	52,195
Western County Court				
Personal Services	0	31,794	32,455	(661)
Fringe Benefits	0	31	31	0
Total Western County Court	0	31,825	32,486	(661)
<i>Total Expenditures</i>	48,884	98,942	47,408	51,534
<i>Excess of Revenues Over (Under) Expenditures</i>	6,116	(43,942)	41,506	85,448
Other Financing Sources				
Operating Transfers In	0	0	90,002	90,002
<i>Net Change in Fund Balance</i>	6,116	(43,942)	131,508	175,450
<i>Fund Balance Beginning of Year</i>	1,130	1,130	1,130	0
<i>Fund Balance End of Year</i>	\$ 7,246	\$ (42,812)	\$ 132,638	\$ 175,450

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Management Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 164,070	\$ 164,070	\$ 188,037	\$ 23,967
Intergovernmental	51,845	51,845	52,992	1,147
Other	9,000	9,000	0	(9,000)
<i>Total Revenues</i>	<u>224,915</u>	<u>224,915</u>	<u>241,029</u>	<u>16,114</u>
Expenditures				
Current:				
Public Safety:				
Emergency Management				
Personal Services	110,800	125,800	119,320	6,480
Fringe Benefits	46,845	54,150	49,887	4,263
Materials and Supplies	17,000	20,500	9,947	10,553
Contractual Services	47,500	48,577	28,122	20,455
Capital Outlay	45,000	67,000	56,994	10,006
Other	1,550	2,079	1,965	114
Total Other	<u>268,695</u>	<u>318,106</u>	<u>266,235</u>	<u>51,871</u>
<i>Total Expenditures</i>	<u>268,695</u>	<u>318,106</u>	<u>266,235</u>	<u>51,871</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(43,780)	(93,191)	(25,206)	67,985
Other Financing Sources				
Operating Transfers In	0	0	24,000	24,000
<i>Net Change in Fund Balance</i>	(43,780)	(93,191)	(1,206)	91,985
<i>Fund Balance Beginning of Year</i>	122,023	122,023	122,023	0
Prior Year Encumbrances Appropriated	11,577	11,577	11,577	0
<i>Fund Balance End of Year</i>	<u>\$ 89,820</u>	<u>\$ 40,409</u>	<u>\$ 132,394</u>	<u>\$ 91,985</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Emergency Planning Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 17,000	\$ 17,000	\$ 25,000	\$ 8,000
Expenditures				
Current:				
Public Safety:				
Special Emergency Planning				
Fringe Benefits	10,000	10,000	6,861	3,139
Materials and Supplies	5,000	5,075	880	4,195
Contractual Services	37,000	37,000	9,714	27,286
Capital Outlay	2,000	2,000	0	2,000
Total Special Emergency Planning	54,000	54,075	17,455	36,620
<i>Total Expenditures</i>	54,000	54,075	17,455	36,620
<i>Excess of Revenues Over (Under) Expenditures</i>	(37,000)	(37,075)	7,545	44,620
Other Financing Uses				
Operating Transfers Out	0	(24,000)	(24,000)	0
<i>Net Change in Fund Balance</i>	(37,000)	(61,075)	(16,455)	44,620
<i>Fund Balance Beginning of Year</i>	58,862	58,862	58,862	0
Prior Year Encumbrances Appropriated	75	75	75	0
<i>Fund Balance End of Year</i>	<u>\$ 21,937</u>	<u>\$ (2,138)</u>	<u>\$ 42,482</u>	<u>\$ 44,620</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency 911 Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 0	\$ 0	\$ 181,911	\$ 181,911
Special Assessments	<u>190,000</u>	<u>190,000</u>	<u>191,878</u>	<u>1,878</u>
<i>Total Revenues</i>	<u>190,000</u>	<u>190,000</u>	<u>373,789</u>	<u>183,789</u>
Expenditures				
Current:				
Public Safety:				
Emergency 911				
Personal Services	60,604	73,729	68,078	5,651
Fringe Benefits	15,306	30,151	21,472	8,679
Materials and Supplies	10,000	8,031	5,878	2,153
Contractual Services	110,000	153,837	127,260	26,577
Capital Outlay	13,000	3,000	663	2,337
Other	<u>5,120</u>	<u>4,868</u>	<u>1,794</u>	<u>3,074</u>
Total Emergency 911	<u>214,030</u>	<u>273,616</u>	<u>225,145</u>	<u>48,471</u>
<i>Total Expenditures</i>	<u>214,030</u>	<u>273,616</u>	<u>225,145</u>	<u>48,471</u>
<i>Net Change in Fund Balance</i>	(24,030)	(83,616)	148,644	232,260
<i>Fund Balance Beginning of Year</i>	55,040	55,040	55,040	0
Prior Year Encumbrances Appropriated	<u>8,975</u>	<u>8,975</u>	<u>8,975</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 39,985</u>	<u>\$ (19,601)</u>	<u>\$ 212,659</u>	<u>\$ 232,260</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Abuse Resistance Education Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,005</u>	<u>\$ 5,005</u>
Expenditures				
Current:				
Public Safety:				
Drug Abuse Resistance Education				
Contractual Services	<u>0</u>	<u>3,720</u>	<u>3,720</u>	<u>0</u>
Total Drug Abuse Education	<u>0</u>	<u>3,720</u>	<u>3,720</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>3,720</u>	<u>3,720</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(3,720)	1,285	5,005
<i>Fund Balance Beginning of Year</i>	<u>31,041</u>	<u>31,041</u>	<u>31,041</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 31,041</u></u>	<u><u>\$ 27,321</u></u>	<u><u>\$ 32,326</u></u>	<u><u>\$ 5,005</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Task Force Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 0	\$ 0	\$ 62,992	\$ 62,992
Expenditures				
Current:				
Public Safety:				
Drug Task Force				
Personal Services	0	98,223	98,726	(503)
Fringe Benefits	0	17,633	18,177	(544)
Contractual Services	0	55,533	55,533	0
Total Drug Task Force	0	171,389	172,436	(1,047)
<i>Total Expenditures</i>	0	171,389	172,436	(1,047)
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(171,389)	(109,444)	64,039
Other Financing Sources				
Operating Transfers In	0	0	108,556	108,556
<i>Net Change in Fund Balance</i>	0	(171,389)	(888)	172,595
<i>Fund Balance Beginning of Year</i>	6,262	6,262	6,262	0
<i>Fund Balance End of Year</i>	<u>\$ 6,262</u>	<u>\$ (165,127)</u>	<u>\$ (103,182)</u>	<u>\$ 64,039</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Crime Victims Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 54,370	\$ 54,370	\$ 64,706	\$ 10,336
Expenditures				
Current:				
Public Safety:				
Ohio Crime Victims				
Personal Services	52,914	57,014	57,040	(26)
Fringe Benefits	17,948	22,867	22,177	690
Materials and Supplies	2,836	2,392	2,392	0
Total Ohio Crime Victims	73,698	82,273	81,609	664
<i>Total Expenditures</i>	73,698	82,273	81,609	664
<i>Excess of Revenues Over (Under) Expenditures</i>	(19,328)	(27,903)	(16,903)	11,000
Other Financing Sources				
Operating Transfers In	17,500	17,500	35,000	17,500
<i>Net Change in Fund Balance</i>	(1,828)	(10,403)	18,097	28,500
<i>Fund Balance Beginning of Year</i>	3,155	3,155	3,155	0
<i>Fund Balance End of Year</i>	\$ 1,327	\$ (7,248)	\$ 21,252	\$ 28,500

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Inmate Medical Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 1,039,000	\$ 1,039,000	\$ 458,824	\$ (580,176)
Expenditures				
Current:				
Public Safety:				
Inmate Medical				
Contractual Services	20,000	149,585	90,774	58,811
Capital Outlay	35,000	24,000	19,188	4,812
Other	8,000	19,120	14,691	4,429
Total Inmate Medical	63,000	192,705	124,653	68,052
<i>Total Expenditures</i>	63,000	192,705	124,653	68,052
<i>Excess of Revenues Over (Under) Expenditures</i>	976,000	846,295	334,171	(512,124)
Other Financing Uses				
Operating Transfers Out	0	(748,180)	(748,180)	0
<i>Net Change in Fund Balance</i>	63,000	(555,475)	(623,527)	68,052
<i>Fund Balance Beginning of Year</i>	610,003	610,003	610,003	0
Prior Year Encumbrances Appropriated	3,700	3,700	3,700	0
<i>Fund Balance End of Year</i>	<u>\$ 676,703</u>	<u>\$ 58,228</u>	<u>\$ (9,824)</u>	<u>\$ 68,052</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Administrator Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 300,000	\$ 300,000	\$ 348,521	\$ 48,521
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Certificate of Title-Administrative				
Personal Services	247,402	247,402	200,341	47,061
Fringe Benefits	107,802	108,802	98,633	10,169
Materials and Supplies	5,550	4,558	3,507	1,051
Capital Outlay	0	250	0	250
Other	1,600	1,610	1,610	0
Total Certificate of Title	362,354	362,622	304,091	58,531
<i>Total Expenditures</i>	362,354	362,622	304,091	58,531
<i>Excess of Revenues Over (Under) Expenditures</i>	(62,354)	(62,622)	44,430	107,052
Other Financing Uses				
Operating Transfers Out	(29,292)	(59,802)	(59,802)	0
<i>Net Change in Fund Balance</i>	(91,646)	(122,424)	(15,372)	107,052
<i>Fund Balance Beginning of Year</i>	412,939	412,939	412,939	0
Prior Year Encumbrances Appropriated	298	298	298	0
<i>Fund Balance End of Year</i>	<u>\$ 321,591</u>	<u>\$ 290,813</u>	<u>\$ 397,865</u>	<u>\$ 107,052</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 1,998,400	\$ 1,998,400	\$ 1,484,169	\$ (514,231)
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Community Development				
Contractual Services	2,011,500	2,051,503	1,502,261	549,242
Capital Outlay	2,500	1,000	0	1,000
Other	1,000	22,000	10,500	11,500
Total Community Development	<u>2,015,000</u>	<u>2,074,503</u>	<u>1,512,761</u>	<u>561,742</u>
<i>Total Expenditures</i>	<u>2,015,000</u>	<u>2,074,503</u>	<u>1,512,761</u>	<u>561,742</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(16,600)</u>	<u>(76,103)</u>	<u>(28,592)</u>	<u>47,511</u>
Other Financing Sources (Uses)				
Operating Transfers In	200	200	2,008	(1,808)
Operating Transfers Out	(474,592)	(2,125)	0	(2,125)
<i>Total Other Financing Sources (Uses)</i>	<u>(474,392)</u>	<u>(1,925)</u>	<u>2,008</u>	<u>(3,933)</u>
<i>Net Change in Fund Balance</i>	(490,992)	(78,028)	(26,584)	51,444
<i>Fund Balance Beginning of Year</i>	159,788	159,788	159,788	0
Prior Year Encumbrances Appropriated	<u>9,346</u>	<u>9,346</u>	<u>9,346</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ (321,858)</u></u>	<u><u>\$ 91,106</u></u>	<u><u>\$ 142,550</u></u>	<u><u>\$ 51,444</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Control Grant Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 25,564	\$ (24,436)
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Drug Control Grant				
Contractual Services	35,000	60,564	25,564	35,000
Total Drug Control Grant	35,000	60,564	25,564	35,000
<i>Total Expenditures</i>	35,000	60,564	25,564	35,000
<i>Net Change in Fund Balance</i>	15,000	(10,564)	0	10,564
<i>Fund Balance Beginning of Year</i>	8,797	8,797	8,797	0
<i>Fund Balance End of Year</i>	<u>\$ 23,797</u>	<u>\$ (1,767)</u>	<u>\$ 8,797</u>	<u>\$ 10,564</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Courts Special Projects Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 180,000	\$ 180,000	\$ 177,762	\$ (2,238)
Expenditures				
Current:				
General Government				
Judicial				
Courts Special Projects				
Other	0	3,900	3,900	0
Total Court Special Projects	0	3,900	3,900	0
Eastern County Court				
Personal Services	7,800	13,674	7,571	6,103
Fringe Benefits	2,337	13,192	5,833	7,359
Total Eastern County Court	10,137	26,866	13,404	13,462
Western County Court				
Personal Services	0	13,507	13,004	503
Fringe Benefits	0	12,545	5,868	6,677
Total Western County Court	0	26,052	18,872	7,180
<i>Total Expenditures</i>	10,137	56,818	36,176	20,642
<i>Excess of Revenues Over (Under) Expenditures</i>	169,863	123,182	141,586	(22,880)
Other Financing Sources				
Operating Transfers In	0	0	3,899	(3,899)
<i>Net Change in Fund Balance</i>	169,863	123,182	145,485	18,404
<i>Fund Balance Beginning of Year</i>	312,022	312,022	312,022	0
<i>Fund Balance End of Year</i>	\$ 481,885	\$ 435,204	\$ 457,507	\$ 18,404

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
EMA Department of Justice Grant
For the Year Ended December 31, 2006*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$ 371,000</u>	<u>\$ 371,000</u>	<u>\$ 183,761</u>	<u>(187,239)</u>
Expenditures				
Current:				
Public Safety:				
EMA Department of Justice Grant				
Capital Outlay	348,400	381,995	165,950	216,045
Other	<u>61,600</u>	<u>61,811</u>	<u>15,247</u>	<u>46,564</u>
Total EMA Department of Justice Grant	<u>410,000</u>	<u>443,806</u>	<u>181,197</u>	<u>262,609</u>
<i>Total Expenditures</i>	<u>410,000</u>	<u>443,806</u>	<u>181,197</u>	<u>262,609</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(39,000)	(72,806)	2,564	75,370
Other Financing Sources				
Operating Transfers In	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>
<i>Net Change in Fund Balance</i>	(39,000)	(72,806)	5,564	78,370
<i>Fund Balance Beginning of Year</i>	(10,807)	(10,807)	(10,807)	0
Prior Year Encumbrances Appropriated	<u>34,462</u>	<u>34,462</u>	<u>34,462</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ (15,345)</u></u>	<u><u>\$ (49,151)</u></u>	<u><u>\$ 29,219</u></u>	<u><u>\$ 78,370</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Workforce Development Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 525,000	\$ 525,000	\$ 382,172	\$ (142,828)
Other Financing Uses				
Operating Transfers Out	(525,000)	(525,000)	(382,172)	142,828
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
HUD Grant Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	<u>\$ 190,000</u>	<u>\$ 190,000</u>	<u>\$ 182,898</u>	<u>\$ (7,102)</u>
Expenditures				
Current:				
Health:				
HUD Special Housing Grant				
Contractual Services	<u>190,000</u>	<u>255,190</u>	<u>155,191</u>	<u>99,999</u>
<i>Net Change in Fund Balance</i>	0	(65,190)	27,707	92,897
<i>Fund Balance Beginning of Year</i>	2,103	2,103	2,103	0
Prior Year Encumbrances Appropriated	<u>65,190</u>	<u>65,190</u>	<u>65,190</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 67,293</u></u>	<u><u>\$ 2,103</u></u>	<u><u>\$ 95,000</u></u>	<u><u>\$ 92,897</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazard Mitigation Grant Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 0	\$ 0	\$ 6,125	\$ 6,125
Expenditures				
Current:				
Public Safety:				
Hazard Mitigation Grant				
Personal Services	12,250	12,250	6,000	6,250
Total Hazard Mitigation Grant	12,250	12,250	6,000	6,250
<i>Total Expenditures</i>	12,250	12,250	6,000	6,250
<i>Excess of Revenues Over (Under) Expenditures</i>	(12,250)	(12,250)	125	12,375
Other Financing Uses				
Operating Transfers Out	0	(3,000)	(3,000)	0
<i>Net Change in Fund Balance</i>	(12,250)	(15,250)	(2,875)	12,375
<i>Fund Balance Beginning of Year</i>	5,815	5,815	5,815	0
<i>Fund Balance End of Year</i>	<u>\$ (6,435)</u>	<u>\$ (9,435)</u>	<u>\$ 2,940</u>	<u>\$ 12,375</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Board of Elections Hava Grant Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	<u>0</u>	<u>24,330</u>	<u>24,330</u>	<u>0</u>
Total Board of Education Hava Grant	<u>0</u>	<u>24,330</u>	<u>24,330</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>24,330</u>	<u>24,330</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(24,330)	(24,330)	0
Other Financing Sources				
Operating Transfers In	0	0	780	780
<i>Net Change in Fund Balance</i>	0	(24,330)	(23,550)	780
<i>Fund Balance Beginning of Year</i>	<u>23,550</u>	<u>23,550</u>	<u>23,550</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 23,550</u>	<u>\$ (780)</u>	<u>\$ 0</u>	<u>\$ 780</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Clerk of Courts Special Projects Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	<u>\$ 164,400</u>	<u>\$ 164,400</u>	<u>\$ 220,960</u>	<u>\$ 56,560</u>
Other Financing Uses				
Operating Transfers Out	<u>0</u>	<u>(123,018)</u>	<u>(123,018)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	164,400	41,382	97,942	56,560
<i>Fund Balance Beginning of Year</i>	<u>29,473</u>	<u>29,473</u>	<u>29,473</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 193,873</u></u>	<u><u>\$ 70,855</u></u>	<u><u>\$ 127,415</u></u>	<u><u>\$ 56,560</u></u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Economic Development
For the Year Ended December 31, 2006*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	<u>0</u>	<u>29,114</u>	<u>29,114</u>	<u>0</u>
Other Financing Source				
Operating Transfers In	<u>0</u>	<u>0</u>	<u>320,402</u>	<u>320,402</u>
<i>Net Change in Fund Balance</i>	<u>0</u>	<u>29,114</u>	<u>349,516</u>	<u>320,402</u>
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 0</u></u>	<u><u>\$ 29,114</u></u>	<u><u>\$ 349,516</u></u>	<u><u>\$ 320,402</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property and Other Local Taxes	\$ 1,090,554	\$ 1,090,554	\$ 894,153	\$ (196,401)
Charges for Services	107,523	107,523	144,770	37,247
Intergovernmental	68,000	68,000	98,044	30,044
Special Assessments	16,600	16,600	8,907	(7,693)
<i>Total Revenues</i>	<u>1,282,677</u>	<u>1,282,677</u>	<u>1,145,874</u>	<u>(136,803)</u>
Expenditures				
Debt Service:				
Principal Retirement	893,372	893,372	893,371	1
Interest and Fiscal Charges	277,618	335,184	316,557	18,627
<i>Total Debt Service</i>	<u>1,170,990</u>	<u>1,228,556</u>	<u>1,209,928</u>	<u>18,628</u>
<i>Total Expenditures</i>	<u>1,170,990</u>	<u>1,228,556</u>	<u>1,209,928</u>	<u>18,628</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>111,687</u>	<u>54,121</u>	<u>(64,054)</u>	<u>(118,175)</u>
Other Financing Sources (Uses)				
Proceeds of Notes	8,165	8,165	0	(8,165)
Operating Transfers In	317,000	317,000	264,238	(52,762)
Operating Transfers Out	0	(50)	(50)	0
<i>Total Other Financing Sources (Uses)</i>	<u>325,165</u>	<u>325,115</u>	<u>264,188</u>	<u>(60,927)</u>
<i>Net Change in Fund Balance</i>	436,852	379,236	200,134	(179,102)
<i>Fund Balance Beginning of Year</i>	<u>555,365</u>	<u>555,365</u>	<u>555,365</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 992,217</u>	<u>\$ 934,601</u>	<u>\$ 755,499</u>	<u>\$ (179,102)</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Construction Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Contributions and Donations	0	0	150,358	150,358
Interest	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 12,329</u>	<u>\$ 10,329</u>
<i>Total Revenues</i>	<u>2,000</u>	<u>2,000</u>	<u>162,687</u>	<u>160,687</u>
Expenditures				
Capital Outlay	<u>16,311</u>	<u>16,311</u>	<u>16,311</u>	<u>0</u>
<i>Total Expenditures</i>	<u>16,311</u>	<u>16,311</u>	<u>16,311</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(14,311)	(14,311)	146,376	160,687
Other Financing Uses				
Operating Transfers Out	<u>0</u>	<u>(10,561)</u>	<u>(10,561)</u>	<u>0</u>
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(10,561)</u>	<u>(10,561)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(14,311)	(24,872)	135,815	160,687
<i>Fund Balance Beginning of Year</i>	262,143	262,143	262,143	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 247,832</u></u>	<u><u>\$ 237,271</u></u>	<u><u>\$ 397,958</u></u>	<u><u>\$ 160,687</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2006

	<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	\$ 15,500	\$ 15,500	\$ 16,467	\$ 967
Intergovernmental	<u>1,500</u>	<u>1,500</u>	<u>2,576</u>	<u>1,076</u>
<i>Total Revenues</i>	<u>17,000</u>	<u>17,000</u>	<u>19,043</u>	<u>2,043</u>
<i>Net Change in Fund Balance</i>	17,000	17,000	19,043	2,043
<i>Fund Balance Beginning of Year</i>	134,086	134,086	134,086	0
Prior Year Encumbrances Appropriated	<u>109,756</u>	<u>109,756</u>	<u>109,756</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 260,842</u></u>	<u><u>\$ 260,842</u></u>	<u><u>\$ 262,885</u></u>	<u><u>\$ 2,043</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 134	\$ 134	\$ 784	\$ 650
<i>Net Change in Fund Balance</i>	134	134	784	650
<i>Fund Balance Beginning of Year</i>	<u>15,991</u>	<u>15,991</u>	<u>15,991</u>	
<i>Fund Balance End of Year</i>	<u><u>\$ 16,125</u></u>	<u><u>\$ 16,125</u></u>	<u><u>\$ 16,775</u></u>	<u><u>\$ 650</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Computer Fund
For the Year Ended December 31, 2006

	<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	\$ 102,354	\$ 102,354	\$ 128,894	\$ 26,540
Expenditures				
Current:				
General Government				
Judicial				
Courts Special Projects				
Fringe Benefits	4,000	413	413	0
Materials and Supplies	10,500	12,194	4,632	7,562
Contractual Services	65,969	78,015	38,250	39,765
Capital Outlay	56,300	62,680	40,258	22,422
Other	1,100	1,100	1,073	27
<i>Total Expenditures</i>	<u>137,869</u>	<u>154,402</u>	<u>84,626</u>	<u>69,776</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(35,515)</u>	<u>(52,048)</u>	<u>44,268</u>	<u>96,316</u>
Other Financing Uses				
Operating Transfers Out	<u>(59,464)</u>	<u>(67,941)</u>	<u>(51,353)</u>	<u>16,588</u>
<i>Total Other Financing Uses</i>	<u>(59,464)</u>	<u>(67,941)</u>	<u>(51,353)</u>	<u>16,588</u>
<i>Net Change in Fund Balance</i>	<u>(94,979)</u>	<u>(119,989)</u>	<u>(7,085)</u>	<u>112,904</u>
<i>Fund Balance Beginning of Year</i>	298,702	298,702	298,702	0
Prior Year Encumbrances Appropriated	<u>13,486</u>	<u>13,486</u>	<u>13,486</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 217,209</u>	<u>\$ 192,199</u>	<u>\$ 305,103</u>	<u>\$ 112,904</u>

Ashtabula County, Ohio

Fund Descriptions – Fiduciary Funds

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

Private Purpose Trust Funds

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

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

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

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

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

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

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

Agency Funds

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

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

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

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

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

Ashtabula County, Ohio

Fund Descriptions – Fiduciary Funds

Agency Funds (Continued)

Other Agency Funds –

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

Ashtabula County, Ohio
Combining Statement of Net Assets
Private Purpose Trust Funds
December 31, 2006

	Mental Retardation	Children's Trust	County Trust
Assets			
Equity in Pooled Cash and Cash Equivalents	\$ 320,821	\$ 59,022	\$ 0
Cash and Cash Equivalents in Segregated Accounts	0	156,505	52,771
Accrued Interest Receivable	0	0	0
<i>Total Assets</i>	\$ 320,821	\$ 215,527	\$ 52,771
 Net Assets			
Restricted for Other Purposes	\$ 320,821	\$ 215,527	\$ 52,771

County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
\$ 0	\$ 0	\$ 67,900	\$ 447,743
49,012	152,706	0	410,994
<u>0</u>	<u>130</u>	<u>0</u>	<u>130</u>
<u>\$ 49,012</u>	<u>\$ 152,836</u>	<u>\$ 67,900</u>	<u>\$ 858,867</u>
<u>\$ 49,012</u>	<u>\$ 152,836</u>	<u>\$ 67,900</u>	<u>\$ 858,867</u>

Ashtabula County, Ohio
Combining Statement of Changes in Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2006

	Mental Retardation	Children's Trust	County Trust
Additions			
Contributions	\$ 0	\$ 28,852	\$ 1,090
Interest	15,888	22	335
Other	9,542	0	0
<i>Total Additions</i>	25,430	28,874	1,425
Deductions			
Other Operating Expenses	6,284	24,327	2,626
<i>Change in Net Assets</i>	19,146	4,547	(1,201)
<i>Net Assets Beginning of Year</i>	301,675	210,980	53,972
<i>Net Assets End of Year</i>	\$ 320,821	\$ 215,527	\$ 52,771

<u>County Home Resident Trust</u>	<u>Law Enforcement</u>	<u>Nursing Home Memorial Foundation</u>	<u>Total</u>
\$ 135,041	\$ 45,454	\$ 0	\$ 210,437
274	6,327	8,614	31,460
0	0	0	9,542
<u>135,315</u>	<u>51,781</u>	<u>8,614</u>	<u>251,439</u>
<u>136,144</u>	<u>93,208</u>	<u>150,358</u>	<u>412,947</u>
(829)	(41,427)	(141,744)	(161,508)
<u>49,841</u>	<u>194,263</u>	<u>209,644</u>	<u>1,020,375</u>
<u>\$ 49,012</u>	<u>\$ 152,836</u>	<u>\$ 67,900</u>	<u>\$ 858,867</u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2006

	Balance 12/31/2005	Additions	Reductions	Balance 12/31/2006
Undivided General Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 3,061,602	\$ 82,618,047	\$ 81,835,968	\$ 3,843,681
Receivables:				
Taxes	74,312,122	75,495,569	74,312,122	75,495,569
Special Assessments	3,890,503	4,437,959	3,890,503	4,437,959
<i>Total Assets</i>	<u>\$ 81,264,227</u>	<u>\$ 162,551,575</u>	<u>\$ 160,038,593</u>	<u>\$ 83,777,209</u>
Liabilities				
Due to Other Governments	<u>\$ 81,264,227</u>	<u>\$ 80,715,607</u>	<u>\$ 78,202,625</u>	<u>\$ 83,777,209</u>
 Auto License				
Assets				
Due from Other Governments	<u>\$ 581,492</u>	<u>\$ 675,090</u>	<u>\$ 581,492</u>	<u>\$ 675,090</u>
Liabilities				
Due to Other Governments	<u>\$ 581,492</u>	<u>\$ 675,090</u>	<u>\$ 581,492</u>	<u>\$ 675,090</u>
 Cigarette Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$ 30</u>	<u>\$ 5,312</u>	<u>\$ 5,316</u>	<u>\$ 26</u>
Liabilities				
Due to Other Governments	<u>\$ 30</u>	<u>\$ 0</u>	<u>\$ 4</u>	<u>\$ 26</u>
 Township Gas Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 0	2,336,615	2,336,615	\$ 0
Due from Other Governments	1,176,425	1,163,760	1,176,425	1,163,760
<i>Total Assets</i>	<u>\$ 1,176,425</u>	<u>\$ 3,500,375</u>	<u>\$ 3,513,040</u>	<u>\$ 1,163,760</u>
Liabilities				
Due to Other Governments	<u>\$ 1,176,425</u>	<u>\$ 1,163,760</u>	<u>\$ 1,176,425</u>	<u>\$ 1,163,760</u>
 Undivided Local Government				
Assets				
Due from Other Governments	<u>\$ 1,358,155</u>	<u>\$ 1,358,155</u>	<u>\$ 1,358,155</u>	<u>\$ 1,358,155</u>
Liabilities				
Due to Other Governments	<u>\$ 1,358,155</u>	<u>\$ 1,358,155</u>	<u>\$ 1,358,155</u>	<u>\$ 1,358,155</u>

(Continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2006

	Balance 12/31/2005	Additions	Reductions	Balance 12/31/2006
Trailer Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 113,404	\$ 722,875	\$ 723,575	\$ 112,704
Liabilities				
Due to Other Governments	\$ 113,404	\$ 722,875	\$ 723,575	\$ 112,704
Law Library				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 124	\$ 205,613	\$ 199,960	\$ 5,777
Cash and Cash Equivalents in Segregated Accounts	19,206	3,295	0	22,501
Accounts Receivable	13,686	6,686	13,686	6,686
<i>Total Assets</i>	<u>\$ 33,016</u>	<u>\$ 215,594</u>	<u>\$ 213,646</u>	<u>\$ 34,964</u>
Liabilities				
Due to Other Governments	\$ 33,016	\$ 8,088	\$ 13,686	\$ 27,418
Undistributed Monies	0	7,546	0	7,546
<i>Total Liabilities</i>	<u>33,016</u>	<u>15,634</u>	<u>13,686</u>	<u>34,964</u>
Unclaimed Forfeited Land				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 33,373	\$ 161,051	\$ 158,992	\$ 35,432
Liabilities				
Undistributed Monies	\$ 33,373	\$ 161,051	\$ 158,992	\$ 35,432
Undivided Personal Property				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 465,143	\$ 3,646,431	\$ 3,248,387	\$ 863,187
Taxes Receivable	16,651,145	14,580,952	16,651,145	14,580,952
<i>Total Assets</i>	<u>\$ 17,116,288</u>	<u>\$ 18,227,383</u>	<u>\$ 19,899,532</u>	<u>\$ 15,444,139</u>
Liabilities				
Due to Other Governments	\$ 17,116,288	\$ 14,978,996	\$ 16,651,145	\$ 15,444,139
Library and Local Government				
Assets				
Due from Other Governments	\$ 2,085,401	\$ 2,085,401	\$ 2,085,401	\$ 2,085,401
Liabilities				
Due to Other Governments	\$ 2,085,401	\$ 2,085,401	\$ 2,085,401	\$ 2,085,401

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2006

	Balance 12/31/2005	Additions	Reductions	Balance 12/31/2006
<i>Inheritance Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 147,608	\$ 891,045	\$ 694,284	\$ 344,369
Liabilities				
Due to Other Governments	\$ 147,608	\$ 891,045	\$ 694,284	\$ 344,369
 <i>Payroll Clearing</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 184,184	\$ 24,088	\$ 0	\$ 208,272
Liabilities				
Undistributed Monies	\$ 184,184	\$ 24,088	\$ 0	\$ 208,272
 <i>Economic Development</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 26,691	\$ 26,355	\$ 0	\$ 53,046
Accounts Receivable	0	1,049	0	1,049
<i>Total Assets</i>	\$ 26,691	\$ 27,404	\$ 0	\$ 54,095
Liabilities				
Due to Other Governments	\$ 26,691	\$ 27,404	\$ 0	\$ 54,095
 <i>Prepayment</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 423,657	\$ 0	\$ 11,228	\$ 412,429
Liabilities				
Due to Other Governments	423,657	0	11,228	412,429
 <i>Metropolitan Park</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 18,291	\$ 50,473	\$ 51,804	\$ 16,960
Liabilities				
Undistributed Monies	\$ 18,291	\$ 50,473	\$ 51,804	\$ 16,960

(Continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2006

	Balance 12/31/2005	Additions	Reductions	Balance 12/31/2006
Public Health Infrastructure				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 1,440,575	\$ 1,768,895	\$ 1,668,340	\$ 1,541,130
Liabilities				
Undistributed Monies	\$ 1,440,575	\$ 1,768,895	\$ 1,668,340	\$ 1,541,130
Soil and Water Special				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 69,213	\$ 169,752	\$ 159,392	\$ 79,573
Liabilities				
Undistributed Monies	\$ 69,213	\$ 169,752	\$ 159,392	\$ 79,573
Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 1,074,745	\$ 194,584	\$ 0	\$ 1,269,329
Liabilities				
Undistributed Monies	\$ 1,074,745	\$ 194,584	\$ 0	\$ 1,269,329
County Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 273,535	\$ 0	\$ 40,288	\$ 233,247
Liabilities				
Undistributed Monies	\$ 273,535	\$ 0	\$ 40,288	\$ 233,247
Alimony / Support				
Assets				
Accounts Receivable	\$ 4,271,960	\$ 4,204,956	\$ 4,271,960	\$ 4,204,956
Liabilities				
Deposits Held and Due to Others	\$ 4,271,960	\$ 4,204,956	\$ 4,271,960	\$ 4,204,956
Inmate				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 17,295	\$ 0	\$ 42	\$ 17,253
Liabilities				
Undistributed Monies	\$ 17,295	\$ 0	\$ 42	\$ 17,253

(Continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2006

	Balance 12/31/2005	Additions	Reductions	Balance 12/31/2006
<i>Refund Occupancy</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 641,051	\$ 190,194	\$ 144,002	\$ 687,243
Liabilities				
Undistributed Monies	\$ 641,051	\$ 190,194	\$ 144,002	\$ 687,243
 <i>Homestead and Rollback</i>				
Assets				
Due from Other Governments	\$ 0	\$ 685,909	\$ 0	\$ 685,909
Liabilities				
Due to Other Governments	\$ 0	\$ 685,909	\$ 0	\$ 685,909
 <i>Metro Housing Authority Pilot</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 138,472	\$ 26,475	\$ 164,947	\$ 0
Liabilities				
Due to Other Governments	\$ 138,472	\$ 26,475	\$ 164,947	\$ 0
 <i>Ashtabula City Permit Fees</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 7,200	\$ 134,475	\$ 133,875	\$ 7,800
Liabilities				
Due to Other Governments	\$ 7,200	\$ 134,475	\$ 133,875	\$ 7,800
 <i>Family and Children</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 124,888	\$ 546,511	\$ 542,280	\$ 129,119
Liabilities				
Accounts Payable	\$ 593	\$ 818	\$ 593	\$ 818
Undistributed Monies	124,295	545,693	541,687	128,301
<i>Total Liabilities</i>	\$ 124,888	\$ 546,511	\$ 542,280	\$ 129,119
 <i>Local Government Revenue Assistance</i>				
Assets				
Due from Other Governments	\$ 306,314	\$ 306,314	\$ 306,314	\$ 306,314
Liabilities				
Due to Other Governments	\$ 306,314	\$ 306,314	\$ 306,314	\$ 306,314

(Continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2006

	Balance 12/31/2005	Additions	Reductions	Balance 12/31/2006
<i>Unemployment Compensation</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 20,747	\$ 84,073	\$ 38,185	\$ 66,635
Liabilities				
Due to Other Governments	\$ 20,747	\$ 84,073	\$ 38,185	\$ 66,635
 <i>Ohio Elections Commission</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 4,410	\$ 490	\$ 0	\$ 4,900
Liabilities				
Undistributed Monies	\$ 4,410	\$ 490	\$ 0	\$ 4,900
 <i>Recorders Housing</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 147,968	\$ 545,208	\$ 565,660	\$ 127,516
Accounts Receivable	2,457	3,656	2,457	3,656
<i>Total Assets</i>	\$ 150,425	\$ 548,864	\$ 568,117	\$ 131,172
Liabilities				
Undistributed Monies	\$ 150,425	\$ 548,864	\$ 568,117	\$ 131,172
 <i>Public Defenders Indigent</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 866	\$ 7,605	\$ 1,477	\$ 6,994
Accounts Receivable	325	175	325	175
<i>Total Assets</i>	\$ 1,191	\$ 7,780	\$ 1,802	\$ 7,169
Liabilities				
Undistributed Monies	\$ 1,191	\$ 7,780	\$ 1,802	\$ 7,169
 <i>Cardiovascular Health</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 32,500	\$ 0	\$ 32,500
Liabilities				
Undistributed Monies	\$ 0	\$ 32,500	\$ 0	\$ 32,500
 <i>Help Me Grow</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 8,100	\$ 0	\$ 8,100
Liabilities				
Undistributed Monies	\$ 0	\$ 8,100	\$ 0	\$ 8,100

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2006

	Balance 12/31/2005	Additions	Reductions	Balance 12/31/2006
<i>Immunization Action Plan</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 10,000	\$ 0	\$ 10,000
Liabilities				
Undistributed Monies	\$ 0	\$ 10,000	\$ 0	\$ 10,000
 <i>Bureau Children Medical</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 730	\$ 0	\$ 730
Liabilities				
Undistributed Monies	\$ 0	\$ 730	\$ 0	\$ 730
 <i>NE Ohio Reg Pandemic Influenza</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 9,442	\$ 4,261	\$ 5,181
Liabilities				
Undistributed Monies	\$ 0	\$ 9,442	\$ 4,261	\$ 5,181
 <i>Household Sewage Treatment</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 32,550	\$ 0	\$ 32,550
Liabilities				
Undistributed Monies	\$ 0	\$ 32,550	\$ 0	\$ 32,550
 <i>All Agency Funds</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 7,069,497	\$ 94,254,905	\$ 92,688,548	\$ 8,635,854
Cash and Cash Equivalents in Segregated Accounts	1,384,781	197,879	40,330	1,542,330
Receivables:				
Taxes	90,963,267	90,076,521	90,963,267	90,076,521
Accounts	4,288,428	4,216,522	4,288,428	4,216,522
Special Assessments	3,890,503	4,437,959	3,890,503	4,437,959
Due from Other Governments	5,507,787	6,274,629	5,507,787	6,274,629
Total Assets	\$ 113,104,263	\$ 199,458,415	\$ 197,378,863	\$ 115,183,815
Liabilities				
Accounts Payable	\$ 593	\$ 818	\$ 593	\$ 818
Due to Other Governments	104,799,127	103,863,667	102,141,341	106,521,453
Undistributed Monies	4,032,583	3,762,732	3,338,727	4,456,588
Deposits Held and Due to Others	4,271,960	4,204,956	4,271,960	4,204,956
Total Liabilities	\$ 113,104,263	\$ 111,832,173	\$ 109,752,621	\$ 115,183,815

Ashtabula County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Mental Retardation Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ 3,000	\$ 3,000	\$ 14,510	\$ 11,510
Other	<u>5,000</u>	<u>5,000</u>	<u>9,542</u>	<u>4,542</u>
<i>Total Revenues</i>	<u>8,000</u>	<u>8,000</u>	<u>24,052</u>	<u>16,052</u>
Expenses				
Current:				
Human Services				
Other	<u>37,554</u>	<u>37,554</u>	<u>6,284</u>	<u>31,270</u>
<i>Net Change in Fund Balance</i>	(29,554)	(29,554)	17,768	47,322
<i>Fund Balance Beginning of Year</i>	331,668	331,668	331,668	0
Prior Year Encumbrances Appropriated	<u>597</u>	<u>597</u>	<u>597</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 302,711</u>	<u>\$ 302,711</u>	<u>\$ 350,033</u>	<u>\$ 47,322</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Children's Trust Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Gifts and Contributions	\$ 15,000	\$ 15,000	\$ 12,638	\$ (2,362)
Expenses				
Current:				
Human Services				
Other	25,000	25,100	21,241	3,859
<i>Net Change in Fund Balance</i>	(10,000)	(10,100)	(8,603)	1,497
<i>Fund Balance Beginning of Year</i>	70,248	70,248	70,248	0
Prior Year Encumbrances Appropriated	4,823	4,823	4,823	0
<i>Fund Balance End of Year</i>	<u>\$ 65,071</u>	<u>\$ 64,971</u>	<u>\$ 66,468</u>	<u>\$ 1,497</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Nursing Home Memorial Foundation Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ 2,000	\$ 2,000	\$ 8,315	\$ 6,315
Expenses				
Current:				
Human Services				
Other	0	0	150,358	(150,358)
<i>Net Change in Fund Balance</i>	2,000	2,000	(142,043)	(144,043)
<i>Fund Balance Beginning of Year</i>	209,975	209,975	209,975	0
<i>Fund Balance End of Year</i>	<u>\$ 211,975</u>	<u>\$ 211,975</u>	<u>\$ 67,932</u>	<u>\$ (144,043)</u>

STATISTICAL SECTION

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-S20
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.	S22-S26
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.	S28-S29
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.	S30-S32

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

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Ashtabula County, Ohio
Net Assets by Component
Last Four Years
(accrual basis of accounting)

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Governmental Activities:				
Invested in Capital Assets, Net of Related Debt	\$264,107,890	\$124,829,827	\$125,336,438	\$125,603,619
Restricted for:				
Capital Projects	727,994	815,004	923,666	943,053
Debt Service	1,038,125	349,341	626,640	755,084
Roads and Bridges		5,026,322	5,350,634	9,379,732
Health and Human Services		13,416,731	17,245,132	17,331,505
Grant Programs		843,393	3,313,251	2,705,315
Community Development			3,666,714	3,766,802
Real Estate Assessment			947,279	1,240,866
Other Purposes	28,313,036	6,526,397	2,747,532	3,626,156
Unrestricted (Deficit)	<u>4,267,582</u>	<u>3,794,977</u>	<u>4,813,939</u>	<u>4,696,523</u>
Total Governmental Activities Net Assets	<u>\$298,454,627</u>	<u>\$155,601,992</u>	<u>\$164,971,225</u>	<u>\$170,048,655</u>
Business-type Activities:				
Invested in Capital Assets, Net of Related Debt	\$7,891,268	\$9,002,437	\$7,276,140	\$3,584,786
Restricted	0	0	0	390,000
Unrestricted (Deficit)	<u>3,834,198</u>	<u>3,074,716</u>	<u>2,546,361</u>	<u>5,241,765</u>
Total Business-type Activities Net Assets	<u>\$11,725,466</u>	<u>\$12,077,153</u>	<u>\$9,822,501</u>	<u>\$9,216,551</u>
Primary Government:				
Invested in Capital Assets, Net of Related Debt	\$271,999,158	\$133,832,264	\$132,612,578	\$129,188,405
Restricted	30,079,155	26,977,188	34,820,848	40,138,513
Unrestricted (Deficit)	<u>8,101,780</u>	<u>6,869,693</u>	<u>7,360,300</u>	<u>9,938,288</u>
Total Primary Government Net Assets	<u>\$310,180,093</u>	<u>\$167,679,145</u>	<u>\$174,793,726</u>	<u>\$179,265,206</u>

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

	2003	2004	2005	2006
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$8,606,358	\$8,319,211	\$8,535,732	\$8,582,290
Judicial	3,821,326	3,676,855	3,242,139	3,617,549
Public Safety:	8,036,807	8,605,110	8,790,934	8,624,286
Public Works	7,654,851	6,267,051	6,526,213	8,656,455
Health:	20,610,334	21,159,833	19,102,312	24,455,449
Human Services:	34,463,519	33,191,439	32,932,322	37,305,083
Conservation and Recreation	366,868	378,151	363,224	341,995
Other	3,781,013	3,385,973	2,341,114	1,020,788
Interest and Fiscal Charges	413,402	623,373	328,751	323,881
<i>Total Governmental Activities Expenses</i>	<u>87,754,478</u>	<u>85,606,996</u>	<u>82,162,741</u>	<u>92,927,776</u>
Business-type Activities:				
Sewer	5,347,632	2,240,781	2,513,685	2,623,230
Water	0	3,159,696	6,977,395	3,320,373
Geneva State Park Lodge	1,794,570	5,289,683	1,876,862	2,181,366
<i>Total Business-type Activities Expenses</i>	<u>7,142,202</u>	<u>10,690,160</u>	<u>11,367,942</u>	<u>8,124,969</u>
<i>Total Primary Government Expenses</i>	<u>94,896,680</u>	<u>96,297,156</u>	<u>93,530,683</u>	<u>101,052,745</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	4,058,517	4,358,721	3,533,386	3,457,799
Judicial	2,508,803	1,177,767	1,192,785	1,421,535
Public Safety	4,212,883	1,794,429	2,311,262	2,189,601
Public Works	181,611	3,787,245	67,499	104,012
Health	969,117	656,421	2,329,798	1,516,031
Human Services:	3,465,215	3,090,312	3,399,452	3,324,362
Conservation and Recreation	242,470	0	0	0
Other	2,183,009	0	0	0
Operating Grants and Contributions				
General Government:				
Legislative and Executive	284,631	577,553	2,713,926	1,017,096
Public Safety	491,162	891,567	1,515,314	1,210,941
Public Works	56,786	1,565,586	6,383,432	12,100,179
Health:	13,435,729	14,550,296	12,569,132	16,973,796
Human Services:	28,526,736	23,714,827	25,721,258	25,763,459
Other	497,104	0	0	0
Capital Grants and Contributions				
General Government:				
Legislative and Executive	33,679	3,454	0	0
Public Works	3,019,713	176,670	0	150,358
<i>Total Governmental Activities Program Revenues</i>	<u>64,167,165</u>	<u>56,344,848</u>	<u>61,737,244</u>	<u>69,229,169</u>

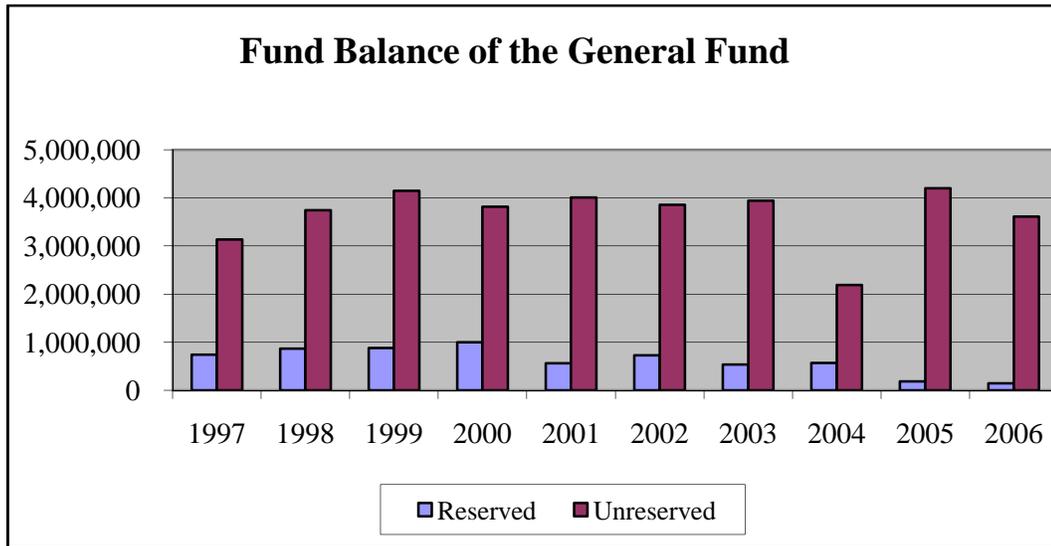
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Ashtabula County, Ohio
Changes in Net Assets (continued)
Last Four Years
(accrual basis of accounting)

	2003	2004	2005	2006
Business-type Activities:				
Charges for Services				
Sewer	3,564,532	1,693,353	1,783,692	1,951,383
Water		2,696,221	6,010,760	2,816,422
Geneva State Park Lodge		2,989,778	315,810	0
Operating Grants and Contributions	0	0	0	94,551
Capital Grants and Contributions	783,774	1,136,718	985,512	34,534
<i>Total Business-type Activities Program Revenues</i>	<u>4,348,306</u>	<u>8,516,070</u>	<u>9,095,774</u>	<u>4,896,890</u>
<i>Total Primary Government Program Revenues</i>	<u>68,515,471</u>	<u>64,860,918</u>	<u>70,833,018</u>	<u>74,126,059</u>
Net (Expense)/Revenue				
Governmental Activities	(23,587,313)	(29,262,148)	(20,425,497)	(23,698,607)
Business-type Activities	(2,793,896)	(2,174,090)	(2,272,168)	(3,228,079)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u><u>(\$26,381,209)</u></u>	<u><u>(\$31,436,238)</u></u>	<u><u>(\$22,697,665)</u></u>	<u><u>(\$26,926,686)</u></u>
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Property Taxes Levied for:				
General Operating	\$18,299,090	\$14,682,565	\$4,934,183	\$4,952,450
Health			7,346,932	7,444,463
Human Services			3,580,283	3,486,309
Debt Service	1,206,240	842,264	849,196	893,703
Capital Projects	17,272			16,467
Permissive Sales Tax Imposed for:				
General Operating		8,428,480	8,777,806	8649600
Jail Operations				
Grants and Entitlements not				
Restricted to Specific Programs	2,963,934	2,870,928	2,625,763	2,627,145
Investment Earnings	643,909	754,680	1,618,407	2,837,365
Miscellaneous	694,162	335,094	478,012	848,078
Transfers	(15,000)	(62,582)	(258,107)	(2,276,438)
<i>Total Governmental Activities</i>	<u>23,809,607</u>	<u>27,851,429</u>	<u>29,952,475</u>	<u>29,479,142</u>
Business-type Activities:				
Investment Earnings	14,740	19,343	36,515	90,237
Miscellaneous	2,676,749	163,290	0	262,430
Transfers	15,000	62,852	258,107	2,276,438
<i>Total Business-type Activities</i>	<u>2,706,489</u>	<u>245,485</u>	<u>294,622</u>	<u>2,366,675</u>
<i>Total Primary Government</i>	<u>26,516,096</u>	<u>28,096,914</u>	<u>30,247,097</u>	<u>31,845,817</u>
Change in Net Assets				
Governmental Activities	47,396,920	57,113,577	50,377,972	53,177,749
Business-type Activities	5,500,385	2,419,575	2,566,790	5,594,754
<i>Total Primary Government Change in Net Assets</i>	<u><u>\$52,897,305</u></u>	<u><u>\$59,533,152</u></u>	<u><u>\$52,944,762</u></u>	<u><u>\$58,772,503</u></u>

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

	1997	1998	1999	2000
General Fund				
Reserved	\$740,908	\$863,205	\$877,514	\$996,840
Unreserved	3,135,858	3,744,935	4,145,521	3,818,838
<i>Total General Fund</i>	<u>3,876,766</u>	<u>4,608,140</u>	<u>5,023,035</u>	<u>4,815,678</u>
All Other Governmental Funds				
Reserved	4,468,193	6,152,053	4,367,595	5,193,929
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	9,624,943	12,746,942	17,818,646	21,288,128
Debt Service Funds	485,688	473,053	646,273	668,482
Capital Projects Funds	(1,632,715)	(4,179,413)	1,021,707	754,269
<i>Total All Other Governmental Funds</i>	<u>12,946,109</u>	<u>15,192,635</u>	<u>23,854,221</u>	<u>27,904,808</u>
<i>Total Governmental Funds</i>	<u><u>\$16,822,875</u></u>	<u><u>\$19,800,775</u></u>	<u><u>\$28,877,256</u></u>	<u><u>\$32,720,486</u></u>



2001	2002	2003	2004	2005	2006
\$560,939	\$725,826	\$538,039	\$569,366	\$188,450	\$145,790
4,005,763	3,858,897	3,940,564	2,188,604	4,197,519	3,611,466
4,566,702	4,584,723	4,478,603	2,757,970	4,385,969	3,757,256
9,253,882	6,677,060	6,438,679	5,594,188	6,029,276	5,465,320
15,818,299	14,704,596	16,365,196	17,942,536	22,628,082	25,365,084
533,641	553,606	418,185	427,861	548,865	792,242
1,441,537	744,232	596,390	459,595	578,203	904,224
27,047,359	22,679,494	23,818,450	24,424,180	29,784,426	32,526,870
\$31,614,061	\$27,264,217	\$28,297,053	\$27,182,150	\$34,170,395	\$36,284,126

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

	1997	1998	1999	2000
Revenues				
Property Taxes	\$9,242,400	\$10,220,188	\$10,858,053	\$12,952,930
Sales Tax	7,183,266	7,154,163	7,552,179	7,969,907
Charges for Services	6,065,398	5,715,016	5,566,325	6,505,952
Licenses and Permits	326,215	149,226	118,046	143,609
Fines and Forfeitures	515,713	628,262	833,500	924,203
Intergovernmental	37,959,253	42,245,518	46,664,514	52,424,860
Special Assessments	374,317	353,743	355,427	389,331
Interest	1,340,997	1,406,506	1,727,766	2,437,674
Rent	0	0	0	0
Donations	0	0	0	0
Other	34,889	1,164,808	323,516	264,571
<i>Total Revenues</i>	<u>63,042,448</u>	<u>69,037,430</u>	<u>73,999,326</u>	<u>84,013,037</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,759,793	7,483,432	7,275,924	7,049,444
Judicial	2,755,915	3,127,423	3,302,719	3,841,252
Public Safety:	3,691,428	7,424,552	7,887,219	8,444,478
Public Works	4,309,568	5,623,986	5,638,686	7,963,965
Health:	10,679,486	11,209,975	12,400,838	17,525,126
Human Services:	25,373,119	27,668,909	28,876,070	31,702,965
Conservation and Recreation	266,354	264,141	293,282	304,005
Economic Development	0	0	116,294	187,046
Other	249,130	562,115	537,150	615,144
Capital Outlay	1,469,821	2,356,336	3,709,204	1,105,661
Debt Service:				
Principal Retirement	839,486	677,243	586,090	1,193,041
Interest and Fiscal Charges	369,615	358,890	566,039	481,441
Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>56,763,715</u>	<u>66,757,002</u>	<u>71,189,515</u>	<u>80,413,568</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,278,733</u>	<u>2,280,428</u>	<u>2,809,811</u>	<u>3,599,469</u>
Other Financing Sources (Uses)				
Proceeds of Loans	183,260	745,744	6,269,225	247,972
Transfers In	1,207,887	2,332,358	2,001,735	2,426,941
Transfers Out	(1,232,387)	(2,350,858)	(2,021,735)	(2,620,513)
<i>Total Other Financing Sources (Uses)</i>	<u>158,760</u>	<u>727,244</u>	<u>6,249,225</u>	<u>54,400</u>
<i>Net Change in Fund Balances</i>	<u>\$6,437,493</u>	<u>\$3,007,672</u>	<u>\$9,059,036</u>	<u>\$3,653,869</u>
Debt Service as a Percentage of Noncapital Expenditures	2.2%	1.6%	1.7%	2.1%

2001	2002	2003	2004	2005	2006
\$13,579,251	\$14,040,463	\$19,520,546	\$15,329,060	\$16,687,808	\$16,802,397
7,071,360	8,727,481	7,810,093	8,459,659	8,682,584	8,784,820
8,990,455	7,555,654	9,132,005	10,196,628	12,074,831	10,980,493
101,626	115,400	31,542	51,690	44,195	32,252
911,096	683,636	826,148	679,014	520,781	800,583
47,552,582	54,436,350	51,848,007	50,818,009	49,337,300	57,465,001
314,702	303,582		451,587	221,141	200,785
1,944,697	893,456	643,909	754,680	1,607,240	2,837,365
0	0	0	0	0	0
0	0	0	0	18,697	150,358
1,110,975	1,085,594	694,162	292,867	387,237	848,078
81,576,744	87,841,616	90,506,412	87,033,194	89,581,814	98,902,132
10,575,370	10,501,834	8,466,050	8,115,869	8,399,711	8,757,210
3,907,372	3,562,052	3,829,221	3,638,944	3,189,437	3,542,534
9,065,006	8,149,091	8,133,221	8,684,245	8,469,894	8,920,538
6,433,871	7,286,647	7,672,343	8,550,871	6,212,491	8,312,576
18,910,911	21,239,556	20,586,446	21,087,482	19,051,529	24,414,677
34,265,468	35,154,683	34,428,425	33,158,768	32,781,834	35,852,000
344,473	708,880	366,868	378,151	363,224	341,995
0	0	0			
627,206	598,412	3,781,013	3,385,973	2,341,114	1,020,788
1,764,247	3,611,384	516,028	116,021	316,311	261,181
1,127,148	1,261,596	4,790,337	1,461,775	1,164,042	1,129,250
461,352	531,466	413,402	444,594	380,979	337,653
0	0	0			
87,482,424	92,605,601	92,983,354	89,022,693	82,670,566	92,890,402
(5,905,680)	(4,763,985)	(2,476,942)	(1,989,499)	6,911,248	6,011,730
256,466	511,688	3,500,000	451,026	426,805	336,870
2,178,187	2,505,912	2,446,027	1,612,361	1,741,233	4,408,526
(2,208,187)	(2,545,507)	(2,461,027)	(1,677,399)	(1,999,340)	(8,044,964)
226,466	472,093	3,485,000	385,988	168,698	(3,299,568)
(\$5,679,214)	(\$4,291,892)	\$1,008,058	(\$1,603,511)	\$7,079,946	\$2,712,162
1.9%	2.0%	5.6%	2.1%	1.9%	1.6%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
1997	\$729,121,780	\$186,328,790	\$2,615,573,057	\$143,420,231	\$162,977,535
1998	742,164,550	190,540,370	2,664,871,200	153,213,070	174,105,761
1999	758,291,370	195,450,370	2,724,976,400	148,581,340	168,842,432
2000	893,893,170	203,771,930	3,136,186,000	166,113,470	188,765,307
2001	912,191,310	213,319,800	3,215,746,029	157,894,140	179,425,159
2002	929,067,450	217,500,840	3,275,909,400	118,377,840	134,520,273
2003	1,114,259,610	262,876,730	3,934,675,257	117,809,380	133,874,295
2004	1,128,499,460	265,543,960	3,982,981,200	108,281,220	123,046,841
2005	1,145,499,810	267,933,050	4,038,379,600	112,489,690	127,829,193
2006	1,283,948,420	289,425,250	4,495,353,343	105,325,760	119,688,364

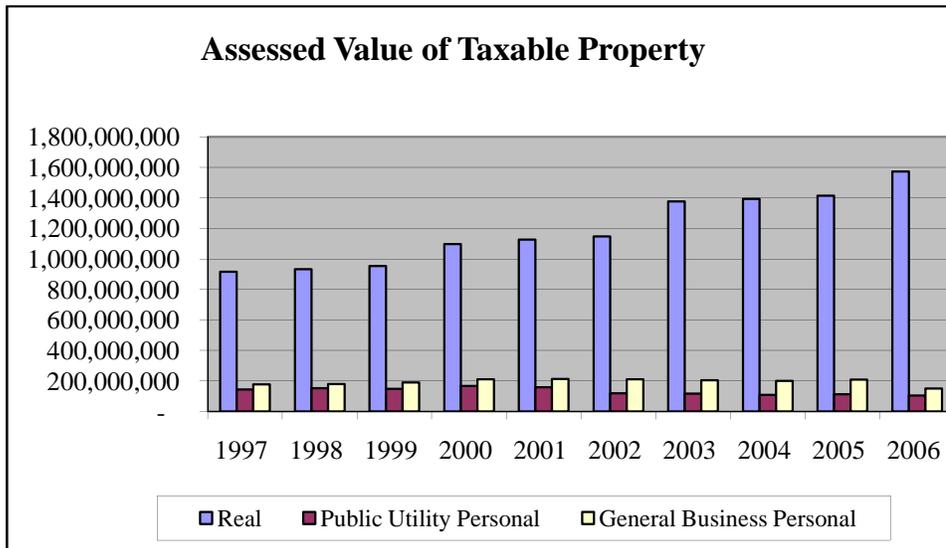
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. 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 is assessed at 25 percent for machinery and equipment and 23 percent for inventories. The general business tangible personal property tax is being phased out beginning in 2006. The listing percentage is 18.75% for 2006, 12.5% for 2007, 6.25% for 2008 and zero for 2009.

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

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

Tangible Personal Property		Total			Weighted Average Tax Rate
General Business		Assessed Value	Estimated Actual Value	Ratio	
\$177,786,621	\$573,680,924	\$1,236,657,422	\$3,352,231,516	36.89%	69.00
180,120,080	612,852,280	1,266,038,070	3,451,829,241	36.68%	69.02
189,027,120	594,325,360	1,291,350,200	3,488,144,192	37.02%	69.11
210,613,230	664,453,880	1,474,391,800	3,989,405,187	36.96%	68.72
213,101,860	631,576,560	1,496,507,110	4,026,747,748	37.16%	72.45
210,233,910	473,511,360	1,475,180,040	3,883,941,033	37.98%	73.75
204,183,090	471,237,520	1,699,128,810	4,539,787,073	37.43%	75.53
200,781,900	433,124,880	1,703,106,540	4,539,152,921	37.52%	76.52
207,608,020	449,958,760	1,733,530,570	4,616,167,553	37.55%	76.08
150,133,390	561,737,387	1,828,832,820	5,176,779,093	35.33%	77.62



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

	1997	1998	1999	2000	2001	2002
Unvoted Millage						
Operating	\$2.34	\$2.34	\$1.97	\$1.97	\$1.97	\$1.97
Permanent Improvement	0.01	0.01	0.01	0.01	0.01	0.01
Debt	0.17	0.17	0.54	0.54	0.54	0.54
Voted Millage - by levy						
1976 MRDD (169 Board) Operating - 5 years						
Residential/Agricultural Real	0.525294					
Commercial/Industrial and Public Utility Real	0.698602					
General Business and Public Utility Personal	1.33					
1985 MHRS (648 Board) Operating - 5 years						
Residential/Agricultural Real	0.404910	0.405340	0.405655	0.352497	0.352688	0.352885
Commercial/Industrial and Public Utility Real	0.475369	0.479233	0.479751	0.480775	0.481397	0.483348
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	0.337425	0.337783	0.338046	0.293747	0.293907	0.294071
Commercial/Industrial and Public Utility Real	0.399922	0.403173	0.403608	0.404471	0.404994	0.406635
General Business and Public Utility Personal	0.50	0.50	0.50	0.50	0.50	0.50
1992 Children Services Operating - 5 years						
Residential/Agricultural Real	1.293911					
Commercial/Industrial and Public Utility Real	1.542502					
General Business and Public Utility Personal	1.75					
1992 MRDD (169 Board) Operating - 5 years						
Residential/Agricultural Real	1.478756	1.480326	1.481478			
Commercial/Industrial and Public Utility Real	1.762860	1.777190	1.779108			
General Business and Public Utility Personal	2.00	2.00	2.00			
1997 MRDD (169 Board) Operating - 5 years						
Residential/Agricultural Real		1.330000	1.330000	1.155712	1.156339	1.156985
Commercial/Industrial and Public Utility Real		1.330000	1.330000	1.330000	1.330000	1.330000
General Business and Public Utility Personal		1.33	1.33	1.33	1.33	1.33
1997 Children Services Operating - 5 years						
Residential/Agricultural Real		1.750000	1.750000	1.520674	1.521499	1.522349
Commercial/Industrial and Public Utility Real		1.750000	1.750000	1.750000	1.750000	1.750000
General Business and Public Utility Personal		1.75	1.75	1.75	1.75	1.75
1999 MRDD (169 Board) Operating - 5 years						
Residential/Agricultural Real				1.737914	1.738856	1.739828
Commercial/Industrial and Public Utility Real				2.000000	2.000000	2.000000
General Business and Public Utility Personal				2.00	2.00	2.00
2000 Senior Services - 5 years						
Residential/Agricultural Real					1.000000	1.000000
Commercial/Industrial and Public Utility Real					1.000000	1.000000
General Business and Public Utility Personal					1.00	1.00
2003 MRDD (169 Board) Operating - 5 years						
Residential/Agricultural Real						
Commercial/Industrial and Public Utility Real						
General Business and Public Utility Personal						
Total voted millage by type of property						
Residential/Agricultural Real	4.040296	5.303449	5.305179	5.060544	6.063289	6.066118
Commercial/Industrial and Public Utility Real	4.879255	5.739596	5.742467	5.965246	6.966391	6.969983
General Business and Public Utility Personal	6.18	6.18	6.18	6.18	7.18	7.18
Total millage by type of property						
Residential/Agricultural Real	6.560296	7.823449	7.825179	7.580544	8.583289	8.586118
Commercial/Industrial and Public Utility Real	7.399255	8.259596	8.262467	8.485246	9.486391	9.489983
General Business and Public Utility Personal	8.70	8.70	8.70	8.70	9.70	9.70

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.

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

2003	2004	2005	2006
\$1.97	\$1.97	\$1.97	\$1.97
0.01	0.01	0.01	0.01
0.54	0.54	0.54	0.54
0.299660	0.299841	0.299937	0.272208
0.413404	0.414300	0.415982	0.393076
0.60	0.60	0.60	0.60
0.249717	0.249868	0.249948	0.249948
0.347792	0.348546	0.349960	0.349960
0.50	0.50	0.50	0.50
0.982477	0.983072	0.983387	0.892471
1.137538	1.140004	1.144631	1.081603
1.33	1.33	1.33	1.33
1.292733	1.293516	1.293930	1.174304
1.496761	1.500005	1.506093	1.423163
1.75	1.75	1.75	1.75
1.477410	1.478304	1.478778	1.342062
1.710584	1.714292	1.721250	1.626472
2.00	2.00	2.00	2.00
0.849170	0.849683	0.849955	0.771375
0.855292	0.857146	0.860625	0.813236
1.00	1.00	1.00	1.00
	1.330000	1.330000	1.207037
	1.330000	1.330000	1.256764
	1.33	1.33	1.33
5.151167	6.484284	6.485935	5.909405
5.961371	7.304293	7.328541	6.944274
7.18	8.51	8.51	8.51
7.671167	9.004284	9.005935	8.429405
8.481371	9.824293	9.848541	9.464274
9.70	11.03	11.03	11.03

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<i>In County School Districts:</i>										
Ashtabula Area City Schools	\$38.30	\$38.30	\$44.30	\$49.30	\$49.30	\$51.55	\$51.55	\$52.00	\$52.00	\$52.50
Buckeye Local Schools	47.71	47.71	38.81	43.61	43.61	43.61	43.61	43.61	45.31	45.31
Conneaut Area City Schools	43.74	42.84	42.84	45.83	45.83	45.83	45.83	45.83	45.83	37.63
Geneva Area City Schools	46.98	46.98	46.98	46.98	46.98	52.93	52.93	52.93	52.93	51.88
Grand Valley Local Schools	43.29	43.29	43.29	43.14	50.71	50.71	50.11	50.06	50.01	50.01
Jefferson Area Local Schools	43.97	43.97	43.97	44.97	47.97	47.97	47.97	47.97	54.73	54.73
Pymatuning Valley Local Schools	36.03	36.03	35.08	35.73	40.63	40.63	39.03	33.23	38.92	37.92
<i>Out of County School Districts:</i>										
Ledgemont Local Schools	64.05	64.05	59.50	59.50	59.08	50.70	50.20	50.20	50.20	50.20
<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	12.31	12.31	12.31	12.31	12.61	12.61	12.11	11.11	11.11	11.11
Conneaut	15.07	14.77	13.27	12.11	11.11	9.97	8.67	8.67	8.53	8.30
Geneva	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
<i>Villages:</i>										
Andover	12.81	10.81	12.81	12.81	12.81	12.81	12.81	10.81	11.35	11.35
Geneva-on-the-lake	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	17.35	17.35
Jefferson	11.28	11.28	10.28	10.28	10.28	10.28	10.28	10.28	8.53	8.53
North Kingsville	5.18	5.18	5.18	6.18	6.18	6.18	6.18	6.18	6.18	5.60
Roaming Shores										7.70
Rock Creek	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88
Orwell	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06
<i>Townships:</i>										
Andover	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85
Andover (Excluding Vill)	10.48	10.48	10.48	10.48	10.48	10.48	10.48	9.73	8.98	8.98
Ashtabula	1.42	1.42	1.42	1.42	1.42	0.24	0.24	0.24	0.24	0.24
Ashtabula (Excluding City)	12.76	12.76	12.76	12.76	12.76	15.26	15.26	15.02	15.02	14.02
Austinburg	10.86	10.86	10.86	9.73	8.98	8.98	8.98	8.98	8.98	8.98
Cherry Valley	6.58	6.58	6.58	6.58	6.58	6.33	6.33	6.33	6.33	6.33
Colebrook	7.23	7.23	7.23	7.23	6.73	7.23	7.23	7.23	8.23	8.23
Denmark	5.89	5.89	5.89	7.39	7.39	7.39	7.39	7.39	7.39	7.39
Dorset	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	12.98	12.98
Geneva	1.36	1.36	1.36	1.36	1.36	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	8.28	8.25	8.25	8.25	8.25	8.10	8.10	8.10	7.90	7.90
Hartsgrove	9.38	9.38	9.38	9.38	9.38	9.38	9.38	9.38	9.38	9.38
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

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Kingsville	11.68	11.68	11.68	11.68	12.68	12.68	12.68	12.68	12.68	12.68
Lenox	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.98	8.98
Monroe	12.68	12.68	12.68	14.18	14.18	14.18	14.18	14.18	14.18	14.18
Morgan	3.98	3.98	3.98	3.98	3.48	3.48	3.48	3.48	3.48	3.48
Morgan (Excluding Villages)	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
New Lyme	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
Orwell	2.17	2.17	2.17	2.17	2.17	2.17	2.17	2.17	1.92	1.92
Orwell (Excluding Vill)	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06
Pierpont	10.68	10.68	10.68	10.68	10.68	10.68	10.68	10.68	11.68	11.68
Plymouth	8.28	9.78	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
Richmond	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58
Rome	5.48	5.48	5.48	4.48	4.48	3.48	3.48	3.48	3.48	3.48
Rome (Excluding Vill)	3.50	3.50	3.50	3.50	3.50	4.50	4.50	4.50	4.50	4.50
Saybrook	0.92	0.92	0.92	0.92	0.92	0.30	0.30	0.30	0.30	0.30
Saybrook (Excluding City)	13.36	13.36	13.36	13.36	14.11	13.11	13.11	13.11	13.11	13.11
Sheffield	12.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68
Trumbull	11.48	11.48	11.48	11.48	11.48	11.48	11.48	11.48	11.48	11.48
Wayne	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
Williamsfield	12.94	12.94	12.94	12.94	12.94	12.94	12.94	12.94	12.94	12.94
Windsor	16.48	16.48	16.48	15.98	15.98	15.98	15.98	15.48	15.48	14.98
Ambulance Districts										
Jefferson Ambulance District	2.00	5.50	5.50	4.80	4.80	4.80	4.80	4.80	4.50	4.50
Northwest Ambulance District	2.77	2.77	2.77	2.77	3.30	4.03	4.03	4.03	4.03	3.50
South Central Ambulance District	3.69	3.19	3.19	3.19	3.19	3.19	3.19	2.67	2.67	2.50
Parks										
Ashtabula Township	----	----	----	----	----	1.18	1.18	1.18	1.18	1.18
Conneaut Township	----	----	----	----	----	1.14	1.64	1.64	1.64	1.64
Geneva Township	----	----	----	----	----	0.42	0.42	0.42	0.42	0.42
Saybrook Township	----	----	----	----	----	0.62	0.62	0.62	0.62	0.62
Cemeteries										
Geneva Union	----	----	----	----	----	0.64	0.64	0.64	0.64	0.64
Jefferson Oakdale Union	----	----	----	----	----	1.00	1.00	1.00	0.75	0.75
Libraries										
Harbor Topky Library	----	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Kingsville Public Library	----	----	----	----	----	----	----	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.

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

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

<u>Collection Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections (1)</u>	<u>Percent Collected</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Total Collections to Current Tax Levy</u>	<u>Outstanding Delinquent Taxes (2)</u>	<u>Percent of Outstanding Delinquent Taxes to Current Tax Levy</u>
1997	8,758,194	8,319,100	94.99	313,458	8,632,558	98.57	492,253	5.6
1998	8,695,010	8,387,269	96.46	319,081	8,706,350	100.13	513,538	5.9
1999	8,843,310	8,509,712	96.23	360,904	8,870,616	100.31	529,146	6.0
2000	9,879,569	9,501,497	96.17	385,193	9,886,690	100.07	575,749	5.8
2001	11,366,737	10,850,384	95.46	408,096	11,258,480	99.05	748,871	6.6
2002	11,237,381	10,740,181	95.58	521,130	11,261,311	100.21	752,393	6.7
2003	11,940,528	11,390,450	95.39	548,644	11,939,094	99.99	564,436	4.7
2004	14,015,729	13,353,644	95.28	631,150	13,984,794	99.78	664,442	4.7
2005	\$14,237,550	\$13,591,491	95.46	\$716,123	\$14,307,614	100.49	\$401,761	2.8
2006	\$14,739,768	\$14,036,934	95.23	\$611,288	\$14,648,222	99.38	\$477,696	3.2

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
Property Tax Levies and Collections (1)
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 (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
1997	\$1,491,023	\$1,450,747	97.30%	\$19,075	\$1,469,822	98.58%
1998	1,597,644	1,557,874	97.51	19,307	1,577,181	98.72
1999	1,714,017	1,612,835	94.10	42,002	1,654,837	96.55
2000	1,855,536	1,821,925	98.19	48,912	1,870,837	100.82
2001	2,100,180	2,011,712	95.79	39,104	2,050,816	97.65
2002	2,090,011	2,026,755	96.97	37,179	2,063,934	98.75
2003	2,065,133	2,016,812	97.66	18,767	2,035,579	98.57
2004	2,154,408	2,138,537	99.26	16,879	2,155,416	100.05
2005	2,343,991	2,307,766	98.45	20,934	2,328,700	99.35
2006	1,727,521	1,634,707	94.63	136,480	1,771,187	102.53

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

1997 and 2006 (1)

Name of Taxpayer	2006	
	Assessed Value	Percent of Real Property Assessed Value
Ashtabula Mall Co	\$12,998,740	0.81%
C E I Co	7,212,160	0.45
ABC Chemicals Inc	4,081,830	0.26
E & L Investors	2,138,430	0.13
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 L P	1,325,440	0.08
Totals	\$35,331,390	2.21%
Total Assessed Valuation	<u>\$1,595,825,960</u>	

Name of Taxpayer	1997	
	Assessed Value	Percent of Real Property Assessed Value
Ashtabula Mall Co	\$12,078,230	1.32%
First Energy Generation	3,950,530	0.43
Wal-Mart Real Estate	3,473,940	0.38
Ohio-American Water	1,285,550	0.14
E & L Investors	2,486,380	0.27
Lowe's Home Centers inc	2,354,380	0.26
Millwork Properties II	1,902,140	0.21
Premix Inc	1,898,240	0.21
Austinburg Properties LTD	1,827,360	0.20
HD Development	1,802,050	0.20
Totals	\$33,058,800	3.62%
Total Assessed Valuation	<u>\$915,460,720</u>	

(1) The amounts presented represent the assessed values upon which 2006 and 1997 collections were based.

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

Ashtabula County, Ohio
Principal Taxpayers
Tangible Personal Property Tax
2006 and 1997 (1)

Name of Taxpayer	2006	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Millennium Inorganic Chemicals	\$30,194,060	20.11%
Kraftmaid Cabinetry Inc	5,239,560	3.49
Kennametal Inc	3,742,750	2.49
Park Ohio Holdings Corp	3,602,450	2.40
RMI Titanium Company	3,457,880	2.30
Molded Fiber Glass Companies Inc	3,319,870	2.21
Mohawk Fine Papers Inc	2,422,230	1.61
Gabriel Performance Products LLC	2,052,610	1.37
GE Lighting Inc	2,032,160	1.35
Worthington Cylinder Corp	1,935,490	1.29
Total	<u>\$57,999,060</u>	<u>38.62%</u>
Total Assessed Valuation	<u>\$150,133,390</u>	

Name of Taxpayer	1997	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
ABC Chemical	\$37,753,370	21.24%
Kennametals	4,249,660	2.39
Premix	3,771,590	2.12
ESAB Welding	3,173,520	1.79
Reliance Electric	2,888,340	1.62
Buffalo Molded Plastics	2,773,000	1.56
Wheeling Pittsburgh Steel/Pinney Dock	2,631,220	1.48
Ashta Chemicals, Inc.	2,612,380	1.47
Parker Hannifin Corporation	2,582,310	1.45
Praxair, inc/Elkem Metal	2,419,270	1.36
Total	<u>\$64,854,660</u>	<u>36.48%</u>
Total Assessed Valuation	<u>\$177,786,621</u>	

(1) The amounts presented represent the assessed values upon which 2006 and 1997 collections were based.

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

Ashtabula County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2006 and 1997 (1)

Name of Taxpayer	2006	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric	\$27,080,040	24.68%
Western Reserve	6,737,520	6.14
East Ohio Gas	3,998,800	3.65
Consolidated Rail Corp	2,942,000	2.68
Consumers Ohio Water	2,417,620	2.20
Ohio-American Water	2,324,970	2.12
Ohio Edison Co	1,828,940	1.67
United Telephone Co	1,573,950	1.43
Conneaut Telephone Co.	1,260,430	1.15
Norfolk Southern Combined	728,480	0.66
Total	\$50,892,750	46.38%
Total Assessed Valuation	\$109,702,960	
Name of Taxpayer	1997	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric	\$11,213,840	7.12%
Ohio-American Water	4,713,250	2.99
First Energy Generation	3,522,930	2.24
Western Reserve Tele Co	2,993,170	1.90
Norfolk Southern Combined	2,606,340	1.66
Alltel Communications Inc	1,801,040	1.14
American Transmission Sys	1,781,290	1.13
Ohio Edison Co	1,593,010	1.01
Conneaut Telephone Co	1,492,820	0.95
East Ohio Gas Co/Dominion	957,710	0.61
Total	\$32,675,400	20.75%
Total Assessed Valuation	\$157,439,260	

(1) The amounts presented represent the assessed values upon which 2006 and 1997 collections were based.

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

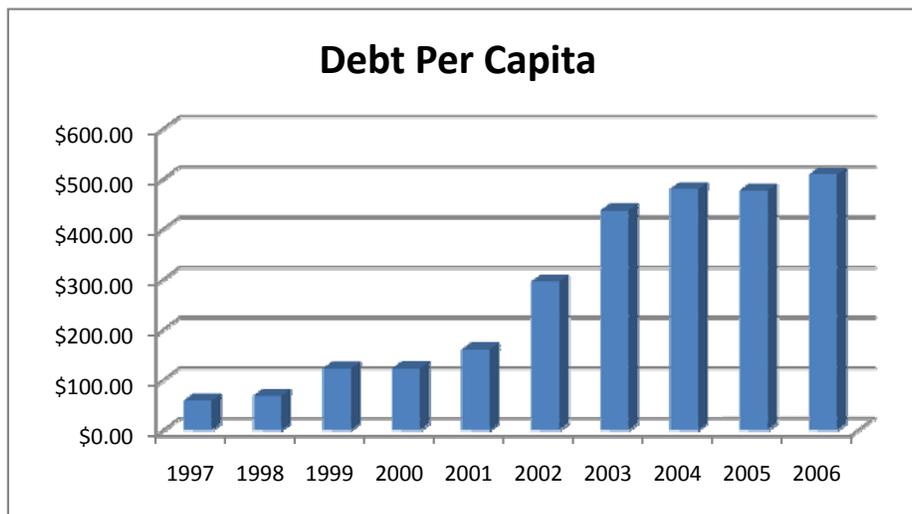
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Ashtabula County, Ohio
*Ratios of Outstanding Debt to
Total Personal Income and Debt per Capita
Last Ten Years*

Year	Governmental Activities					Revenue Bonds Payable
	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Capital Leases	Other	
1997	\$1,177,200	\$1,690,000		\$195,648	\$779,416	\$463,300
1998	1,517,900	1,465,000		27,956	\$408,829	456,800
1999	7,455,600	1,235,000		60,981	\$351,239	449,900
2000	6,866,300	1,000,000	0	57,453	\$352,226	442,700
2001	7,125,900	760,000	3,500,000	286,704	\$276,735	435,100
2002	6,538,247	515,000	3,500,000	385,565	\$103,354	427,100
2003	9,199,584	260,000	0	218,891	\$25,000	418,800
2004	8,259,306	0	0	286,182	\$55,000	14,501,083
2005	7,265,603	0	0	461,873	\$45,000	19,759,352
2006	6,372,232	0	144,870	231,153	\$140,000	26,787,249

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

Business-Type Activities			Total Primary Government	Percentage of Personal Income	Per Capita
OWDA Loans Payable	OPWC Loans Payable	Notes Payable			
\$907,636	\$0	\$0	\$5,992,616	0.29%	\$58.54
2,685,327	0	0	\$6,970,641	0.32%	\$68.10
2,748,094	0	0	\$12,652,053	0.57%	\$122.48
3,126,712	443,504	0	\$12,641,121	0.55%	\$123.05
3,371,100	436,204	0	\$16,468,478	0.70%	\$160.31
18,272,226	421,319	0	\$30,266,165	1.26%	\$295.24
23,068,805	412,406	11,186,677	\$44,815,163	1.81%	\$437.16
22,675,960	618,229	3,000,000	\$49,450,760	1.95%	\$479.55
17,627,069	976,007	3,000,000	\$49,179,904	1.86%	\$476.45
17,451,605	940,399	0	\$52,207,508	1.92%	\$508.33



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	General Obligation Bonds	Ratio of Net Bonded Debt to Estimated Actual Value	Bonded Debt per Capita
1997	102,360	\$3,352,231,516	\$1,177,200	0.035%	\$11.50
1998	102,360	\$3,451,829,241	1,517,900	0.044	14.83
1999	103,300	\$3,488,144,192	7,455,600	0.214	72.17
2000	102,728	\$3,989,405,187	6,866,300	0.172	66.84
2001	102,728	\$4,026,747,748	7,125,900	0.177	69.37
2002	102,514	\$3,883,941,033	6,538,247	0.168	63.78
2003	102,514	\$4,539,787,073	9,199,584	0.203	89.74
2004	103,120	\$4,539,152,921	8,259,306	0.182	80.09
2005	103,221	\$4,616,167,553	7,265,603	0.157	70.39
2006	102,703	\$5,176,779,093	6,372,232	0.123	62.05

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

Ashtabula County
Computation of Legal Debt Margin
Last Four Years

	2003	2004	2005	2006
Tax Valuation	<u>\$1,699,128,810</u>	<u>\$1,703,106,540</u>	<u>\$1,733,530,570</u>	<u>\$1,828,832,820</u>
Debt Limit (1)	<u>\$40,978,220</u>	<u>\$41,077,663</u>	<u>\$41,838,264</u>	<u>\$44,220,821</u>
General Bonded Outstanding				
General Obligation Bonds	9,199,584	8,259,306	7,265,603	6,608,943
Special Assessment Bonds	260,000	0	0	0
Revenue Bonds	418,800	14,610,000	19,759,352	26,787,249
OWDA Loans	23,068,805	22,675,960	17,627,069	17,451,605
OPWC Loans	437,406	354,030	976,007	1,080,399
503 Corporation Loan	580,027	555,154	529,851	504,301
Notes	11,186,677	3,000,000	3,000,000	0
Total	<u>45,151,299</u>	<u>49,454,450</u>	<u>49,157,882</u>	<u>52,432,497</u>
Less:				
Revenue Bonds	418,800	14,610,000	19,759,352	26,787,249
OWDA Loans	23,068,805	22,675,960	17,627,069	17,451,605
OPWC Loans	437,406	354,030	976,007	940,399
Special Assessment Bonds	260,000	0	0	0
Notes	11,186,677	3,000,000	3,000,000	0
Amount Available in Debt Service	<u>418,185</u>	<u>427,861</u>	<u>548,865</u>	<u>748,999</u>
Amount of Debt Subject to Limit	<u>9,361,426</u>	<u>8,386,599</u>	<u>7,246,589</u>	<u>6,504,245</u>
Legal Debt Margin	<u>\$31,616,794</u>	<u>\$32,691,064</u>	<u>\$34,591,675</u>	<u>\$37,716,576</u>
Legal Debt Margin as a Percentage of the Debt Limit	77.16%	79.58%	82.68%	85.29%
Unvoted Debt Limit (2)	\$16,991,288	\$17,031,065	\$17,335,306	\$18,288,328
Amount of Debt Subject to Limit	<u>9,361,426</u>	<u>8,386,599</u>	<u>7,246,589</u>	<u>6,504,245</u>
Unvoted Legal Debt Margin	<u>\$26,352,714</u>	<u>\$25,417,664</u>	<u>\$24,581,895</u>	<u>\$24,792,573</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	155.10%	149.24%	141.80%	135.57%

- (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

Pledged Revenue Coverage

Enterprise Funds

Last Four Years

<u>Year</u>	<u>(1) Gross Revenues</u>	<u>Operating Expenses Net of Depreciation</u>	<u>Net Available Revenue</u>	<u>Bond Debt Service Principal and Interest</u>	<u>OWDA Loan Principal and Interest</u>	<u>OPWC Loan Principal and Interest</u>	<u>Note Principal and Interest</u>	<u>Total</u>	<u>Coverage</u>
<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)	0	884,816	4.22
2004	1,710,979	1,132,611	578,368	29,740	384,374	15,835	0	429,949	1.35
2005	1,820,120	1,448,147	371,973	29,700	319,835	15,835	0	365,370	1.02
2006	2,006,043	1,429,632	576,411	29,740	356,095	15,836	0	401,671	1.44
<u>Water District Fund Debt Coverage</u>									
2004	2,964,132	2,590,629	373,503	0	825,600	13,535	0	839,135	0.45
2005	6,610,272	5,496,867	1,113,405	149,310	6,842,037	19,770	0	7,011,117	0.16
2006	2,850,956	1,703,371	1,147,585	304,008	923,856	19,772	0	1,247,636	0.92
<u>Geneva State Lodge Fund Debt Coverage</u>									
2003	0	1,602,148	(1,602,148)	0	0	0	138,885	138,885	(11.54)
2004	4,023,592	3,790,517	233,075	402,101	0	0	15,348,376	15,750,477	0.01
2005	315,810	3,448	312,362	797,357	0	0	193,580	990,937	0.32
2006	392,558	133,447	259,111	1,107,692	0	0	3,147,007	4,254,699	0.06

(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

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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)
1997	102,360	\$2,065,656	\$20,180	6.2%
1998	102,360	2,153,827	21,042	6.4
1999	103,300	2,214,552	21,438	5.9
2000	102,728	2,304,918	22,437	4.8
2001	102,728	2,337,958	22,759	6.0
2002	102,514	2,407,721	23,487	7.4
2003	102,514	2,478,835	24,180	7.8
2004	103,120	2,535,679	24,590	7.3
2005	103,221	2,641,192	25,588	7.1
2006	102,703	2,713,134	26,417	6.6

Sources: (1) U.S. Census Bureau
(2) U.S. Bureau of Economic Analysis
(3) Ohio Department of Job & Family Services

Ashtabula County, Ohio

Principal Employers 2006

Employer (1)	Nature of Business (1)	2006		
		Number of Employees (1)	Rank	Percentage of Total Employment
Kraftmaid Cabinetry	Manufacturing of Cabinetry	1,000	1	2.1%
Ashtabula County Medical Center	Hospital	641	2	1.3
Molded Fiber Glass	Manufacturing of Composites	600	3	1.3
R.W. Sidley Inc.	Manufacturing of Concrete Products	600	4	1.3
Lyondell Chemical Company	Manufacturing of Titanium Products	500	5	1.0
Kennametal, Inc.	Manufacturing of Metal Cutting Tools	435	6	0.9
CW Ohio, Inc.	Manufacturing of Windows	379	7	0.8
General Aluminum	Manufacturing of Aluminum Castings	370	8	0.8
Premix	Manufacturing of Reinforced Plastics	335	9	0.7
Lake Erie Correctional Institute	Prison	278	10	0.6
Total		<u>5,138</u>		<u>10.7</u>
Total Employment within the County (2)		<u><u>47,800</u></u>		

Sources: (1) Growth Partnership for Ashtabula County

Ashtabula County, Ohio
County Government Employees by Function/Activity
Last Ten Years

	1997	1998	1999	2000	2001
General Government					
Legislative and Executive					
Commissioners	7.00	9.00	9.00	8.00	8.00
Auditor	18.00	18.00	18.00	18.00	18.00
Treasurer	9.00	10.00	10.00	9.50	9.50
Prosecuting Attorney	15.50	17.50	19.75	20.75	22.75
Board of Elections	11.00	10.50	10.50	10.50	10.50
Recorder	6.00	6.00	6.00	6.00	6.00
Buildings and Grounds	6.00	7.00	7.00	8.00	8.00
Data Processing	0.00	3.00	4.00	4.00	4.00
Risk Management	-	-	-	-	-
Judicial					
Probate Court	5.00	5.00	6.00	6.00	6.00
Juvenile Court	20.00	20.00	21.00	22.00	22.00
Clerk of Courts	16.00	16.00	16.00	16.00	16.00
Youth Detention Center	21.50	21.50	21.50	20.50	20.50
Nursing Home	n/a	n/a	n/a	n/a	242.50
Law Library	1.00	1.00	1.00	1.00	1.00
Public Safety					
Sheriff	83.00	85.00	85.00	85.00	80.00
Probation	1.00	1.00	1.00	1.00	2.00
Emergency Management Agency	4.00	4.00	4.00	4.00	4.00
Coroner	4.50	5.00	5.00	4.50	4.50
Public Works					
Engineer	57.25	64.25	66.75	67.25	68.00
Building Department	10.00	8.00	8.00	9.00	6.00
Environmental Services	10.00	10.00	11.00	11.00	13.00
Recycling	2.00	1.00	2.00	2.00	2.00
Health					
MRDD	n/a	n/a	157.00	157.00	162.00
Alcohol, Drug Abuse and Mental Health	3.00	3.50	3.00	4.00	4.00
Human Services					
Jobs and Family Services	108.50	110.50	116.75	141.00	146.50
Children's Services	73.50	78.50	81.50	79.50	84.00
Child Support Enforcement Agency	30.00	31.00	32.00	26.00	27.00
Veteran Services	6.50	6.50	6.50	6.50	6.50
Conservation and Recreation					
Soil & Water Conservation District	3.00	3.00	3.00	3.00	3.00
Ashtabula County Metro Parks	1.50	1.50	1.00	1.00	1.00
Planning Commission	7.00	7.25	7.00	7.00	6.00
Total	<u>540.75</u>	<u>564.50</u>	<u>740.25</u>	<u>759.00</u>	<u>1,014.25</u>

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

The count is performed on July 1 each year.

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

2002	2003	2004	2005	2006
8.50	9.50	8.50	7.50	8.00
18.00	17.00	17.00	16.00	16.00
8.50	8.50	8.00	7.00	7.50
21.50	20.25	20.25	13.00	20.25
10.50	11.50	10.50	11.00	10.50
6.00	6.00	6.00	5.00	5.00
8.00	8.00	7.00	7.00	6.00
4.00	3.00	4.00	4.50	4.50
-	-	-	2.00	2.00
6.00	6.00	6.00	6.00	6.00
22.00	22.00	22.00	20.00	20.00
15.00	16.00	15.00	14.00	14.00
18.00	17.00	16.50	16.00	16.00
249.50	220.00	200.50	171.50	179.50
1.00	1.00	1.00	1.00	1.00
75.00	85.00	85.50	85.50	88.50
2.00	2.00	2.00	2.00	3.00
4.50	4.00	3.00	4.00	4.00
3.50	3.50	3.50	3.50	4.00
67.75	65.25	58.75	60.50	60.75
6.00	6.00	6.00	6.00	6.00
13.25	13.50	14.75	12.00	13.50
2.00	4.00	4.00	4.00	3.50
170.00	171.00	162.00	166.00	150.00
4.00	4.00	4.00	4.00	4.00
141.50	141.25	140.75	140.00	139.00
83.00	86.50	67.00	71.50	78.00
24.00	27.00	26.00	29.00	30.00
8.00	7.50	6.50	6.50	7.50
3.00	3.00	3.00	2.00	2.00
1.00	1.00	1.00	1.00	1.00
6.00	3.00	3.00	3.00	3.00
<u>1,011.00</u>	<u>993.25</u>	<u>933.00</u>	<u>902.00</u>	<u>914.00</u>

Ashtabula County, Ohio
Operating Indicators by Function/Activity
Current Year

	2006
General Government	
Legislative and Executive	
Commissioners	
Number of resolutions	746
Auditor	
Number of real estate transfers	5,168
Number of parcels	81,270
Number of checks issued	56,602
Treasurer	
Number of parcels collected	65,821
Return on portfolio	\$ 2,636,023.01
Average Interest Rate	4.7417%
Board of Elections	
Number of registered voters	62,265
Number of voters last general election	35,197
Percentage of register voters that voted	57%
Recorder	
Number of deeds recorded	6,008
Number of mortgages recorded	13,828
Number of leases recorded	1,570
Number of liens recorded	667
Miscellaneous documents recorded	309
Public Works	
Engineer	
Miles of roads resurfaced	
Hot Mix	6.40
Cold Mix	14.89
Chip and Seal	41.97
Number of bridges and culverts replaced/improved	9
Number of signs and markers erected	1,338
Health	
MRDD	
Number of students enrolled	
Early intervention program	55
Preschool	16
School age	74
Dog and Kennel	
Dog Licenses Issued	11,426
Number of Kennels	250

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



Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

ASHTABULA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 6, 2007**