



Mary Taylor, CPA
Auditor of State

**ASHTABULA COUNTY
FINANCIAL CONDITION**

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**ASHTABULA COUNTY
FINANCIAL CONDITION**

**FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007**

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						
Targeted Case Management (TCM) - Title XIX		93.778	\$ 171,369		\$ 171,369	
Individual Option Adult Day-Hab			195,643		195,643	
Level One Adult Day-Hab			81,758		81,758	
Subtotal Medical Assistance Program			<u>448,770</u>		<u>448,770</u>	
State Children's Insurance Program	FY 07	93.767	2,097		2,097	
Social Services Block Grant - Title XX	MR-04 (06-07) MR-04 (07-08)	93.667	40,938 21,457		40,938 42,947	
Subtotal Social Services Block Grant - Title XX			<u>62,395</u>		<u>83,885</u>	
Subtotal - Ohio Department of MRDC			<u>513,262</u>		<u>534,752</u>	
<i>Passed Through Ohio Department of Jobs & Family Services and the Ohio Department of Mental Health:</i>						
Medical Assistance Program						
Title XIX	FY 07	93.778	2,156,055		2,156,055	
	FY 08		2,315,021		2,440,433	
Subtotal - Title XIX			<u>4,471,076</u>		<u>4,596,488</u>	
State Children's Insurance Program	FY 07	93.767	139,152		139,152	
	FY 08		126,745		127,542	
Subtotal - State Children's Insurance Program			<u>265,897</u>		<u>266,694</u>	
Social Services Block Grant - Title XX	FY 07	93.667	41,313		29,647	
	FY 08		20,786		61,864	
Subtotal Social Services Block Grant - Title XX			<u>62,099</u>		<u>91,511</u>	
Community Mental Health Block Grant	FY 07	93.958	32,110		46,527	
	FY 08		34,110		22,362	
Subtotal Community Mental Health Grant			<u>66,220</u>		<u>68,889</u>	
Substance Abuse and Mental Health Services	04-TSIG-07-01	93.243	-		6,831	
Promoting Safe and Stable Families - Fast	03-CS-06-01	93.556	15,000		12,246	
	FY 07		21,933		28,145	
Subtotal Promoting Safe and Stable Families - Fast			<u>36,933</u>		<u>40,391</u>	
Subtotal - Ohio Department of Mental Health			<u>4,902,225</u>		<u>5,070,804</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 07	93.778	216,010		216,010	
	FY 08		293,087		353,834	
Subtotal - Title XIX			<u>509,097</u>		<u>569,844</u>	
State Children's Insurance Program	FY 07	93.767	16,162		16,162	
	FY 08		18,865		21,106	
Subtotal - State Children's Insurance Program			<u>35,027</u>		<u>37,268</u>	
Prevention and Treatment of Substance Abuse:		93.959				
ADA Women's set aside	04-1012-Women-07-9028		172,721		172,719	
ADA Women's set aside	04-1012-Women-08-9028		172,719		143,933	
Federal per capita	FY 07		156,016		138,469	
Federal per capita	FY 08		156,013		173,852	
ADA TANF MOE	FY 07		6,738		26,445	
ADA TANF MOE	FY 08		20,214		13,713	
Subtotal - Prevention and Treatment of Substance Abuse			<u>684,421</u>		<u>669,131</u>	
Subtotal - Ohio Department of Alcohol and Drug Addiction			<u>\$ 1,228,545</u>		<u>\$ 1,276,243</u>	

(Continued)

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

**ASHTABULA COUNTY
FINANCIAL CONDITION**

**FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007**

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	\$ 161,059		\$ 161,059	
Child Abuse Prevention		93.669	2,000		2,000	
Promoting Safe and Stable Families		93.556	49,476		49,476	
Chafee Foster Care Independence Program		93.674	21,742		21,742	
Subtotal - Ohio Department of Jobs and Family Services:			234,277		234,277	
<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 07	93.044	40,508		40,508	
Total U.S. Department of Health & Human Services			6,918,817		7,156,584	
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>						
<i>Direct Funding:</i>						
Shelter Care Plus (SPC) Program	OH16C30-7014	14.238	183,042		254,285	
<i>Passed Through Ohio Department of Development Office of Local Governmental Services:</i>						
Community Development Block Grant - Small Cities	B-F-04-004-1	14.228	-		43,105	
	B-F-05-004-1		242,200		242,916	
	B-F-06-004-1		309,750		187,132	
CDBG - Economic Development Program	B-E-06-004-1		500,000		500,000	
CDBG - Community Housing Improvement:	B-C-05-004-1		21,900		48,644	
Subtotal - CDBG Small Cities			1,073,850		1,021,797	
Emergency Shelter Grants Program	B-H-05-004-1	14.228	57,225		47,688	
Community Housing Improvement Program	B-C-05-004-2	14.239	96,234		92,513	
Total U.S. Department of Housing & Urban Development			1,410,351		1,416,283	
<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)	06-VAGENE-015	16.575	41,594		41,594	
	07-VAGENE-016		13,866		13,866	
Subtotal - Crime Victims Assistance Program			55,460		55,460	
<i>Passed Through the Office of Criminal Justice Services:</i>						
Violence Against Women Formula Grant	07-WF-VA5-8224	16.588	35,380		35,380	
Total U.S. Department of Justice			\$ 90,840		\$ 90,840	

(Continued)

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

**ASHTABULA COUNTY
FINANCIAL CONDITION**

**FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007**

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		\$ 6,990		\$ 6,990
<i>Nutrition Cluster:</i>						
School Breakfast Program	n/a	10.553	\$ 31,484		\$ 31,484	
National School Lunch Program	n/a	10.555	102,303		102,303	
Subtotal - Nutrition Cluster			133,787		133,787	
Total U.S. Department of Agriculture			133,787	6,990	133,787	6,990
<u>U.S. DEPARTMENT OF LABOR:</u>						
<i>Passed Through Workforce Investment Act -- Area 15 Geauga, Ashtabula, Portage Partnership Inc (GAPP Inc):</i>						
<i>Workforce Investment Act Cluster:</i>						
Workforce Investment Act -- Adult Programs	PY 2006	17.258	66,077		66,077	
	PY 2007		3,594		3,594	
	FY 2006		52,110		52,110	
	FY 2007		350,535		350,535	
Subtotal - Adult Programs			472,316		472,316	
Workforce Investment Act -- Youth Activities	PY 2006	17.259	280,678		280,678	
	PY 2007		19,467		19,467	
Subtotal - Youth Activities			300,145		300,145	
Workforce Investment Act -- Dislocated Workers	PY 2006	17.260	72,684		72,684	
	PY 2007		123,617		123,617	
	FY 2006		51,434		51,434	
	FY 2007		157,321		157,321	
Subtotal - Dislocated Workers			405,056		405,056	
Total -- WIA Cluster			1,177,517		1,177,517	
Total U.S. Department of Labor			1,177,517		1,177,517	
<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	581,954		581,954	
<i>Passed through the Governor's Highway Safety Office:</i>						
High Visibility Overtime Enforcement Program	HVEO-2008-4-0-0-00364	20.602	-		4,339	
	HVEO-2007-4-0-0-00364		21,055		11,798	
Subtotal - Overtime Enforcement Program			21,055		16,137	
<i>Highway Planning and Construction Cluster:</i>						
Ohio Department of Transportation Section 205	PID-18518	20.205	3,710,822		3,710,822	
Total U. S. Department of Transportation			4,313,831		4,308,913	

(Continued)

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

**ASHTABULA COUNTY
FINANCIAL CONDITION**

**FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007**

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>						
<i>Homeland Security Grant Cluster:</i>						
Homeland Security Program (SHSP)	2006-GE-T6-0051	97.067	\$ 20,259		\$ 71,232	
Law Enforcement Terrosim Prevention Program	S07-LEPPT6-04-0216	97.067	26,000		17,736	
Subtotal - Homeland Security Grant Cluster			46,259		88,968	
Emergency Management Performance Grant	2007-EM-E7-0024	97.042	38,403		38,403	
Hazard Mitigation Grant	FEMA-DR-1484-OH	97.039	6,572		9,065	
Total U.S. Department of Homeland Security			91,234		136,436	
<u>U.S. DEPARTMENT OF EDUCATION</u>						
<i>Passed through the Ohio Department of Health</i>						
Help Me Grow (Part C)	n/a	84.181A	84,258		84,258	
<i>Passed through the Ohio Department of Education</i>						
<i>Special Education Cluster:</i>						
Special Education Grants to States Part-B IDEA	0692296B-SF-07P 0692296B-SF-08P	84.027	65,132 25,422		65,132 25,422	
Subtotal - IDEA B			90,554		90,554	
Special Education - Early Childhood Grant IDEA	069229-PG-S1-07P 069229-PG-S1-08P	84.173	14,996 4,981		14,996 4,981	
Subtotal - Special Education, Early Childhood Grant			19,977		19,977	
Special Education Grants to States Title V Innovative Programs	069229-C2-S1-07 069229-C2-S1-08	84.298	24 24		- -	
Subtotal - ESEA Title V			48		-	
Total U.S. Department of Education			194,837		194,789	
Totals			\$ 14,331,214	\$ 6,990	\$ 14,615,149	\$ 6,990

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

**ASHTABULA COUNTY
FINANCIAL CONDITION**

FISCAL YEAR ENDED DECEMBER 31, 2007

NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE

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

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

NOTE C - FOOD DISTRIBUTION

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the 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, 2007 the County had no significant food commodities in inventory.

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

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

These loans are collateralized by mortgages on real estate and equipment liens through the 503 Corporation (a 501c3). At December 31, 2007, the gross amounts of loans outstanding under this program were \$1,482,037.

NOTE E - HOME REVOLVING LOAN PROGRAM

For the HOME loan program, the initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans have a 0% interest rate and are made to persons of low-moderate income households, most loans are 80% forgiven over a five to ten years period, and will be repaid upon transfer of the real estate to a new owner. Loans repaid, are used to make additional loans or for other eligible HOME expense. Such subsequent loans are subject to certain compliance requirements imposed by HUD and would not be included in this Schedule. The program has outstanding loans of \$137,380 as of December 31, 2007.

**ASHTABULA COUNTY
FINANCIAL CONDITION**

FISCAL YEAR ENDED DECEMBER 31, 2007

NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE

NOTE F - MATCHING REQUIREMENTS

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

NOTE G – WORKFORCE INVESTMENT ACT

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

NOTE H – HOMELAND SECURITY GRANT CLUSTER

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

CFDA#	Program	Amount
97.073	State Homeland Security Program	\$71,232
97.074	Law Enforcement Terrorism Prevention Program	<u>17,736</u>
97.067	Total - Homeland Security Grant Program	<u>\$ 88,968</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, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 29, 2008. 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.

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 September 29, 2008.

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 September 29, 2008.

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



Mary Taylor, CPA
Auditor of State

September 29, 2008



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, 2007. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the Ashtabula County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2007. In a separate letter to the County's management dated September 29, 2008, we reported other matters related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with 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.

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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 County's ability to administer a federal program such that there is more than a remote likelihood that the County'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.

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

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, 2007, and have issued our report thereon dated September 29, 2008, 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 to form opinions 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.

On November 6, 2008, our office released the audit report dated September 29, 2008 for Ashtabula County, for the year ending December 31, 2007. Subsequent to issuing that report, we became aware that the Independent Accountants' Report on Compliance with Requirements Applicable to Each Major Federal Program and Internal Control over Compliance in Accordance with OMB Circular A-133 omitted the unqualified opinion on the fair presentation of the Schedule of Federal Awards Expenditures in relation to the aforementioned basic financial statements. The revised report above includes the unqualified opinion on the fair presentation of the Schedule of Federal Awards Expenditures previously omitted.



Mary Taylor, CPA
Auditor of State

September 29, 2008 and November 25, 2008

**ASHTABULA COUNTY
FINANCIAL CONDITION**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2007**

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):	CFDA # 93.778 Medicaid CFDA # 14.228 CDBG CFDA # 20.509 Rural Transit CFDA # 93.959 Substance Abuse Prevention and Treatment
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 438,664 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

ASHTABULA COUNTY
FINANCIAL CONDITION

SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2007

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2006-001	Establish a fund for the Geneva State Park Lodge	Yes	

ASHTABULA COUNTY, OHIO

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

FOR THE YEAR ENDED DECEMBER 31, 2007



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, 2007

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COUNTY OF ASHTABULA

Roger A. Corlett, CPA, Auditor

25 West Jefferson Street, Jefferson, Ohio 44047
(440) 576-3783
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September 29, 2008

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

As Ashtabula County Auditor, I am pleased to present Ashtabula County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2007. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and results of operations of the County.

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

Mary Taylor, CPA, Auditor of State, has issued an unqualified ("clean") opinion on Ashtabula County's financial statements for the year ended December 31, 2007. The independent auditor's report is located at the front of the financial section of this report.

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

The Reporting Entity

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

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

The County serves as fiscal officer and custodian of funds but is not financially accountable for the Ashtabula County General Health District, the Ashtabula County Soil and Water Conservation District and the Ashtabula County 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 10 and 20 to the basic financial statements. The County also participates in the Northeast Ohio Community Alternative Program Facility and the Children's Cluster Committee described in Note 21 to the Basic Financial Statements. A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

The County and the Form of Government

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

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

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

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

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

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

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

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

Ashtabula County features beautiful sandy beaches and is the home of Geneva-on-the-Lake, Ohio’s first lakefront resort town. The county is also known for its 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 September.

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

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

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

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

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

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

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

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

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

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

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

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

The Common Pleas Court General Division's jurisdiction covers three categories of cases: criminal, civil, domestic relations, and administrative. The criminal cases are all felonies, which are the most serious crimes. Civil cases include personal injuries, business disputes, property matters, and equity cases. Domestic Relations cases involve the issues relating to the break-up of the family unit as people go through divorce or dissolution.

An example of an administrative case is zoning which may be appealed to the Eleventh District Court of Appeals and/or the Supreme Court of Ohio.

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

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

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

Local Economy

Some of Ashtabula County's largest employers include Ashtabula Area City School Board of Education, Ashtabula County Government, Ashtabula County Medical Center, Kraftmaid Cabinetry, Molded Fiber Glass Company, Lyondale Chemical Company, CW Ohio, Inc., General Aluminum, Premix, Nordic Air and Lake Erie Correctional Institute.

According to the U.S Census Bureau, Ashtabula County's population is estimated to be 101,141, which represents a 1.5 percent decrease from the 2000 Census of 102,728. Per the Ohio Department of Development the labor force was 49,758 in 2007 with an ending unemployment rate of 7.0 percent. The unemployment rate for 2006 was 6.6 percent.

Tourism is becoming a larger part of the economy and continued to grow in 2007 based on information released by Ashtabula County Convention and Visitor's Bureau. Sales increased to \$346.2 million from \$326 million in 2005. Wages totaled \$75.2 million with \$37.1 million paid in taxes and 4,733 full-time jobs were tourism related.

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

Future Outlook and Major Initiatives

In early March 2007 ground was broken for the Geneva/Harpersfield JEDD II (Joint Economic Development District). This marks the official start of construction of sanitary sewer from the city of Geneva to Harpersfield Township. The JEDD II was designed to provide much-needed sanitary sewer service to Harperfield's prime commercial and industrial land. Ashtabula County officials believe the JEDD II will serve as a prime example of cooperative development for other area communities.

After 12 years of cooperation among Ashtabula City, County and Ohio officials, ground was broken in late May on the 42-acre Ashtabula City Industrial Park. In 1995 the Ashtabula City Port Authority began buying land to develop property into a light-industrial park. It took nearly five years to acquire enough acreage for development. The 42 acre site will include a 2000 foot road, a cul-de-sac, water, sewer, gas, electric, and storm water detention.

Kent State University Ashtabula Campus broke ground for the new Health and Science Building. It is scheduled to open in early 2009 and will be the center for the school's nursing and health care curriculum. The \$15 million facility will offer world-class facilities and state-of-the-art equipment that will give students a real-world advantage.

Some of the major construction projects currently in progress are:

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 2007 and is currently constructing a middle school on the same campus. The school system plans to also build new 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.

Two new elementary schools are under construction and will be completed for the 2008-2009 school year for the Jefferson Area Local School District. The district has begun construction of the new Junior/High School which should be complete in 2009 and ready for the 2009-2010 school year.

Work is progressing 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).

Ashtabula County Medical Center is building a Cardiac Catheterization Lab, costing \$3.5 million. This will be the only one in Ashtabula County. This addition is expected to be completed in 2008.

University Hospital Systems is currently adding a two-story 11,000 square foot building that will house Geneva Clinic doctors, specialty physicians and specialty time-share offices and hospital-based services. The \$3.6 million addition is expected to be complete in 2008.

Awards and Acknowledgements

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, 2006. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report that satisfied both generally accepted accounting principles (GAAP) and applicable legal requirements.

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 to determine its eligibility for another certificate.

The publication of this CAFR displays Ashtabula County's ability to provide significantly enhanced financial information and accountability to the citizens Ashtabula County, its elected officials, County management, and

investors. This report continues the aggressive program of the County Auditor's Office to improve the County's overall financial accounting, management and reporting capabilities.

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

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

Sincerely,

A handwritten signature in black ink that reads "Roger A. Corlett, CPA." The signature is written in a cursive style.

Roger A. Corlett, CPA
Ashtabula County Auditor

Ashtabula County Elected Officials 2007

County Commissioners

Joe Moroski
Daniel Claypool
Peggy Carlo

County Auditor

Roger A. Corlett, CPA

County Treasurer

Robert L. Harvey

County Recorder

Judith Barta

Common Pleas

Ronald Vettel
Gary L. Yost
Alfred Mackey

Eastern County Court Judge

Robert Wynn

Western County Court Judge

Richard Stevens

County Prosecutor

Thomas Sartini

Probate/Juvenile Court Judge

Charles Hague

County Sheriff

William Johnson

Clerk of Courts

Carol Mead

County Engineer

Timothy T. Martin

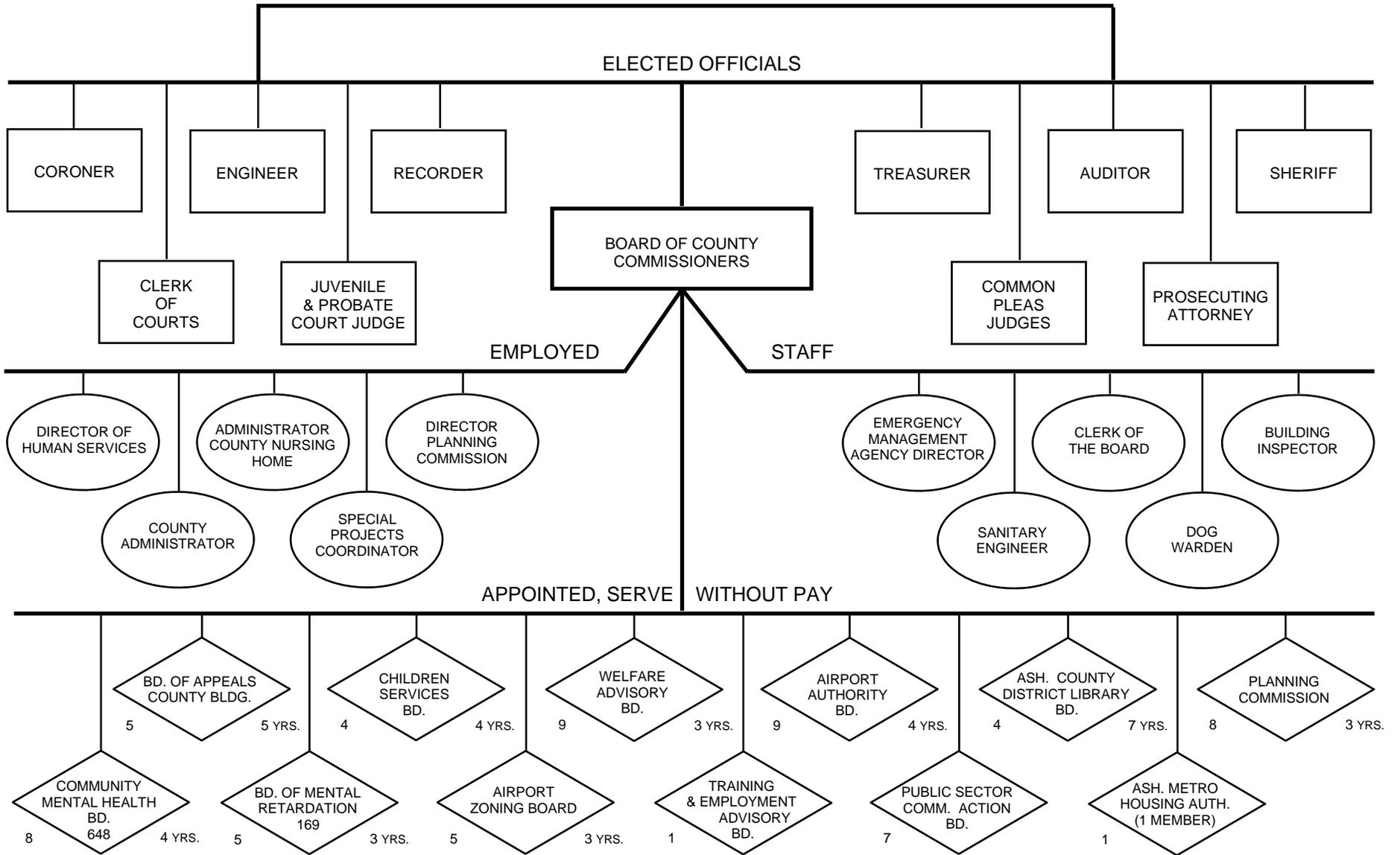
County Coroner

Robert Malinowski

CHART OF ASHTABULA COUNTY GOVERNMENT

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

VOTERS OF ASHTABULA COUNTY



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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Ashtabula County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2006

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.



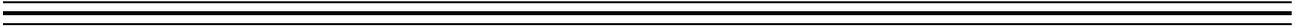
Oliver S. Cox

President

Jeffrey R. Emer

Executive Director

FINANCIAL SECTION



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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, 2007, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component units of Ash Craft Industries Inc. and the Ashtabula County Airport Authority which represents 100% of the assets, net assets, and revenues for the discretely presented component units. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Ash Craft Industries Inc. and the Ashtabula County Airport Authority on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the Ashtabula County, Ohio as of December 31, 2007, 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.

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

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www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2008, 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

September 29, 2008

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
(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, 2007. The intent of this discussion and analysis is to look at the County's performance as a whole; readers should also review the transmittal letter, the basic financial statements and notes to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2007 are as follows:

- The assets of the County exceeded its liabilities at December 31, 2007 by \$183,745,221. Of this amount \$11,038,823 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net assets are \$5,384,058. The County's total net assets increased by \$1,439,557.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$37,674,915, an increase of \$618,371 from the prior year. Of this amount, \$33,650,118 is available for spending (unreserved fund balance) on behalf of its citizens.
- At the end of the current year, fund balance for the General Fund was \$4,166,994 which represents a 1 percent increase 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.

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

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

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

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

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

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

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

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

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

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Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2007 compared to 2006:

(Table 1)
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2007	Restated 2006	2007	Restated 2006	2007	Restated 2006
Assets						
Current and Other Assets	\$ 65,187,265	\$ 66,915,095	\$ 7,205,512	\$ 7,320,667	\$ 72,392,777	\$ 74,235,762
Capital Assets, net	139,581,447	135,571,739	46,675,787	47,877,200	186,257,234	183,448,939
<i>Total Assets</i>	<u>204,768,712</u>	<u>202,486,834</u>	<u>53,881,299</u>	<u>55,197,867</u>	<u>258,650,011</u>	<u>257,684,701</u>
Liabilities						
Current and other liabilities	20,723,984	19,923,509	461,369	517,233	21,185,353	20,440,742
Long-Term Liabilities:						
Due within one year	2,288,457	1,946,248	1,541,508	1,441,637	3,829,965	3,387,885
Due in more than one year	7,103,696	7,737,846	42,785,776	43,812,564	49,889,472	51,550,410
<i>Total Liabilities</i>	<u>30,116,137</u>	<u>29,607,603</u>	<u>44,788,653</u>	<u>45,771,434</u>	<u>74,904,790</u>	<u>75,379,037</u>
Net Assets						
Invested in Capital						
Assets Net of Debt	133,351,752	128,591,643	3,049,154	3,624,698	136,400,906	132,216,341
Restricted:						
Capital Projects	844,498	943,053	124,161	390,000	968,659	1,333,053
Debt Service	397,070	755,084	-	-	397,070	755,084
Other purposes	34,675,197	37,934,196	264,566	-	34,939,763	37,934,196
Unrestricted	5,384,058	4,655,255	5,654,765	5,411,735	11,038,823	10,066,990
<i>Total Net Assets</i>	<u>\$ 174,652,575</u>	<u>\$ 172,879,231</u>	<u>\$ 9,092,646</u>	<u>\$ 9,426,433</u>	<u>\$ 183,745,221</u>	<u>\$ 182,305,664</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 \$183,745,221 (\$174,652,575 in governmental activities and \$9,092,646 in business-type activities) as of December 31, 2007. This is an increase over the previous year of \$1,439,557 indicating a slight overall improvement of the County's financial position in 2007. The governmental increase of net assets is due primarily to the addition of \$4.29 million of construction in progress for the year that accounts for a portion of the construction of a noteworthy covered bridge.

By far, the largest portion of the County's net assets (74 percent) represents capital assets (e.g. land, buildings, improvements other than buildings, equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

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An additional portion of the County's net assets (6 percent) consists of unrestricted net assets, \$11,303,823, which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (20 percent) represents resources that are subject to restrictions on how they can be used.

Table 2 shows the changes in net assets for the fiscal year 2007 for both the governmental activities and the business-type activities.

(Table 2)
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2007	Restated 2006	2007	Restated 2006	2007	Restated 2006
Revenues						
<i>Program Revenues:</i>						
Charges for Services	\$ 13,268,386	\$ 11,691,018	\$ 5,682,629	\$ 4,767,805	\$ 18,951,015	\$ 16,458,823
Operating Grants	45,515,678	57,065,471	532,923	94,551	46,048,601	57,160,022
Capital Grants	4,418,878	150,358	358,239	34,534	4,777,117	184,892
<i>General Revenues:</i>						
Property and Local Taxes	24,151,994	25,442,992	322,574	262,430	24,474,568	25,705,422
Intergovernmental	5,309,516	2,627,145	-	-	5,309,516	2,627,145
Interest	3,068,700	2,832,709	93,394	90,237	3,162,094	2,922,946
Other	264,815	848,078	2,448	-	267,263	848,078
Total Revenues	95,997,967	100,657,771	6,992,207	5,249,557	102,990,174	105,907,328
Program Expenses:						
<i>Governmental Activities:</i>						
<i>General Government:</i>						
Legislative and Executive	9,595,422	8,133,070	-	-	9,595,422	8,133,070
Judicial	4,491,701	3,648,615	-	-	4,491,701	3,648,615
Public Safety	9,793,024	8,697,483	-	-	9,793,024	8,697,483
Public Works	6,813,923	6,497,033	-	-	6,813,923	6,497,033
Health	22,988,824	24,531,200	-	-	22,988,824	24,531,200
Human Services	37,432,285	37,332,319	-	-	37,432,285	37,332,319
Conservation and Recreation	385,792	341,995	-	-	385,792	341,995
Other	690,965	1,020,788	-	-	690,965	1,020,788
<i>Debt Service:</i>						
Interest and Fiscal Charges	317,466	323,881	-	-	317,466	323,881
Sewer and Water District	-	-	6,924,244	5,943,603	6,924,244	5,943,603
Geneva State Lodge	-	-	2,116,971	2,161,396	2,116,971	2,161,396
Total Expenses	92,509,402	90,526,384	9,041,215	8,104,999	101,550,617	98,631,383
Increase (Decrease) in Net Assets before Transfers	3,488,565	10,131,387	(2,049,008)	(2,855,442)	1,439,557	7,275,945
Transfers	(1,715,221)	(2,276,438)	1,715,221	2,276,438	-	-
Change in Net Assets	\$ 1,773,344	\$ 7,854,949	\$ (333,787)	\$ (579,004)	\$ 1,439,557	\$ 7,275,945

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Governmental Activities

Operating grants were the largest program revenue, accounting for \$45,515,678 or 47 percent of total governmental revenues. The major recipients of intergovernmental program revenues were Motor Vehicle and Gas Tax, Public Assistance, and County Board of Mental Retardation.

The County's direct charges to users of governmental services made up \$13,268,386 or 14 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 \$24,151,994 of the \$95,997,967 total revenues for governmental activities, or 25 percent of total revenues, and includes both property and sales taxes.

The human services program accounted for \$37,432,285 of the \$92,509,402 total expenses for governmental activities, or 40 percent of total expenses. The next largest program was health, accounting for \$22,988,824 and representing 25 percent of total governmental expenses.

Charges for services and grants of \$63,202,942 (66 percent of the total revenues) are received and used to fund the governmental activities of the County. The remaining governmental activity expenses are funded by property taxes, sales taxes, and intergovernmental revenues. A material portion 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 \$333,787 during 2007. Major revenue sources were charges for services of \$5,682,629, accounting for 81% of the total business-type revenues. The sewer district net assets decreased \$368,289 while water district net assets increased \$154,841. The sewer district is comprised of several small wastewater processing plants, which tend to be underutilized. The water district is a distribution only system acquired by the County in 2005. Capital improvements are being made on a continual basis and management reviews and regularly raises rates as the market will bear in an attempt to keep all costs covered. The net assets of the Geneva State Park Lodge fund decreased \$122,184. The lodge was built by the County, opening in 2004. At this point, the operation has not matured sufficiently to offset the depreciation and interest expenses.

Financial Analysis of County Funds

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

Governmental Funds – 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, 2007, the County's governmental funds reported a combined ending fund balance of \$37,674,915, an increase of \$618,371 in comparison with the prior year. Approximately 89 percent of this total (\$33,650,118) constitutes unreserved fund balance, which is available for spending at the

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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 (\$1,883,404) or a variety of other restricted purposes (\$2,141,393).

The General Fund is the primary operating fund of the County. At the end of 2007, unreserved fund balance was \$3,736,869, while total fund balance was \$4,166,994. 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 17.7 percent to total General Fund expenditures, while total fund balance represents 19.7 percent of that same amount. The fund balance of the County's General Fund increased by \$25,440 during 2007.

The Motor Vehicle and Gas Tax fund had an unreserved fund balance of \$3,368,299 and a total fund balance of \$3,484,338 at the end of 2007. The fund balance decreased by \$39,738 during 2007 due primarily to a reduced amount of State and Federal funding for 2007.

The Public Assistance fund had an unreserved fund balance of \$347,727 and a total fund balance of \$1,095,870 at the end of 2007. The fund balance increased by \$172,086 during 2007. This increase resulted due to increased State and Federal funding for 2007.

The County Board of Mental Retardation fund had an unreserved fund balance of \$13,797,082 and a total fund balance of \$13,938,272 at December 31, 2007. The fund balance increased by \$286,254 during 2007 due primarily to reduced expenditures in 2007.

At the end of 2007 the Nursing Home fund had an unreserved fund balance of \$455,766 and a total fund balance of \$476,582. During 2007 the fund balance increased by \$356,440. This increase was due primarily to an increase of revenues from charges for services for 2007.

The Community Mental Health fund had an unreserved fund balance of \$363,050 and a total fund balance of \$446,184 at the end of 2007. During 2007 the fund balance increased by \$352,013. This was a result of an increase in State and Federal funding to Community Mental Health in 2007.

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, 2007 were \$3,113,247 and \$1,838,232, respectively. The Geneva State Lodge had unrestricted net assets of \$793,433. Net assets decreased by \$333,787 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 2007, there were not any adjustments to certified estimated revenues. Actual revenues received were \$397,169 lower than certification. The original certificate of estimated resources was passed on September 6, 2006 based on the tax budget adopted by the Commissioners with a total certified amount of \$23,420,441 excluding carryover balance. The Commissioners approved resolutions adjusting appropriations for a net total increase of \$625,127. Actual expenditures were \$912,008 less than appropriations.

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Capital Assets and Debt Administration

Capital Assets – The County’s investment in capital assets for governmental and business-type activities as of December 31, 2007 was \$186,257,234 (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	
		Restated		Restated		Restated
	2007	2006	2007	2006	2007	2006
Land	\$ 849,188	\$ 858,488	\$ 218,083	\$ 218,083	\$ 1,067,271	\$ 1,076,571
Construction in Progress	6,623,921	2,327,946	1,733,618	382,040	8,357,539	2,709,986
Infrastructure	103,256,872	103,256,872	-	-	103,256,872	103,256,872
Buildings	22,541,328	22,978,702	17,299,533	17,911,996	39,840,861	40,890,698
Improvements Other Than Buildings	319,056	337,800	-	-	319,056	337,800
Equipment	3,059,391	2,929,802	1,093,695	1,395,837	4,153,086	4,325,639
Vehicles	2,931,691	2,882,131	70,462	78,712	3,002,153	2,960,843
Water and Sewer System	-	-	26,260,396	27,890,532	26,260,396	27,890,532
Totals	\$ 139,581,447	\$ 135,571,741	\$ 46,675,787	\$ 47,877,200	\$ 186,257,234	\$ 183,448,941

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 67.44. For 2007, the County Engineer’s budgeted and actual expenditures for the preservation of existing roadways were \$4,089,185 and \$4,021,138, 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 8.00. For 2007, the County Engineer’s budgeted and actual expenditures for the preservation of existing bridges were \$1,090,659 and \$1,221,094, respectively.

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

Long-Term Debt – At December 31, 2007, the County has outstanding debt which included general obligations bonds payable of \$5,422,766, OPWC loans payable of \$1,381,882, notes payable of \$182,873, private activity bond of \$89,356, revenue bonds payable of \$25,993,899 and OWDA loans payable of \$17,006,081.

Table 4
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
General Obligation Bonds	\$ 5,442,766	\$ 6,372,232	\$ -	\$ -	\$ 5,442,766	\$ 6,372,232
OPWC Loans	125,000	140,000	1,256,882	940,399	1,381,882	1,080,399
Notes Payable	182,873	144,870	-	-	182,873	144,870
Private Activity Bond	89,356	91,841	-	-	89,356	91,841
Revenue Bonds	-	-	25,993,899	26,787,249	25,993,899	26,787,249
OWDA Loans	-	-	17,006,081	17,451,605	17,006,081	17,451,605
503 Corp Loan Payable	478,404	504,301	-	-	478,404	504,301
Totals	<u>\$ 6,318,399</u>	<u>\$ 7,253,244</u>	<u>\$ 44,256,862</u>	<u>\$ 45,179,253</u>	<u>\$ 50,575,261</u>	<u>\$ 52,432,497</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 2007, 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 2007 was 7.0 percent, an increase from 6.6 percent a year ago but still less than 7.1 percent from two years ago and the 7.8 percent peak in 2003. The State average was 5.6 percent and the Federal rate was 4.6 percent. Although unemployment in Ashtabula County remains higher than the State and national averages, the 0.8 percent decrease over the past four years is encouraging.

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.

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Requests for Information

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

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Statement of Net Assets
December 31, 2007

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Ash Craft Industries	Ashtabula County Airport
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 34,187,855	\$ 3,317,978	\$ 37,505,833	\$ 349,499	\$ 171,646
Cash and Cash Equivalents:					
Restricted Cash	-	264,566	264,566	-	-
In Segregated Accounts	2,129,014	588,908	2,717,922	-	-
With Fiscal Agents	1,126,593	633,059	1,759,652	-	-
Deposits	-	-	-	1,000	-
Receivables:					
Taxes	16,368,968	24,231	16,393,199	-	-
Accounts	450,519	513,921	964,440	40,511	-
Lease	-	-	-	-	152,225
Special Assessments	223,428	1,145,587	1,369,015	-	-
Accrued Interest	14,309	-	14,309	-	-
Component Unit Receivable	90,000	-	90,000	-	-
Intergovernmental Receivable	8,100,036	-	8,100,036	-	975
Internal Balances	109,626	(109,626)	-	-	-
Materials and Supplies Inventory	190,378	-	190,378	-	30,733
Loans Receivable	2,051,393	-	2,051,393	-	-
Prepaid Items	145,146	-	145,146	11,469	9,822
Capital Investment	-	301,341	301,341	-	-
Deferred Charges	-	525,547	525,547	-	8,664
Nondepreciable Capital Assets	110,729,981	1,951,701	112,681,682	-	473,190
Depreciable Capital Assets (Net)	28,851,466	44,724,086	73,575,552	15,966	2,554,474
Total Assets	204,768,712	53,881,299	258,650,011	418,445	3,401,729
Liabilities					
Accounts Payable	3,465,572	263,960	3,729,532	3,787	15,556
Accrued Wages and Benefits	845,770	13,541	859,311	4,656	2,370
Matured Compensated Absences Payable	90,521	-	90,521	-	-
Intergovernmental Payable	852,370	37,960	890,330	4,864	1,412
Accrued Interest Payable	117,810	145,908	263,718	-	13,923
Primary Government Payable	-	-	-	-	90,000
Deferred Revenue	14,123,081	-	14,123,081	-	975
Loans Payable	478,404	-	478,404	-	-
Claims Payable	661,339	-	661,339	-	-
Long Term Liabilities:					
Due Within One Year	2,377,574	1,541,508	3,919,082	-	26,500
Due Within More Than One Year	7,103,696	42,785,776	49,889,472	-	1,323,600
Total Liabilities	30,116,137	44,788,653	74,904,790	13,307	1,474,336
Net Assets					
Invested in Capital Assets, Net of Related Debt	133,351,752	3,049,154	136,400,906	15,966	1,587,567
Restricted for:					
Capital Projects	844,498	124,161	968,659	-	-
Debt Service	397,070	-	397,070	-	-
Roads and Bridges	5,951,246	-	5,951,246	-	-
Health and Human Services	19,032,291	-	19,032,291	-	-
Grant Programs	1,149,051	-	1,149,051	-	-
Community Development	3,570,583	-	3,570,583	-	-
Real Estate Assessment	1,249,690	-	1,249,690	-	-
Repairs and Maintenance	-	264,566	264,566	-	-
Other Purposes	3,722,336	-	3,722,336	-	-
Unrestricted	5,384,058	5,654,765	11,038,823	389,172	339,826
Total Net Assets	\$ 174,652,575	\$ 9,092,646	\$ 183,745,221	\$ 405,138	\$ 1,927,393

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, 2007

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive	\$ 9,595,422	\$ 3,844,133	\$ 35,380	-
Judicial	4,491,701	1,784,535	-	-
Public Safety	9,793,024	2,177,904	664,332	-
Public Works	6,813,923	116,778	-	4,418,878
Health	22,988,824	1,292,244	15,337,832	-
Human Services	37,432,285	4,052,792	29,478,134	-
Conservation and Recreation	385,792	-	-	-
Other	690,965	-	-	-
Interest and Fiscal Charges	317,466	-	-	-
<i>Total Governmental Activities</i>	<u>92,509,402</u>	<u>13,268,386</u>	<u>45,515,678</u>	<u>4,418,878</u>
Business-Type Activities				
Sewer District	2,790,517	2,188,222	68,534	116,071
Water District	4,133,727	3,290,011	464,389	242,168
Geneva Park Lodge	2,116,971	204,396	-	-
<i>Total Business-Type Activities</i>	<u>9,041,215</u>	<u>5,682,629</u>	<u>532,923</u>	<u>358,239</u>
<i>Total - Primary Government</i>	<u>\$ 101,550,617</u>	<u>\$ 18,951,015</u>	<u>\$ 46,048,601</u>	<u>\$ 4,777,117</u>
Component Units				
Ash Craft Industries	\$ 718,977	\$ 355,959	\$ 338,978	\$ -
Airport	349,609	221,622	-	181,663
<i>Totals - Component Units</i>	<u>\$ 1,068,586</u>	<u>\$ 577,581</u>	<u>\$ 338,978</u>	<u>\$ 181,663</u>

General Revenues
Property Taxes Levied for
 General Purposes
 Health
 Human Services
 Capital Outlay
 Debt Service
Sales Taxes Levied for
 General Purposes
 Bed Tax
Grants and Entitlements not Restricted to Specific Programs
Investment Earnings
Gain on Disposal of Capital Assets
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
\$ (5,715,909)	-	\$ (5,715,909)	-	-
(2,707,166)	-	(2,707,166)	-	-
(6,950,788)	-	(6,950,788)	-	-
(2,278,267)	-	(2,278,267)	-	-
(6,358,748)	-	(6,358,748)	-	-
(3,901,359)	-	(3,901,359)	-	-
(385,792)	-	(385,792)	-	-
(690,965)	-	(690,965)	-	-
(317,466)	-	(317,466)	-	-
<u>(29,306,460)</u>	<u>-</u>	<u>(29,306,460)</u>	<u>-</u>	<u>-</u>
-	(417,690)	(417,690)	-	-
-	(137,159)	(137,159)	-	-
-	(1,912,575)	(1,912,575)	-	-
<u>-</u>	<u>(2,467,424)</u>	<u>(2,467,424)</u>	<u>-</u>	<u>-</u>
<u>(29,306,460)</u>	<u>(2,467,424)</u>	<u>(31,773,884)</u>	<u>-</u>	<u>-</u>
-	-	-	(24,040)	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,676</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(24,040)</u>	<u>53,676</u>
4,009,794	-	4,009,794	-	-
7,074,091	-	7,074,091	-	-
3,442,667	-	3,442,667	-	-
17,429	-	17,429	-	-
885,612	-	885,612	-	-
8,722,401	-	8,722,401	-	-
-	322,574	322,574	-	-
5,309,516	-	5,309,516	-	-
3,068,700	93,394	3,162,094	9,896	1,990
-	1,039	1,039	-	-
264,815	1,409	266,224	4,104	36,520
<u>32,795,025</u>	<u>418,416</u>	<u>33,213,441</u>	<u>14,000</u>	<u>38,510</u>
(1,715,221)	1,715,221	-	-	-
1,773,344	(333,787)	1,439,557	(10,040)	92,186
<u>172,879,231</u>	<u>9,426,433</u>	<u>182,305,664</u>	<u>415,178</u>	<u>1,835,207</u>
<u>\$ 174,652,575</u>	<u>\$ 9,092,646</u>	<u>\$ 183,745,221</u>	<u>\$ 405,138</u>	<u>\$ 1,927,393</u>

Ashtabula County, Ohio
Balance Sheet
Governmental Funds
December 31, 2007

	General	Motor Vehicle and Gas Tax	Public Assistance	County Board of Mental Retardation	Nursing Home
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 3,454,449	\$ 3,137,669	\$ 1,542,474	\$ 13,095,602	\$ 787,478
Cash and Cash Equivalents:					
In Segregated Accounts	5,693	-	-	117,707	-
With Fiscal Agents	-	-	-	1,126,593	-
Receivables:					
Taxes	4,511,249	-	1,282,425	6,298,702	-
Accounts	73,340	5,079	37,132	-	130,685
Special Assessments	-	-	-	-	-
Accrued Interest	12,371	-	-	-	-
Due from Component Unit	90,000	-	-	-	-
Due from Other Governments	1,286,210	3,121,861	682,717	527,590	10,564
Materials and Supplies Inventory	34,134	126,598	-	-	29,646
Loans Receivable	-	-	-	-	-
Interfund Receivable	65,000	-	-	-	-
Prepaid Items	145,146	-	-	-	-
<i>Total Assets</i>	<u>\$ 9,677,592</u>	<u>\$ 6,391,207</u>	<u>\$ 3,544,748</u>	<u>\$ 21,166,194</u>	<u>\$ 958,373</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 212,198	\$ 104,006	\$ 756,942	\$ 231,655	\$ 214,501
Accrued Wages and Benefits	254,327	44,243	117,168	122,121	133,473
Matured Compensated Absences Payable	5,879	-	10,324	5,434	11,817
Interfund Payable	-	38,401	80,424	-	-
Intergovernmental Payable	276,431	50,751	124,100	121,493	122,000
Deferred Revenue	4,761,763	2,669,468	1,359,920	6,747,219	-
<i>Total Liabilities</i>	<u>5,510,598</u>	<u>2,906,869</u>	<u>2,448,878</u>	<u>7,227,922</u>	<u>481,791</u>
Fund Balances					
Reserved for Encumbrances	340,125	116,039	748,143	141,190	20,816
Reserved for Component Unit Loan	90,000	-	-	-	-
Reserved for Loans	-	-	-	-	-
Undesignated, Unreserved Reported in:					
General Fund	3,736,869	-	-	-	-
Special Revenue Funds	-	3,368,299	347,727	13,797,082	455,766
Debt Service Fund	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
<i>Total Fund Balances</i>	<u>4,166,994</u>	<u>3,484,338</u>	<u>1,095,870</u>	<u>13,938,272</u>	<u>476,582</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 9,677,592</u>	<u>\$ 6,391,207</u>	<u>\$ 3,544,748</u>	<u>\$ 21,166,194</u>	<u>\$ 958,373</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, 2007*

Community Mental Health	Other Governmental Funds	Total Governmental Funds
\$ 1,077,324	\$ 10,143,871	\$ 33,238,867
1,914	2,003,701	2,129,015
-	-	1,126,593
520,218	3,756,374	16,368,968
-	169,601	415,837
-	223,428	223,428
-	1,938	14,309
-	-	90,000
1,329,019	1,142,075	8,100,036
-	-	190,378
-	2,051,393	2,051,393
-	-	65,000
-	-	145,146
<u>\$ 2,928,475</u>	<u>\$ 19,492,381</u>	<u>\$ 64,158,970</u>
\$ 1,526,593	\$ 419,677	\$ 3,465,572
9,130	165,308	845,770
-	57,067	90,521
-	87,645	206,470
10,898	146,697	852,370
935,670	4,549,312	21,023,352
<u>2,482,291</u>	<u>5,425,706</u>	<u>26,484,055</u>
83,134	433,957	1,883,404
-	-	90,000
-	2,051,393	2,051,393
-	-	3,736,869
363,050	10,452,080	28,784,004
-	400,428	400,428
-	728,817	728,817
<u>446,184</u>	<u>14,066,675</u>	<u>37,674,915</u>
<u>\$ 2,928,475</u>	<u>\$ 19,492,381</u>	<u>\$ 64,158,970</u>

Total Governmental Fund Balances	\$ 37,674,915
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	139,581,447
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Grants	813,488
Special Assessments	223,428
Homestead and Rollback	890,516
Permissive Sales Taxes	687,122
Gasoline/license Taxes	2,560,538
Undivided Local Government	733,319
Delinquent Property Taxes	991,860
Total	<u>6,900,271</u>
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(117,810)
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in	
Net Assets	463,800
Internal Balances	109,626
Total	<u>573,426</u>
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	(2,714,914)
Workers Comp Claim	(536,661)
General Obligation Debt	(5,714,995)
OPWC Loans	(125,000)
Loans Payable	(478,404)
Capital Leases	(389,700)
Total	<u>(9,959,674)</u>
Net Assets of Governmental Activities	<u>\$ 174,652,575</u>

Ashtabula County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended December 31, 2007

	General	Motor Vehicle and Gas Tax	Public Assistance	County Board of Mental Retardation	Nursing Home
Revenues					
Property Taxes	\$ 4,007,809	\$ -	\$ 1,325,060	\$ 6,513,526	\$ -
Permissive Sales Taxes	8,693,576	-	-	-	-
Charges for Services	3,844,556	-	201,514	669,117	3,290,703
Licenses and Permits	24,000	-	-	-	-
Fines and Forfeitures	805,177	102,970	-	-	-
Intergovernmental	2,539,185	10,143,764	14,042,846	3,612,618	8,130,155
Special Assessments	-	-	-	-	-
Interest	2,554,596	168,091	-	56,819	103
Contributions and Donations	128,242	-	-	-	-
Other	89,718	-	81,818	-	-
<i>Total Revenues</i>	<u>22,686,859</u>	<u>10,414,825</u>	<u>15,651,238</u>	<u>10,852,080</u>	<u>11,420,961</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	6,276,204	-	-	-	-
Judicial	4,272,401	-	-	-	-
Public Safety	7,271,519	-	-	-	-
Public Works	235,557	6,392,216	-	-	-
Health	78,873	-	-	10,282,141	-
Human Services	1,474,719	-	16,256,675	-	10,829,432
Conservation and Recreation	385,792	-	-	-	-
Other	686,639	-	-	-	-
Capital Outlay	387,298	4,030,490	63,593	183,685	47,992
Debt Service:					
Principal Retirement	43,837	61,247	94,042	-	10,146
Interest and Fiscal Charges	8,774	6,921	5,958	-	2,542
<i>Total Expenditures</i>	<u>21,121,613</u>	<u>10,490,874</u>	<u>16,420,268</u>	<u>10,465,826</u>	<u>10,890,112</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,565,246</u>	<u>(76,049)</u>	<u>(769,030)</u>	<u>386,254</u>	<u>530,849</u>
Other Financing Sources (Uses)					
Inception of Capital Lease	-	-	-	-	47,992
Note Issued	84,250	-	-	-	-
Proceeds from Sale of Capital Assets	3,239	3,850	-	-	-
Transfers In	669,780	74,611	941,116	-	-
Transfers Out	(2,297,075)	(42,150)	-	(100,000)	(222,401)
<i>Total Financing Sources (Uses)</i>	<u>(1,539,806)</u>	<u>36,311</u>	<u>941,116</u>	<u>(100,000)</u>	<u>(174,409)</u>
<i>Net Change in Fund Balance</i>	25,440	(39,738)	172,086	286,254	356,440
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	<u>4,141,554</u>	<u>3,524,076</u>	<u>923,784</u>	<u>13,652,018</u>	<u>120,142</u>
<i>Fund Balance End of Year</i>	<u>\$ 4,166,994</u>	<u>\$ 3,484,338</u>	<u>\$ 1,095,870</u>	<u>\$ 13,938,272</u>	<u>\$ 476,582</u>

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

Ashtabula County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2007*

Community Mental Health	Other Governmental Funds	Total Governmental Funds		\$	
			Net Change in Fund Balances - Total Governmental Funds	\$	618,371
			<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
\$ 551,907	\$ 2,973,773	\$ 15,372,075	Governmental funds report capital outlays as expenditures,		
-	-	8,693,576	however, in the statement of activities, the cost of those		
-	4,169,809	12,175,699	assets is allocated over their estimated useful lives as		
4,586	56,224	24,000	depreciation expense. This is the amount by which		
11,151,601	9,312,127	968,957	capital outlay exceeded depreciation in the current period.		
-	196,986	196,986	Capital Asset Additions	5,237,418	
-	289,091	3,068,700	Current Year Depreciation	(1,114,715)	
-	30	128,272	Total		4,122,703
-	165,974	337,510			
11,708,094	17,164,014	99,898,071	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.		(112,995)
			Revenues in the statement of activities that do not provide		
			current financial resources are not reported as revenues		
			in the funds		
-	3,001,712	9,277,916	Grants	(4,383,870)	
-	190,205	4,462,606	Accounts Receivable	(97,024)	
-	2,198,612	9,470,131	Special Assessments	(3,099)	
-	10,946	6,638,719	Homestead and Rollback	880,529	
11,356,081	1,108,725	22,825,820	Permissive Sales Taxes	28,825	
-	8,683,306	37,244,132	Gasoline/license Taxes	(307,669)	
-	-	385,792	Undivided Local Government	(79,151)	
-	4,326	690,965	Delinquent Property Taxes	61,355	
-	479,762	5,192,820	Total		(3,900,104)
-	973,588	1,182,860			
-	288,240	312,435	Repayment of long-term obligations is an expenditure in the governmental		
			funds, but the repayment reduces long-term liabilities in the statement		
			of net assets.		1,182,860
11,356,081	16,939,422	97,684,196			
352,013	224,592	2,213,875	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.		
-	274,320	322,312	Change in Net Assets	397,959	
-	-	84,250	Change in Internal Balances	(1,845)	
-	1,537	8,626	Total		396,114
-	2,939,779	4,625,286			
-	(3,974,352)	(6,635,978)	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.		
-	(758,716)	(1,595,504)	Compensated Absences	(10,916)	
352,013	(534,124)	618,371	Workers Comp Claim	(111,096)	
94,171	14,600,799	37,056,544	Total		(122,012)
\$ 446,184	\$ 14,066,675	\$ 37,674,915	In the statement of activities, interest is accrued on outstanding bonds,		
			whereas in governmental funds, an interest expenditure is		
			reported when due.		(5,031)
			Other financing sources in the governmental funds increase the long-term		
			liabilities in the statement of net assets		
			Capital Lease	(322,312)	
			Other Debt	(84,250)	
			Total		(406,562)
			Change in Net Assets of Governmental Activities	\$	1,773,344

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, 2007*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$ 3,841,722	\$ 3,841,722	\$ 3,976,787	\$ 135,065
Permissive Sales Taxes	8,700,000	8,700,000	8,584,225	(115,775)
Charges for Services	4,604,754	4,604,754	3,764,484	(840,270)
Licenses and Permits	26,799	26,799	24,000	(2,799)
Fines and Forfeitures	628,321	628,321	783,452	155,131
Intergovernmental	2,567,492	2,567,492	2,593,378	25,886
Interest	2,459,531	2,459,531	2,575,415	115,884
Contributions and Donations	-	-	128,242	128,242
Other	83,544	83,544	85,011	1,467
<i>Total Revenues</i>	<u>22,912,163</u>	<u>22,912,163</u>	<u>22,514,994</u>	<u>(397,169)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,190,446	6,668,620	6,497,221	171,399
Judicial	4,364,785	4,492,894	4,296,202	196,692
Public Safety	7,720,409	7,741,409	7,558,916	182,493
Public Works	284,206	284,529	244,119	40,410
Health	205,185	205,185	152,081	53,104
Human Services	1,557,185	1,565,185	1,471,077	94,108
Conservation and Recreation	388,750	388,750	387,204	1,546
Other	1,036,400	1,017,344	843,659	173,685
Debt Service:				
Principal Retirement	43,345	46,024	46,398	(374)
Interest and Fiscal Charges	3,949	9,847	10,902	(1,055)
<i>Total Expenditures</i>	<u>21,794,660</u>	<u>22,419,787</u>	<u>21,507,779</u>	<u>912,008</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,117,503</u>	<u>492,376</u>	<u>1,007,215</u>	<u>514,839</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	6,000	6,000	3,239	(2,761)
Advances Out	(65,000)	(65,000)	(65,000)	-
Transfers In	502,278	502,278	669,780	167,502
Transfers Out	(3,006,471)	(2,848,697)	(2,293,098)	555,599
<i>Total Other Financing Sources (Uses)</i>	<u>(2,563,193)</u>	<u>(2,405,419)</u>	<u>(1,685,079)</u>	<u>720,340</u>
<i>Net Change in Fund Balance</i>	<u>(1,445,690)</u>	<u>(1,913,043)</u>	<u>(677,864)</u>	<u>1,235,179</u>
<i>Fund Balance Beginning of Year</i>	<u>3,507,469</u>	<u>3,507,469</u>	<u>3,507,469</u>	
Prior Year Encumbrances Appropriated	63,646	63,646	63,646	
<i>Fund Balance End of Year</i>	<u>\$ 2,125,425</u>	<u>\$ 1,658,072</u>	<u>\$ 2,893,251</u>	<u>\$ 1,235,179</u>

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

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 Motor Vehicle and Gas Tax Fund
 For the Fiscal Year Ended December 31, 2007*

	<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	\$ 96,175	\$ 96,175	\$ 102,760	\$ 6,585
Intergovernmental	6,390,839	10,299,659	10,321,336	21,677
Interest	131,094	131,094	167,758	36,664
<i>Total Revenues</i>	<u>6,618,108</u>	<u>10,526,928</u>	<u>10,591,854</u>	<u>64,926</u>
Expenditures				
Current:				
Public Works	6,304,202	6,494,202	6,452,789	41,413
Capital Outlay	122,000	4,030,820	4,030,490	330
Debt Service				
Principal Retirement	61,247	61,247	61,247	-
Interest and Fiscal Charges	6,921	6,921	6,921	-
<i>Total Expenditures</i>	<u>6,494,370</u>	<u>10,593,190</u>	<u>10,551,447</u>	<u>41,743</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>123,738</u>	<u>(66,262)</u>	<u>40,407</u>	<u>106,669</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	5,686	5,686	3,850	(1,836)
Transfers In	-	-	74,611	74,611
Transfers Out	(44,000)	(44,000)	(42,150)	1,850
<i>Total Other Financing Sources (Uses)</i>	<u>(38,314)</u>	<u>(38,314)</u>	<u>36,311</u>	<u>74,625</u>
<i>Net Change in Fund Balance</i>	85,424	(104,576)	76,718	181,294
<i>Fund Balance Beginning of Year</i>	2,148,646	2,148,646	2,148,646	
Prior Year Encumbrances Appropriated	780,081	780,081	780,081	
<i>Fund Balance End of Year</i>	<u>\$ 3,014,151</u>	<u>\$ 2,824,151</u>	<u>\$ 3,005,445</u>	<u>\$ 181,294</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, 2007*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$ 1,268,000	\$ 1,268,000	\$ 1,325,060	\$ 57,060
Charges for Services	168,000	168,000	164,382	(3,618)
Intergovernmental	16,912,884	16,912,884	13,500,394	(3,412,490)
Other	201,495	201,495	81,818	(119,677)
<i>Total Revenues</i>	18,550,379	18,550,379	15,071,654	(3,478,725)
Expenditures				
Current:				
Human Services	17,938,919	17,938,929	17,429,813	509,116
Capital Outlay	65,000	65,000	63,593	1,407
Debt Service				
Principal Retirement	94,042	94,042	94,042	-
Interest and Fiscal Charges	5,958	5,958	5,958	-
<i>Total Expenditures</i>	18,103,919	18,103,929	17,593,406	510,523
<i>Excess of Revenues Over (Under) Expenditures</i>	446,460	446,450	(2,521,752)	(2,968,202)
Other Financing Sources				
Transfers In	668,313	668,313	941,116	272,803
<i>Net Change in Fund Balance</i>	1,114,773	1,114,763	(1,580,636)	(2,695,399)
<i>Fund Balance Beginning of Year</i>	(219,540)	(219,540)	(219,540)	
Prior Year Encumbrances Appropriated	1,840,446	1,840,446	1,840,446	
<i>Fund Balance End of Year</i>	\$ 2,735,679	\$ 2,735,669	\$ 40,270	\$ (2,695,399)

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

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 County Board of Mental Retardation Fund
 For the Fiscal Year Ended December 31, 2007*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$ 6,213,000	\$ 6,213,000	\$ 6,513,526	\$ 300,526
Charges for Services	670,000	670,000	669,117	(883)
Intergovernmental	3,433,000	3,633,000	3,634,936	1,936
<i>Total Revenues</i>	<u>10,316,000</u>	<u>10,516,000</u>	<u>10,817,579</u>	<u>301,579</u>
Expenditures				
Current:				
Health	11,352,000	11,352,000	10,182,479	1,169,521
Capital Outlay	185,000	185,000	183,685	1,315
<i>Total Expenditures</i>	<u>11,537,000</u>	<u>11,537,000</u>	<u>10,366,164</u>	<u>1,170,836</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,221,000)	(1,021,000)	451,415	1,472,415
Other Financing Uses				
Transfer Out	(100,000)	(100,000)	(100,000)	-
<i>Net Change in Fund Balance</i>	(1,321,000)	(1,121,000)	351,415	1,472,415
<i>Fund Balance Beginning of Year</i>	12,103,082	12,103,082	12,103,082	
Prior Year Encumbrances Appropriated	296,600	296,600	296,600	
<i>Fund Balance End of Year</i>	<u>\$ 11,078,682</u>	<u>\$ 11,278,682</u>	<u>\$ 12,751,097</u>	<u>\$ 1,472,415</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 1,805,817	\$ 1,805,817	\$ 3,160,018	\$ 1,354,201
Intergovernmental	9,370,620	9,370,620	8,119,591	(1,251,029)
Interest	-	-	103	103
<i>Total Revenues</i>	<u>11,176,437</u>	<u>11,176,437</u>	<u>11,279,712</u>	<u>103,275</u>
Expenditures				
Current:				
Human Services	10,999,622	10,999,622	10,882,156	117,466
Debt Service				
Principal Retirement	10,146	10,146	10,146	-
Interest and Fiscal Charges	<u>2,542</u>	<u>2,542</u>	<u>2,542</u>	<u>-</u>
<i>Total Expenditures</i>	<u>11,012,310</u>	<u>11,012,310</u>	<u>10,894,844</u>	<u>117,466</u>
<i>Excess of Revenues Over Expenditures</i>	164,127	164,127	384,868	220,741
Other Financing Uses				
Transfers Out	<u>(222,401)</u>	<u>(222,401)</u>	<u>(222,401)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(58,274)	(58,274)	162,467	220,741
<i>Fund Balance Beginning of Year</i>	577,981	577,981	577,981	-
Prior Year Encumbrances Appropriated	<u>11,259</u>	<u>11,259</u>	<u>11,259</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 530,966</u>	<u>\$ 530,966</u>	<u>\$ 751,707</u>	<u>\$ 220,741</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, 2007*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$ 564,000	\$ 564,000	\$ 551,907	\$ (12,093)
Fines and Forfeitures	105,237	105,237	4,586	(100,651)
Intergovernmental	10,256,420	10,256,420	11,043,419	786,999
<i>Total Revenues</i>	<u>10,925,657</u>	<u>10,925,657</u>	<u>11,599,912</u>	<u>674,255</u>
Expenditures				
Current:				
Health	10,878,177	10,878,177	10,915,557	(37,380)
<i>Net Change in Fund Balance</i>	47,480	47,480	684,355	636,875
<i>Fund Balance Beginning of Year</i>	924	924	924	
Prior Year Encumbrances Appropriated	282,707	282,707	282,707	
<i>Fund Balance End of Year</i>	<u>\$ 331,111</u>	<u>\$ 331,111</u>	<u>\$ 967,986</u>	<u>\$ 636,875</u>

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

Ashtabula County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2007

	Enterprise				Internal Service
	Sewer District	Water District	Geneva State Park Lodge	Total	
Assets					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$ 2,117,182	\$ 1,178,218	\$ 22,578	\$ 3,317,978	\$ 948,987
Cash and Cash Equivalents:					
Restricted Cash held by Convention Facilities Authority	-	-	124,161	124,161	-
Restricted Cash held by Delaware North Corporation	-	-	264,566	264,566	-
In Segregated Accounts	138,229	263,684	62,834	464,747	-
With Fiscal Agents	-	-	633,059	633,059	-
Receivables:					
Taxes	-	-	24,231	24,231	-
Accounts	336,532	175,980	1,409	513,921	34,682
Special Assessments	670,743	474,844	-	1,145,587	-
Interfund Receivable	-	-	-	-	141,470
Contract Receivable	-	-	301,341	301,341	-
<i>Total Current Assets</i>	<u>3,262,686</u>	<u>2,092,726</u>	<u>1,434,179</u>	<u>6,789,591</u>	<u>1,125,139</u>
<i>Noncurrent Assets</i>					
Deferred Charges	-	19,479	506,068	525,547	-
Nondepreciable Capital Assets	326,483	1,344,216	281,002	1,951,701	-
Depreciable Capital Assets (Net)	8,729,995	19,859,180	16,134,911	44,724,086	-
<i>Total Noncurrent Assets</i>	<u>9,056,478</u>	<u>21,222,875</u>	<u>16,921,981</u>	<u>47,201,334</u>	<u>-</u>
<i>Total Assets</i>	<u>12,319,164</u>	<u>23,315,601</u>	<u>18,356,160</u>	<u>53,990,925</u>	<u>1,125,139</u>
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	39,389	224,571	-	263,960	-
Accrued Wages and Benefits	10,266	3,275	-	13,541	-
Intergovernmental Payable	33,839	4,121	-	37,960	-
Accrued Interest Payable	1,561	16,489	127,858	145,908	-
Claims Payable	-	-	-	-	661,339
Compensated Absences Payable	16,821	6,038	-	22,859	-
OWDA Loans Payable	255,688	347,479	-	603,167	-
OPWC Loans Payable	15,836	69,946	-	85,782	-
Revenue Bonds Payable	10,700	104,000	715,000	829,700	-
<i>Total Current Liabilities</i>	<u>384,100</u>	<u>775,919</u>	<u>842,858</u>	<u>2,002,877</u>	<u>661,339</u>
<i>Long-Term Liabilities (net of current portion)</i>					
Compensated Absences Payable	47,563	-	-	47,563	-
OWDA Loans Payable	2,817,435	13,585,479	-	16,402,914	-
OPWC Loans Payable	205,857	965,243	-	1,171,100	-
Revenue Bonds Payable	370,200	4,963,000	19,830,999	25,164,199	-
<i>Total Long-Term Liabilities</i>	<u>3,441,055</u>	<u>19,513,722</u>	<u>19,830,999</u>	<u>42,785,776</u>	<u>-</u>
<i>Total Liabilities</i>	<u>3,825,155</u>	<u>20,289,641</u>	<u>20,673,857</u>	<u>44,788,653</u>	<u>661,339</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	5,380,762	1,187,728	(3,499,857)	3,068,633	-
Restricted for Capital Outlay	-	-	124,161	124,161	-
Restricted for Repairs and Maintenance	-	-	264,566	264,566	-
Unrestricted	3,113,247	1,838,232	793,433	5,744,912	463,800
<i>Total Net Assets</i>	<u>\$ 8,494,009</u>	<u>\$ 3,025,960</u>	<u>\$ (2,317,697)</u>	<u>9,202,272</u>	<u>\$ 463,800</u>

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

(109,626)

Net Assets of Business-Type Activities

\$ 9,092,646

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

Ashtabula County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2007

	Enterprise			Total	Internal Service
	Sewer District	Water District	Geneva State Park Lodge		
Operating Revenues					
Charges for Services	\$ 2,033,502	\$ 3,290,011	\$ 204,396	\$ 5,527,909	\$ 6,277,599
Tap-in Fees	154,720	-	-	154,720	-
Other	-	-	1,409	1,409	-
<i>Total Operating Revenues</i>	<u>2,188,222</u>	<u>3,290,011</u>	<u>205,805</u>	<u>5,684,038</u>	<u>6,277,599</u>
Operating Expenses					
Personal Services	644,089	223,693	-	867,782	-
Contractual Services	961,459	2,213,384	94,035	3,268,878	-
Materials and Supplies	114,712	30,833	-	145,545	-
Claims	-	-	-	-	6,175,111
Depreciation	935,398	856,913	759,376	2,551,687	-
<i>Total Operating Expenses</i>	<u>2,655,658</u>	<u>3,324,823</u>	<u>853,411</u>	<u>6,833,892</u>	<u>6,175,111</u>
<i>Operating Income (Loss)</i>	<u>(467,436)</u>	<u>(34,812)</u>	<u>(647,606)</u>	<u>(1,149,854)</u>	<u>102,488</u>
Non-Operating Revenues (Expenses)					
Operating Grants	68,534	464,389	-	532,923	-
Special Assessments	116,071	242,168	-	358,239	-
Bed Tax	-	-	322,574	322,574	-
Interest Income	46,232	-	45,821	92,053	-
Net Change in Operations of Lodge	-	-	1,341	1,341	-
Gain on Disposal of Capital Assets	1,039	-	-	1,039	-
Interest and Fiscal Charges	(136,704)	(808,904)	(1,263,560)	(2,209,168)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>95,172</u>	<u>(102,347)</u>	<u>(893,824)</u>	<u>(900,999)</u>	<u>-</u>
<i>Income (Loss) Before Contributions & Transfers</i>	<u>(372,264)</u>	<u>(137,159)</u>	<u>(1,541,430)</u>	<u>(2,050,853)</u>	<u>102,488</u>
Transfers In	3,975	292,000	1,452,396	1,748,371	295,471
Transfers Out	-	-	(33,150)	(33,150)	-
<i>Change in Net Assets</i>	<u>(368,289)</u>	<u>154,841</u>	<u>(122,184)</u>	<u>(335,632)</u>	<u>397,959</u>
<i>Net Assets (Deficit) Beginning of Year</i> <i>- Restated (See Note 3)</i>	<u>8,862,298</u>	<u>2,871,119</u>	<u>(2,195,513)</u>		<u>65,841</u>
<i>Net Assets (Deficit) End of Year</i>	<u>\$ 8,494,009</u>	<u>\$ 3,025,960</u>	<u>\$ (2,317,697)</u>		<u>\$ 463,800</u>

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

1,845

Change in Net Assets of Business-Type Activities

\$ (333,787)

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

Ashtabula County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2007

	Enterprise			Total	Internal Service
	Sewer District	Water District	Geneva State Lodge		
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows From Operating Activities					
Cash Received from Customers	\$ 2,172,672	\$ 3,343,367	\$ 204,396	\$ 5,720,435	\$ -
Cash Received from Interfund Transactions	-	-	-	-	6,101,447
Cash Paid for Goods and Services	(104,755)	(30,833)	-	(135,588)	-
Cash Paid to Employees	(635,082)	(237,469)	-	(872,551)	-
Cash Paid for Contractual Services	(922,738)	(2,366,483)	(244,035)	(3,533,256)	-
Cash Paid for Claims	-	-	-	-	(6,318,744)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>510,097</u>	<u>708,582</u>	<u>(39,639)</u>	<u>1,179,040</u>	<u>(217,297)</u>
Cash Flows From Non-Capital Financing Activities					
Bed Taxes	-	-	315,577	315,577	-
Operating Grants	68,534	464,389	-	532,923	-
Advances Out	-	-	-	-	-
Transfers In	3,975	292,000	1,452,396	1,748,371	295,471
Transfers Out	-	-	(33,150)	(33,150)	-
<i>Net Cash Provided By Non-Capital Financing Activities</i>	<u>72,509</u>	<u>756,389</u>	<u>1,734,823</u>	<u>2,563,721</u>	<u>295,471</u>
Cash Flows From Capital and Related Financing Activities					
Proceeds of OWDA Loans	104,476	355,690	-	460,166	-
Proceeds of OPWC Loans	-	22,494	-	22,494	-
Cash received from Special Assessments	31,596	-	-	31,596	-
Cash Received from Disposal of Capital Assets	2,343	-	-	2,343	-
Payment for Capital Acquisitions	(250,600)	(819,976)	(281,002)	(1,351,578)	-
Principal Paid on Debt	(271,253)	(450,648)	(700,000)	(1,421,901)	-
Interest Paid on Debt	(136,773)	(808,799)	(1,171,358)	(2,116,930)	-
<i>Net Cash Used For Capital and Related Financing Activities</i>	<u>(520,211)</u>	<u>(1,701,239)</u>	<u>(2,152,360)</u>	<u>(4,373,810)</u>	<u>-</u>
Cash Flows From Investing Activities					
Interest on Investments	46,232	-	45,821	92,053	-
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	108,627	(236,268)	(411,355)	(538,996)	78,174
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,146,784</u>	<u>1,678,170</u>	<u>1,518,553</u>	<u>5,343,507</u>	<u>870,813</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 2,255,411</u>	<u>\$ 1,441,902</u>	<u>\$ 1,107,198</u>	<u>\$ 4,804,511</u>	<u>\$ 948,987</u>

(Continued)

Ashtabula County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2007

	Enterprise				Internal Service
	Sewer District	Water District	Geneva State Park Lodge	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
Operating Income (Loss)	\$ (467,436)	\$ (34,812)	\$ (647,606)	\$ (1,149,854)	\$ 102,488
Adjustments:					
Depreciation	935,398	856,913	759,376	2,551,687	-
(Increase) Decrease in Assets					
Contract Receivable	-	-	(150,000)	(150,000)	-
Accounts Receivable	(15,550)	53,356	-	37,806	(34,682)
Intergovernmental Receivable	-	-	(1,409)	(1,409)	(141,470)
Increase (Decrease) in Liabilities					
Accounts Payable	25,468	224,571	-	250,039	-
Accrued Wages	1,852	(215)	-	1,637	-
Intergovernmental Payable	21,786	57	-	21,843	-
Claims Payable	-	-	-	-	(143,633)
Compensated Absences Payable	8,579	(13,105)	-	(4,526)	-
<i>Total Adjustments</i>	<i>977,533</i>	<i>1,121,577</i>	<i>607,967</i>	<i>2,707,077</i>	<i>(319,785)</i>
<i>Net Cash Provided By (Used For) Operating Activities</i>	<i>\$ 510,097</i>	<i>\$ 1,086,765</i>	<i>\$ (39,639)</i>	<i>\$ 1,557,223</i>	<i>\$ (217,297)</i>

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, 2007

	Private Purpose Trusts	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$ 528,104	\$ 8,566,695
Cash and Cash Equivalents in Segregated Accounts	513,405	1,303,920
Receivables:		
Taxes	-	83,722,100
Accounts	-	15,017
Special Assessments	-	4,421,810
Accrued Interest	681	956
Intergovernmental Receivable	-	5,119,716
<i>Total Assets</i>	<u>1,042,190</u>	<u>\$ 103,150,214</u>
Liabilities		
Accounts Payable	-	\$ 1,184
Intergovernmental Payable	-	98,783,409
Undistributed Monies	-	4,365,621
<i>Total Liabilities</i>	<u>-</u>	<u>\$ 103,150,214</u>
Net Assets		
Held in Trust for Nursing Home	196,478	
Held in Trust for Children's Services	277,712	
Held in Trust for Mental Retardation	338,123	
Held in Trust for Law Enforcement	174,964	
Held in Trust for Scholarship	54,913	
<i>Total Net Assets</i>	<u>\$ 1,042,190</u>	

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

Ashtabula County, Ohio
Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2007

	Private Purpose Trusts
Additions	
Contributions	\$ 237,025
Interest	31,734
Miscellaneous	60,430
<i>Total Additions</i>	329,189
Deductions	
Change in Fair Value of Investments	48,919
Other Operating Expenses	213,127
<i>Total Deductions</i>	262,046
<i>Change in Net Assets</i>	67,143
<i>Net Assets Beginning of Year - Restated (See Note 3)</i>	975,047
<i>Net Assets End of Year</i>	\$ 1,042,190

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2007

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 25 and 26 to the basic financial statements.

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2007

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 10, 20 and 21 to the basic statements. These organizations are:

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 unless those pronouncements conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. The more significant of the County's accounting policies are described below.

A. Basis of Presentation

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

Government-wide Financial Statements The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The 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, 2007

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. The internal service fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

B. Fund Accounting

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

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2007

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

County Board of Mental Retardation Fund The county board of mental retardation 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.

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

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

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

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

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

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

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

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

Internal Service Fund Internal service fund accounts for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service fund reports on a self-insurance program for employee medical benefits.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2007

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.

C. Measurement Focus

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

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

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

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

D. Basis of Accounting

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2007

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2007, but which were levied to finance fiscal year 2008 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, 2007

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Pooled Cash and Cash Equivalents

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

During 2007, investments were limited to nonnegotiable certificates of deposit, mutual funds, repurchase agreements, federal national mortgage association notes, federal home loan bank notes, stock and STAROhio.

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2007.

Under existing Ohio statues all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2007 amounted to \$2,554,596, 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 County utilizes a jointly governed organization (NEON) to provide services to mentally disabled and developmentally disabled residents within the County. The balance in this account is presented as "cash and cash equivalents with fiscal agents" and represents the monies held for the County.

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

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2007, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

G. Materials and Supplies Inventory

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Restricted Assets

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

I. Capital Assets

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

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

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

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

Infrastructure assets consist of County roads and bridges and includes infrastructure acquired prior to December, 1980. These assets are presented using the modified approach and are, therefore, not depreciated. Costs incurred by the County to preserve existing roads and bridges are expensed rather than capitalized. Only those costs that represent additions or improvements are capitalized.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2007

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets (Continued)

Additional disclosures about the condition assessments and maintenance cost regarding the County's roads and bridges appear in the Required Supplementary Information.

J. Interfund Balances

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

K. Compensated Absences

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

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

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

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

L. Accrued Liabilities and Long-Term Obligations

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2007

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Bond Discounts/Issuance Costs

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

N. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The government-wide statement of net assets reports \$36,305,492 of restricted net assets, none of which is restricted by enabling legislation. Net assets restricted for other purposes include court programs, delinquent real estate tax collection, 911 system and economic development.

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

O. Fund Balance Reserves

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

P. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water and sewer services, the Geneva State Park Lodge 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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2007

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Interfund Activity

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

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

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

R. Extraordinary and Special Items

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

S. Estimates

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

T. Budgetary Data

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2007

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

T. Budgetary Data (Continued)

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

NOTE 3: CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF PRIOR YEAR'S BALANCES

A. Changes in Accounting Principles

For 2007, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions", GASB Statement No. 48, "Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues", and GASB Statement No. 50, "Pension Disclosures".

GASB Statement No. 45 improves the relevance and usefulness of financial reporting by requiring systematic, accrual-basis measurement and recognition of OPEB costs over a period that approximates employees' years of service and providing information about actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan. An OPEB liability at transition was determined in accordance with this Statement for the OPERS postemployment healthcare plan in the amount of \$145,315 which is the same as the previously reported liability.

GASB Statement No. 48 addresses how to account for the exchange of an interest in expected cash flows from collecting specific receivables or specific future revenues for immediate cash payments. The statement established criteria used to determine whether the transaction should be recorded as revenue or as a liability (a sale or a collateralized borrowing). The implementation of this statement did not result in any change to the financial statements.

GASB Statement No. 50 requires employers contributing to defined pension plans to include the legal or contractual maximum contribution rates in the notes to the financial statements. The implementation of this statement did not result in any change to the financial statements.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

NOTE 3: CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF PRIOR YEAR'S BALANCES (Continued)

B. Restatement of Prior Year Balances

During 2007, it was determined that in the prior year basic financial statements, segregated cash was overstated, a long-term liability was incorrectly reported and that two funds were classified incorrectly. This restatement had the following effect on fund balances as they were previously reported:

	General	Motor Vehicle and Gas Tax	Public Assistance	Mental Retardation
Fund Balance, 12/31/06	\$ 3,757,256	\$ 3,524,076	\$ 923,784	\$ 13,522,826
Segregated cash	50,144	-	-	(1,912)
Long-term liabilities	-	-	-	-
Reclassification of funds	334,154	-	-	131,104
Restated Fund Balance, 12/31/06	<u>\$ 4,141,554</u>	<u>\$ 3,524,076</u>	<u>\$ 923,784</u>	<u>\$ 13,652,018</u>

	Nursing Home	Community Mental Health	Other Governmental Funds	Total Governmental Funds
Fund Balance, 12/31/06	\$ 120,142	\$ 92,259	\$ 14,343,783	\$ 36,284,126
Segregated cash	-	1,912	(116,181)	(66,037)
Long-term liabilities	-	-	504,301	504,301
Reclassification of funds	-	-	(131,104)	334,154
Restated Fund Balance, 12/31/06	<u>\$ 120,142</u>	<u>\$ 94,171</u>	<u>\$ 14,600,799</u>	<u>\$ 37,056,544</u>

In addition to the segregated cash and fund classification restatements above, the County determined that governmental capital assets and intergovernmental payables were understated. The restatements had the following effect on net assets as they were previously reported.

	Governmental Activities
Net Assets, 12/31/06	\$ 170,048,655
Segregated cash errors	(66,037)
Reclassification of agency fund	334,154
Capital asset additions, net of depreciation	2,988,024
Intergovernmental payable	(425,565)
Restated Net Assets, 12/31/06	<u>\$ 172,879,231</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

NOTE 3: CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF PRIOR YEAR'S BALANCES (Continued)

B. Restatement of Prior Year Balances (Continued)

During 2007, it was determined that segregated cash, contract receivable and capital assets were misstated. These restatements had the following effect on enterprise fund net assets as they were previously reported.

	Sewer District	Water District	State Park Lodge	Total
Net Assets, 12/31/06	\$ 8,862,298	\$ 2,831,207	\$ (2,365,483)	\$ 9,328,022
Segregated cash errors	-	-	19,970	19,970
Contract Receivable	-	-	150,000	150,000
Capital asset additions, net of depreciation	-	39,912	-	39,912
Restated Net Assets, 12/31/06	<u>\$ 8,862,298</u>	<u>\$ 2,871,119</u>	<u>\$ (2,195,513)</u>	
Internal Balance				<u>(111,471)</u>
Total Restated Net Assets, 12/31/06				<u>\$ 9,426,433</u>

During 2007, it was determined that segregated cash in a fiduciary fund was understated \$116,180. The restated total fiduciary net assets at 12/31/06 are \$975,047.

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

NOTE 4: BUDGETARY BASIS OF ACCOUNTING (Continued)

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

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

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Public Assistance</u>	<u>Mental Retardation</u>	<u>Nursing Home</u>	<u>Community Mental Health</u>
GAAP Basis	\$ 25,440	\$ (39,738)	\$ 172,086	\$ 286,254	\$ 356,440	\$ 352,013
Unrecorded Cash	(16,146)	2,088	-	(319)	-	179,898
Revenue Accruals	(118,590)	175,520	(579,584)	226,609	(141,249)	(288,080)
Expenditure Accruals	(60,274)	59,147	329,067	183,377	(16,950)	549,862
Advance Out	(65,000)	-	-	-	-	-
Encumbrances	(443,294)	(120,299)	(1,502,205)	(344,506)	(35,774)	(109,338)
Budget Basis	<u>\$ (677,864)</u>	<u>\$ 76,718</u>	<u>\$ (1,580,636)</u>	<u>\$ 351,415</u>	<u>\$ 162,467</u>	<u>\$ 684,355</u>

NOTE 5: ACCOUNTABILITY AND COMPLIANCE

A. *Accountability*

At December 31, 2007, the Emergency Management Department of Justice special revenue fund had a deficit fund balance of \$39,290. This deficit was caused by the recognition of expenditures on the accrual basis of accounting which are substantially greater than expenditures recognized on the cash basis. The Geneva State Park Lodge enterprise fund had deficit net assets of \$2,317,697. This deficit is caused by the financing of start-up expenses and by the recognition of depreciation expense. The general fund is liable for deficit in either fund, and provides transfers when cash is required, rather than when accruals occur.

B. *Legal Compliance*

The community corrections, juvenile court mediation and emergency planning funds had final appropriations in excess of estimated resources and carryover balances in the amount of \$9,573, \$87,425, and \$9,517, respectively, contrary to Section 5705.39, Ohio Revised Code. Although this violation was not corrected by year end, management has indicated that appropriations will be closely monitored to ensure no future violations.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

NOTE 5: ACCOUNTABILITY AND COMPLIANCE (Continued)

B. Legal 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, 2007, the legal level of control for the County was the object level. The following accounts were found to have expenditures plus encumbrances that exceeded appropriations, contrary to the above sections.

<u>Fund - Department - Account</u>	<u>Carry Over and Current Year Appropriation</u>	<u>Encumbrances and Expenditures</u>	<u>Variances</u>
<i>As of March 22, 2007</i>			
037 - Community Corrections - Salaries	-	\$ 5,784	\$ (5,784)
060 - Community Corrections - Salary	-	8,608	(8,608)
107 - Drug Task Force - Salaries	-	3,008	(3,008)
107 - Drug Task Force - PERS	-	310	(310)
120 - Child Support Adjudication - PERS	-	314	(314)
 <i>As of June 26, 2007</i>			
008 - Children Services - Workers Comp	49,813	52,818	(3,005)
009 - Probate Court - supplies	2,000	2,106	(106)
032 - Probate Dispute Resolution	-	1,441	(1,441)
037 - Community Corrections - Salary	-	13,882	(13,882)
060 - Community Corrections - Salary	-	20,659	(20,659)
107 - Drug Task Force - PERS	3,008	9,906	(6,898)
107 - Drug Task Force - Medicaid	310	687	(377)
120 - Child Support Adjudication - PERS	-	1,414	(1,414)
 <i>As of October 8, 2007</i>			
General - Probate - Salary	14,000	18,452	(4,452)
008 - Children Services - Workers Comp	49,813	52,818	(3,005)
009 - Probate Court - Supplies	2,000	2,106	(106)
037 - Community Corrections - Salary	13,021	15,038	(2,017)
037 - Community Corrections - Salary	-	10,411	(10,411)
049 - Youth Services - Salary	63,525	71,373	(7,848)
059 - specialProbation - Salary	35,173	43,963	(8,790)
060 - Community Corrections - Salary	-	34,432	(34,432)
107 - Drug Task Force - PERS	3,008	9,906	(6,898)
107 - Drug Task Force - Medicaid	310	687	(377)

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

NOTE 5: ACCOUNTABILITY AND COMPLIANCE (Continued)

B. Legal Compliance (Continued)

<u>Fund - Department - Account</u>	<u>Carry Over and Current Year Appropriation</u>	<u>Encumbrances and Expenditures</u>	<u>Variances</u>
<i>As of December 31, 2007</i>			
General - Commissioners - PERS	\$ 68,191	\$ 76,382	\$ (8,191)
General - Commissioners Micro - PERS	20,713	23,690	(2,977)
General - Prosecutor - Salary	712,869	731,540	(18,671)
General - Board of Election - PERS	39,935	40,038	(103)
General - Maintenance - Salary	161,366	183,787	(22,421)
General - Maintenance - PERS	22,349	25,212	(2,863)
General - Western County Court - Salary	174,570	175,493	(923)
General - Ashtabula Muni Ct - Salary	11,527	24,888	(13,361)
General - Ashtabula Muni Ct - PERS	14,748	15,353	(605)
General - Conneaut Muni Ct - Salary	25,300	25,769	(469)
General - Conneaut Muni Ct - Salary	34,068	35,902	(1,834)
General - Coroner - PERS	25,040	27,613	(2,573)
General - Coroner - Medicare	2,089	2,281	(192)
General - Sheriff - Medicare	47,365	47,827	(462)
General - Building - Salaries	36,063	36,233	(170)
005 - Dog and Kennel - Salary	31,500	32,646	(1,146)
005 - Dog and Kennel - PERS	4,365	4,507	(142)
008 - Children Services - Workers Comp	49,813	52,817	(3,004)
032 - Probate Dispute Resolution - Travel	6,000	6,165	(165)
033 - Nursing Home - Salaries (59)	24,398	24,512	(114)
033 - Nursing Home - Salaries (65)	141,115	141,576	(461)
033 - Nursing Home - Salaries (67)	1,163,093	1,168,786	(5,693)
033 - Nursing Home - Salaries (70)	114,516	117,776	(3,260)
037 - Community Corrections - Salaries	13,021	15,038	(2,017)
040 - YDC - Supplies	55,130	55,478	(348)
040 - YDC - Salary	478,480	479,546	(1,066)
049 - Youth Services - Salary	46,731	71,373	(24,642)
050 - DRETAC - Salary	66,923	75,580	(8,657)
050 - DRETAC - PERS	9,268	9,982	(714)
050 - DRETAC - Medicare	971	1,104	(133)
059 - Special Probation - Salary	3,884	3,996	(112)
059 - Special Probation - PERS	35,173	57,149	(21,976)
060 - Community Corrections - Salary	-	44,762	(44,762)
060 - Community Corrections - PERS	5,902	6,177	(275)
120 - Child Support Adjudication - Salary	15,148	19,285	(4,137)

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2007

NOTE 6: DEPOSITS AND INVESTMENTS

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

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury, or any other obligation guaranteed as to principal or interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States.
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly with the County;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio);
7. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2007

NOTE 6: DEPOSITS AND INVESTMENTS (Continued)

8. Up to twenty-five percent of the County's average portfolio in either of the following
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and mature within 270 days after purchase.
 - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.
9. Fifteen percent of the County's total average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase
10. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rate commercial paper.
11. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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

Deposits

Custodial Credit Risk Custodial credit risk is the risk that, in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$47,547,204 of the County's bank balance of \$49,107,869 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

NOTE 6: DEPOSITS AND INVESTMENTS (Continued)

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

Investments

Investments are reported at fair value. As of December 31, 2007, the County had the following investments:

Investment Type	Fair Value	Investment Maturities		
		12 Months or Less	1-3 Years	3-5 Years
STAROhio	\$ 1,685,430	\$ 1,685,430	\$ -	\$ -
KeyCorp Common Stock	84,979	-	-	84,979
American Electric Power Co., Inc. Common Stock	3,632	-	-	3,632
Repurchase Agreements	2,576,206	2,576,206	-	-
US Treasury Bills	733,981	683,227	50,754	-
Federal National Mortgage Association Bonds	203,110	49,703	153,407	-
Federal Home Loan Bank Notes	99,547	99,547	-	-
Merrill Lynch Mutual Fund	49,980	-	-	49,980
Indiana Michigan Power Preferred Stock	- 49,200	-	-	49,200
Total Investments	\$ 5,486,065	\$ 5,094,113	\$ 204,161	\$ 187,791

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

NOTE 6: DEPOSITS AND INVESTMENTS (Continued)

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

Concentration of Credit Risk The County has some limits on amounts that may be invested in any one issuer, as detailed above. None of those limits have been exceeded at December 31, 2007. The following is the County's investment allocation at December 31, 2007:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Percent of Total</u>
STAROhio	\$ 1,685,430	30.7%
KeyCorp Common Stock	84,979	1.5%
America Electric Power Common Stock	3,632	0.1%
Repurchase Agreement	2,576,206	47.0%
U.S. Treasury Bills	733,981	13.4%
Federal National Mortgage Assoc. Bonds	203,110	3.7%
Federal Home Loan Bank Notes	99,547	1.8%
Merrill Lynch Mutal Fund	49,980	0.9%
Indiana Michigan Power Preferred Stock	49,200	0.9%
Total Investments	<u>\$ 5,486,065</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 2007 for real and public utility property taxes represents collections of the 2006 taxes. Property tax payments received during 2007 for tangible personal property (other than public utility property) are for 2007 taxes.

2007 real property taxes were levied after October 1, 2007, on the assessed value as of January 1, 2007, the lien date. Assessed values are established by the State law at 35 percent of appraised market value. 2007 real property taxes are collected in and intended to finance 2008.

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. 2007 public utility property taxes became a lien December 31, 2006, are levied after October 1, 2007 and are collected in 2008 with real property taxes.

2007 tangible personal property taxes are levied after October 1, 2006 on the value as of December 31, 2006. Collections are made in 2007. Tangible personal property assessments are being phased out – the assessment percentage for all property including inventory for 2007 is 12.5 percent. This will be reduced to 6.25 percent for 2008 and zero for 2009. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable at September 20.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2007

NOTE 7: PROPERTY TAXES (Continued)

The full tax rate for all County operations for the year ended December 31, 2007 was \$11.03 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2007 property tax receipts were based are as follows:

Real property	\$ 1,600,606,550
Public utility personal property	105,562,920
Tangible personal property	<u>116,875,390</u>
Total assessed value	<u>\$ 1,823,044,860</u>

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Current property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2007 for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2007 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

NOTE 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.

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

NOTE 9: RECEIVABLES

Receivables at December 31, 2007 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, accrued interest, alimony, child support, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Except for alimony and child support collected and distributed through an agency fund, receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

At December 31, 2007 the Ashtabula County Airport, a discretely presented component unit, owed \$90,000 to the General Fund. This amount is presented on the statement of net assets as "component unit receivable" and "primary government payable" and represents amounts the County loaned to the component unit. The receivable is not expected to be collected within the year.

Special assessments expected to be collected in more than one year amount to \$1,002,776. At December 31, 2007 the amount of delinquent special assessments was \$35,098.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

NOTE 9: RECEIVABLES (Continued)

A summary of the principal items of intergovernmental receivables follows:

<i>Governmental Activities</i>	<u>Amount</u>
Local Government	\$ 866,352
Homestead and Rollback	890,516
Motor Vehicle License Tax	1,805,847
Motor Vehicle Gas Tax	1,207,084
Grants	3,101,060
Federal Government Reimbursements	43,255
State Government Reimbursements	179,727
Municipal Court Receipts	6,195
 Total	 \$ 8,100,036

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 2007 was \$437,836.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

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. During 2007, the County contracted with the County Risk Sharing Authority (CORSA) for insurance coverage as follows:

I. Liability

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

II. Property

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

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

The County has elected to provide medical benefits through a self insured program. The maintenance of these benefits is accounted for in the self-funded hospitalization internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$75,000 per individual. Incurred but not reported claims of \$661,339 have been accrued as a liability based on estimate by a third-party administrator.

The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for injured employees. The maintenance of these benefits is accounted for in the General fund. The claims liability of \$536,661 are reported as a long-term liability on the statement of net assets is based on the requirements of GASB statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

NOTE 11: RISK MANAGEMENT (Continued)

The claims liability reported at December 31, 2007, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in total claims activity for 2006 and 2007 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2006	\$ 1,135,646	\$ 6,185,991	\$ 6,091,100	\$ 1,230,537
2007	1,230,537	6,292,620	6,325,157	1,198,000

NOTE 12: CAPITAL ASSETS

A summary of changes in capital assets during 2007 follows:

	Beginning Balance 01/01/2007	Additions	Deletions	Ending Balance 12/31/2007
Governmental Activities				
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 858,488	\$ -	\$ (9,300)	\$ 849,188
Construction in Progress	2,327,946	4,295,975	-	6,623,921
Infrastructure	103,256,872	-	-	103,256,872
<i>Total Capital Assets Not Being Depreciated</i>	<u>106,443,306</u>	<u>4,295,975</u>	<u>(9,300)</u>	<u>110,729,981</u>
<i>Capital Assets, Being Depreciated:</i>				
Buildings	28,651,343	23,800	(18,000)	28,657,143
Improvements Other Than Buildings	535,123	-	-	535,123
Equipment	5,693,200	460,803	(303,729)	5,850,274
Vehicles	5,642,500	456,840	(559,419)	5,539,921
<i>Total Capital Assets, Being Depreciated</i>	<u>40,522,166</u>	<u>941,443</u>	<u>(881,148)</u>	<u>40,582,461</u>
<i>Less Accumulated Depreciation:</i>				
Buildings	(5,672,642)	(443,604)	432	(6,115,814)
Improvements Other Than Buildings	(197,323)	(18,744)	-	(216,067)
Equipment	(2,763,397)	(285,053)	257,568	(2,790,882)
Vehicles	(2,760,371)	(367,314)	519,453	(2,608,232)
<i>Total Accumulated Depreciation</i>	<u>(11,393,733)</u>	<u>(1,114,715) *</u>	<u>777,453</u>	<u>(11,730,995)</u>
<i>Total Capital Assets Being Depreciated, Net</i>	<u>29,128,433</u>	<u>(173,272)</u>	<u>(103,695)</u>	<u>28,851,466</u>
<i>Total Governmental Capital Assets, Net</i>	<u>\$ 135,571,739</u>	<u>\$ 4,122,703</u>	<u>\$ (112,995)</u>	<u>\$ 139,581,447</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

NOTE 12: CAPITAL ASSETS (Continued)

*Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$ 271,788
Judicial	62,404
Public Safety	190,466
Public Works	196,857
Health	165,247
Human Services	227,953
	\$ 1,114,715

	Beginning Balance 01/01/2007	Additions	Deletions	Ending Balance 12/31/2007
Business-Type Activities:				
<i>Capital Assets Not Being Depreciated:</i>				
Land	\$ 218,083	\$ -	\$ -	\$ 218,083
Construction in Progress	382,040	1,351,578	-	1,733,618
Total Capital Assets Not Being Depreciated	600,123	1,351,578	-	1,951,701
<i>Capital Assets, Being Depreciated:</i>				
Buildings	22,152,609	-	-	22,152,609
Water and Sewer System	45,281,547	-	-	45,281,547
Equipment	2,562,774	-	-	2,562,774
Vehicles	188,742	-	(13,040)	175,702
Total Capital Assets, Being Depreciated	70,185,672	-	(13,040)	70,172,632
<i>Less Accumulated Depreciation:</i>				
Buildings	(4,240,613)	(612,463)	-	(4,853,076)
Water and Sewer System	(17,391,015)	(1,630,136)	-	(19,021,151)
Equipment	(1,166,937)	(302,142)	-	(1,469,079)
Vehicles	(110,030)	(6,946)	11,736	(105,240)
Total Accumulated Depreciation	(22,908,595)	(2,551,687)	11,736	(25,448,546)
Total Capital Assets Being Depreciated, Net	47,277,077	(2,551,687)	(1,304)	44,724,086
Total Business-Type Capital Assets, Net	\$ 47,877,200	\$ (1,200,109)	\$ (1,304)	\$ 46,675,787

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2007

NOTE 13: DEFINED BENEFIT PENSION PLANS

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

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

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

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2007, members in state and local classifications contributed 9.5 percent of covered payroll, public safety members contributed 9.75 percent, and law enforcement members contributed 10.1 percent. The employer contribution rate for 2007 was 13.85 percent, except for those plan members in law enforcement or public safety. For those classifications, the employer's contributions were 17.17 percent of covered payroll.

For the period January 1 through June 30, a portion of the County's contribution equal to 5 percent of covered payroll was allocated to fund the post-employment health care plan; for the period July 1 through December 31, 2007 this amount was increased to 6 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to all three plans for the years ended December 31, 2007, 2006 and 2005 were \$4,882,403, \$4,622,983, and \$4,356,783, respectively. The full amount has been contributed for 2006 and 2005. 92.3 percent has been contributed for 2007 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, 2007

NOTE 13: DEFINED BENEFIT PENSION PLANS (Continued)

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

Plan Description – The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio 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, or by visiting the STRS Ohio website at www.strsoh.org.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The 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 divided by 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 member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. 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. 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 of the DC plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – For the fiscal year ended December 31, 2007, 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. For 2006, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS for the years ended December 31, 2007, 2006 and 2005 were \$128,664, \$130,810, and \$136,625, respectively. 100 percent has been contributed for the years 2007, 2006 and 2005.

NOTE 14: POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (OPERS)

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2007, local government employers contributed 13.85 percent of covered payroll (17.17 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The amount of the employer contributions which was allocated to fund post-employment health care was 5.00 percent of covered payroll from January 1 through June 30, 2007 and 6.00 percent from July 1 through December 31, 2007.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2007, 2006, and 2005 were \$1,887,208, \$1,624,711 and \$1,528,707 respectively; 92.3 percent has been contributed for 2007 and 100 percent for 2006 and 2005.

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan which was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007 and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2007

NOTE 14: POSTEMPLOYMENT BENEFITS (Continued)

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

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

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2008, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2007, 2006 and 2005 were \$9,190, 9,658, and \$9,391, respectively. 100 percent has been contributed for 2007, 2006, and 2005.

NOTE 15: COMPENSATED ABSENCES

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

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 Home Improvement Bonds-2003	4.50%	3,500,000	5/1/2031
Road Improvement Bond-2003	4.95%	225,000	8/1/2014
OPWC Loan-Cork Cold Springs Road/Bridges-2004	0.00%	50,000	1/1/2015
OPWC Loan-State Road Safety Realignment-2006	0.00%	100,000	1/1/2017
Note Payable - Engineer's Excavator-2006	4.90%	144,870	1/27/2009
Note Payable - Engineer's Excavator-2007	5.25%	84,250	6/8/2010
Private Activity Bond - Cook Road Improvement - 2006	7.00%	92,000	10/5/2026
Business-Type Activities:			
Revenue Bonds-Sewer District Improv.-1998 #1	5.00%	509,700	1/1/2028
Revenue Bonds-Water System Acquisition Bonds-2005	3.97%	5,311,000	6/1/2035
Revenue Bonds-Geneva State Park Lodge-2004	5.66%	14,200,000	6/1/2029
Convention Facilities Revenue Bonds-2006	5.16%	7,500,000	12/1/2011
OWDA Loan-Palmer Avenue-1994	3.54%	684,854	7/4/2014
OWDA Loan-County Line Road Waterline-1994	7.21%	175,606	1/1/2014
OWDA Loan-Austinburg Sewer Improv.-1998	3.20%	2,095,097	1/1/2020
OWDA Loan-Driftwood Sanitary Sewer-2000	2.00%	321,987	1/1/2019
OWDA Loan-Rome Rock Creek-2000	2.00%	359,259	7/1/2021
OWDA Loan-North Bend Sewer-2000	5.77%	196,919	7/1/2020
OWDA Loan-AshCraft Wastewater-2001	3.64%	761,353	7/1/2022
OWDA Loan-Holiday Campland Wastewater-2002	1.00%	538,569	1/1/2013
OWDA Loan-Water System #2-2004	4.34%	13,220,039	7/1/2033
OWDA Loan-Airport-2002	5.15%	41,961	7/1/2012
OWDA Loan-Olive Drive Sewer	3.85%	79,013	7/1/2023
OWDA Loan-Waterline Construction	4.48%	1,131,604	7/1/2025
OWDA Loan-Waterline Extension 2005	4.00%	117,783	7/1/2025
OWDA Loan-Waterline Extension 2006	4.00%	459,849	7/1/2037
OWDA Loan-Austinburg Sewer Design 2007	4.97%	303,967	7/1/2013
OPWC Loan-Plymouth-Stumpville Road-1999	0.00%	146,000	7/1/2019
OPWC Loan-Driftwood Sanitary Sewer-2000	0.00%	450,000	1/1/2022
OPWC Loan-Lake Road Waterline Replacement-2003	0.00%	249,515	7/1/2024
OPWC Loan-Geneva Area Lake Road Waterline-2005	0.00%	71,948	1/1/2027
OPWC Loan-Saybrook Water Tank Improvement-2005	0.00%	349,900	7/1/2020
OPWC Loan-Jone/Perry/N. Market Waterline-2005	0.00%	165,000	1/1/2026
OPWC Loan-Ashtabula County Water System-2007	0.00%	350,000	1/1/2029

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

NOTE 16: LONG-TERM OBLIGATIONS (Continued)

Changes in the County's long-term obligations during 2007 were as follows:

	Outstanding 12/31/2006	Additions	Reductions	Outstanding 12/31/2007	Amounts Due In One Year
Governmental Activities:					
<i>General Obligation Bonds (Unvoted):</i>					
Human Services Building	\$ 122,000	\$ -	\$ (59,000)	\$ 63,000	\$ 63,000
4-H Building	112,900	-	(2,500)	110,400	2,700
1999 Various Purpose	2,100,000	-	(670,000)	1,430,000	700,000
2001 County Building	559,532	-	(101,466)	458,066	106,499
2003 Nursing Home Improvement	3,297,800	-	(74,000)	3,223,800	77,300
2002 Road Improvement	180,000	-	(22,500)	157,500	22,500
<i>Total General Obligation Bonds</i>	<u>6,372,232</u>	<u>-</u>	<u>(929,466)</u>	<u>5,442,766</u>	<u>971,999</u>
<i>OPWC Loans:</i>					
Cork Cold Springs Road/Bridges	40,000	-	(5,000)	35,000	5,000
State Road Safety Realignment	100,000	-	(10,000)	90,000	10,000
<i>Total OPWC Loans</i>	<u>140,000</u>	<u>-</u>	<u>(15,000)</u>	<u>125,000</u>	<u>15,000</u>
<i>Other Long-Term Obligations:</i>					
Notes Payable	144,870	84,250	(46,247)	182,873	74,858
Cook Road Improvement (TIF)	91,841	-	(2,485)	89,356	2,364
Capital Leases	231,153	322,312	(163,765)	389,700	149,325
Claims Payable	425,565	255,805	(144,709)	536,661	89,117
Compensated Absences	2,703,998	822,837	(811,921)	2,714,914	1,074,911
<i>Total Other Long-Term Obligations</i>	<u>3,597,427</u>	<u>1,485,204</u>	<u>(1,169,127)</u>	<u>3,913,504</u>	<u>1,390,575</u>
<i>Total Governmental Activities</i>	<u>\$ 10,109,659</u>	<u>\$ 1,485,204</u>	<u>\$ (2,113,593)</u>	<u>\$ 9,481,270</u>	<u>\$ 2,377,574</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

NOTE 16: LONG-TERM OBLIGATIONS (Continued)

	Outstanding 12/31/2006	Additions	(Reductions)	Outstanding 12/31/2007	Amounts Due In One Year
Business-Type Activities:					
Revenue Bonds (Self-Supporting):					
Sewer District Improvement #1	\$ 391,100	\$ -	\$ (10,200)	\$ 380,900	\$ 10,700
Water System Acquisition Bonds	5,167,000	-	(100,000)	5,067,000	104,000
Geneva State Park Lodge	13,890,000	-	(325,000)	13,565,000	340,000
Unamortized Discount	(99,978)	-	4,469	(95,509)	-
Convention Facilities Revenue Bonds	7,500,000	-	(375,000)	7,125,000	375,000
Unamortized Discount	(60,873)	-	12,381	(48,492)	-
<i>Total Revenue Bonds</i>	<u>26,787,249</u>	<u>-</u>	<u>(793,350)</u>	<u>25,993,899</u>	<u>829,700</u>
OWDA Loans:					
Palmer Avenue	314,245	-	(37,276)	276,969	38,607
County Line Road Waterline	90,135	-	(10,349)	79,786	11,095
Austinburg Sewer Improvement	1,453,962	-	(95,866)	1,358,096	99,857
Driftwood Sanitary Sewer	233,609	-	(14,470)	219,139	14,982
Rome Rock Creek	274,256	-	(16,480)	257,776	16,811
North Bend Sewer	155,355	-	(7,871)	147,484	8,332
AshCraft Wastewater	634,455	-	(31,108)	603,347	32,251
Holiday Campland Wastewater	329,565	-	(53,567)	275,998	54,104
Water System #1	12,398,821	-	(256,592)	12,142,229	267,849
Airport	23,523	-	(1,992)	21,531	4,368
Olive Drive Sewer	69,151	-	(3,068)	66,083	3,187
Water Line Construction	1,041,776	-	(35,529)	1,006,247	38,917
Waterline Extension - 2005	96,913	-	(4,181)	92,732	4,351
Waterline Extension - 2006	335,839	22,494	(4,145)	354,188	8,456
Austinburg Sewer Design 2007	-	104,476	-	104,476	-
<i>Total OWDA Loans</i>	<u>17,451,605</u>	<u>126,970</u>	<u>(572,494)</u>	<u>17,006,081</u>	<u>603,167</u>
OPWC Loans:					
Plymouth-Stumpville Road	91,250	-	(7,300)	83,950	7,300
Driftwood Road	237,528	-	(15,836)	221,692	15,836
Lake Road Waterline	218,238	-	(12,471)	205,767	12,470
Geneva Area Lake Road Waterline	71,948	58	(3,600)	68,406	3,600
Saybrook Water Tank Improvement	321,435	-	-	321,435	23,326
Jones/Perry/N. Market St. Waterline	-	120,378	-	120,378	8,250
Ashtabula County Water System	-	235,254	-	235,254	15,000
<i>Total OPWC Loans</i>	<u>940,399</u>	<u>355,690</u>	<u>(39,207)</u>	<u>1,256,882</u>	<u>85,782</u>
Compensated Absences	74,948	18,451	(22,977)	70,422	22,859
<i>Total Business-Type Activities</i>	<u>\$ 45,254,201</u>	<u>\$ 501,111</u>	<u>\$ (1,428,028)</u>	<u>\$ 44,327,284</u>	<u>\$ 1,541,508</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

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.

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

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

On May 15, 2005, the County issued \$14,200,000 in taxable economic development revenue bonds. The bonds were issued at a discount of \$111,733. The bonds were issued for a twenty-six year period with a final maturity at May 15, 2029. In 2006, \$7,500,000 of revenue bonds were issued by the County for the County Convention and Facilities Authority. The debt proceeds of both preceding bond issues were used to construct, make improvements to, and pay related start-up costs of a 109 room resort lodge and conference facility at Geneva State Park,. 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
2008	340,000
2009	350,000

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, 2007

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	990,000
2029	1,050,000

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

NOTE 16: LONG-TERM OBLIGATIONS (Continued)

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

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

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

Year	General Obligation Bonds		OPWC Loans	Other Long-Term Liabilities	
	Principal	Interest	Principal	Principal	Interest
2008	\$ 971,999	\$ 244,500	\$ 15,000	\$ 77,222	\$ 15,605
2009	947,881	200,957	15,000	81,037	11,560
2010	227,226	159,133	15,000	32,270	7,390
2011	236,260	148,253	15,000	2,936	5,642
2012	117,900	138,841	15,000	3,132	5,445
2013-2017	591,000	610,606	50,000	19,481	23,606
2018-2022	681,000	472,220	-	27,619	15,267
2023-2027	849,300	303,793	-	28,532	4,116
2028-2032	820,200	94,103	-	-	-
Total	\$ 5,442,766	\$ 2,372,406	\$ 125,000	\$ 272,229	\$ 88,631

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
	Principal	Interest	Principal	Interest	Principal
2008	\$ 829,700	\$ 1,364,375	\$ 594,705	\$ 692,031	\$ 39,207
2009	844,200	1,326,042	618,166	668,573	39,206
2010	864,800	1,287,084	642,626	644,113	39,206
2011	6,514,300	1,243,639	668,133	618,606	39,206
2012	541,000	908,699	692,022	592,006	39,206
2013-2017	3,148,200	4,109,516	3,340,619	2,546,675	196,031
2018-2022	4,058,900	3,193,267	3,165,079	1,844,633	154,646
2023-2027	5,311,500	1,940,588	2,681,903	1,189,947	33,107
2028-2032	3,308,300	471,715	3,377,269	509,176	-
2033-2035	717,000	43,253	766,895	8,410	-
Total	\$ 26,137,900	\$ 15,888,178	\$ 16,547,417	\$ 9,314,170	\$ 579,815

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2007

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 these loans is as follows:

OPWC Loans:	
Saybrook Water Tank Improvement	\$ 321,435
Jones/Perry/N. Market Waterline	120,378
Ashtabula County Water System	235,254
OWDA Loans:	
Waterline Extension	354,188
Austinburg Sewer Design	<u>104,476</u>
Total	<u>\$ 1,135,731</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, 2007, the County had an unvoted debt margin of \$12,709,707, and a direct debt margin of \$38,555,380.

The County has pledged all future sewer district revenues, net of specified operating expenses, to repay revenue bonds, OPWC loans and OWDA loans. Proceeds from the bonds and loans have provided financing of improvement and replacement of multiple wastewater lines and to the treatment plants. The debt is payable solely from net revenues and is payable through 2028. Annual principal and interest payments on the debt issues are expected to require less than 50 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$4,622,755. Principal and interest paid and total net revenues for the current year were \$408,026 and \$699,838, respectively.

The County has pledged all future water district revenues, net of specified operating expenses, to repay revenue bonds, OPWC loans and OWDA loans. Proceeds from the bonds provided financing for the purchase of the water system from a private enterprise. Proceeds from the loans have provided financing of improvement, replacement, or extension, of many water lines throughout the service area. The debt is payable solely from net revenues and is payable through 2037. Annual principal and interest payments on the debt issues are expected to require less than 70 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$31,950,179. Principal and interest paid and total net revenues for the current year were \$1,259,445 and \$1,528,658, respectively.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

NOTE 16: LONG-TERM OBLIGATIONS (Continued)

The County has pledged all future Geneva State Park lodge revenues, net of specified operating expenses, to repay revenue bonds. In addition to the pledged operating revenues, a 2 percent bed tax levied by the Ashtabula County Convention and Facilities Authority, bed tax revenues of \$50,000 each from the Village of Geneva-on-the-Lake and the Ashtabula County Convention and Visitors' Bureau for the first five years of operation is also pledged to repay the bonds. Further, up to two-thirds of the County's real estate transfer tax revenue received by the general fund can be used to repay the debt. Proceeds from the bonds provided financing for the construction of the building and start-up of the business. The bonds are payable through 2029. Annual principal and interest payments on the debt issues are expected to require 100 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$33,030,277. Principal and interest paid and total net revenues for the current year were \$1,871,358 and \$481,506, respectively.

Conduit Debt Obligations From time to time, the County has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2007 there were three series of industrial revenue bonds outstanding, with an aggregate principal amount payable of \$6,661,904.

NOTE 17: LOAN PAYABLE

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

In the current year, the loan payment included \$25,897 of principal and \$4,951 interest paid. The following summary is of the 503 Corporation's future annual principal and interest requirements to retire the FMHA long-term obligations:

Year	FMHA Loan		
	Principal	Interest	Total
2008	\$ 26,063	\$ 4,785	\$ 30,848
2009	26,324	4,524	30,848
2010	26,586	4,262	30,848
2011	26,853	4,010	30,863
2012	27,121	3,742	30,863
2013-2017	138,242	14,592	152,834
2018-2022	145,293	7,471	152,764
2023-2024	61,922	913	62,835
Total	\$ 478,404	\$ 44,299	\$ 522,703

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

NOTE 18: CAPITALIZED LEASES

The County entered into leases for the acquisition of phone systems. 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 original amounts capitalized and the book value as of December 31, 2007 for governmental activities follows:

	Governmental Activities
Asset:	
Equipment	\$ 622,312
Less: Accumulated Depreciation	(67,461)
Current Book Value	\$ 554,851

In 2008, the County will be making lease payments of \$164,288 which consists of \$149,325 in principal and \$14,963 in interest expense. The following is a schedule of the future minimum lease payments required and the present value of the minimum lease payments as of December 31, 2007.

	Year	Amount
	2008	\$ 164,288
	2009	72,621
	2010	72,621
	2011	70,808
	2012	46,309
Total minimum lease payments		426,647
Less: amount representing interest		36,947
Present value of minimum lease payments		\$ 389,700

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

NOTE 19: INTERFUND TRANSFERS AND BALANCES

A. *Interfund Transfers*

Interfund transfers for the year ended December 31, 2007, consisted of the following:

<u>Transfers To</u>	<u>Transfers From</u>			
	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Mental Retardation</u>	<u>Nursing Home</u>
General	\$ -	\$ -	\$ -	\$ -
Motor Vehicle and Gas Tax	-	-	-	-
Public Assistance	-	-	-	-
Other Governmental Funds	1,990,673	42,150	100,000	222,401
Sewer	-	-	-	-
Water	-	-	-	-
Geneva State Park Lodge	10,931	-	-	-
Internal Service	295,471	-	-	-
Total	\$ 2,297,075	\$ 42,150	\$ 100,000	\$ 222,401

<u>Transfers To</u>	<u>Transfers From</u>		
	<u>Other Governmental Funds</u>	<u>Geneva State Park Lodge</u>	<u>Totals</u>
General	\$ 669,780	\$ -	\$ 669,780
Motor Vehicle and Gas Tax	74,611	-	74,611
Public Assistance	941,116	-	941,116
Other Governmental Funds	551,405	33,150	2,939,779
Sewer	3,975	-	3,975
Water	292,000	-	292,000
Geneva State Park Lodge	1,441,465	-	1,452,396
Internal Service	-	-	295,471
Total	\$ 3,974,352	\$ 33,150	\$ 6,669,128

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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2007

NOTE 19: INTERFUND TRANSFERS AND BALANCES (Continued)

B. Interfund Balances

On the fund financial statements the general fund reported an interfund receivable at December 31, 2007 of \$65,000, and the emergency management department of justice fund had an interfund payable of \$65,000. An advance was necessary to pay for certain operating expenditures until grant proceeds are received.

On the fund financial statements the internal service fund reported an interfund receivable at December 31, 2007 of \$141,470. The motor vehicle and gas tax, public assistance, child support, and community development funds had interfund payables of \$38,401, \$80,424, \$17,562, and \$5,083, respectively. The receivable represents the unpaid contributions for employee health insurance premiums.

NOTE 20: RELATED ORGANIZATIONS

A. Ashtabula County District Library

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

NOTE 20: RELATED ORGANIZATIONS (Continued)

C. Ashtabula County Convention Facilities Authority (Continued)

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

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

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

D. Ashtabula County Metro Park

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

NOTE 21: JOINTLY GOVERNED ORGANIZATIONS

A. Northeast Ohio Community Alternative Program Facility

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

B. Children's Cluster Committee

The Children's Cluster Committee provides services to multi-need youth in Ashtabula County. Members of the Cluster include Ashtabula County Board of 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.

NOTE 21: JOINTLY GOVERNED ORGANIZATIONS (Continued)

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

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

D. Heartland East Administrative Services Center (Heartland)

Heartland is a five-county consortium of Mental Health and Recovery Boards brought together to provide shared services for the purpose of managing ODMH/ODADAS MACSIS related tasks, the multi-agency community services information system. The county board members include: Stark County Community Mental Health Board, Ashtabula County 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 2007, mental retardation and developmental disability board contributed \$320,000.

NOTE 22: RELATED PARTY TRANSACTIONS

During 2007 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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

NOTE 23: CONTINGENT LIABILITIES

A. *Grants*

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

B. *Litigation*

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

NOTE 24: CONTRACTUAL COMMITMENTS

As of December 31, 2007, 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 25: 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:

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2007

NOTE 25: ASH CRAFT INDUSTRIES – COMPONENT UNIT (Continued)

A. Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

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

Ash Craft Industries provides a small portion of the services mandated by the State of Ohio to be provided to 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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2007

NOTE 25: ASH CRAFT INDUSTRIES – COMPONENT UNIT (Continued)

B. Cash

Cash is comprised of the following at December 31, 2007:

Cash on Hand	\$	50
Cash in checking		55,207
Cash in savings		16,782
Cash in money market		217,552
Cash in certificates of deposit		<u>59,908</u>
Total	\$	<u>349,499</u>

C. Equipment and Capital Improvements

The following is a summary of equipment and capital improvements at December 31, 2007:

Equipment	\$	109,921
Capital improvements		29,671
Vehicle		<u>44,798</u>
		184,390
Less: Accumulated depreciation		<u>(168,424)</u>
Net equipment and capital improvements	\$	<u>15,966</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, 2007 the Organization's uninsured cash balances totaled \$89,541.

NOTE 26: 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.

NOTE 26: ASHTABULA COUNTY AIRPORT AUTHORITY-COMPONENT UNIT (Continued)

B. Summary of Significant Accounting Policies

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

1. Measurement Focus and Basis of Accounting

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

2. Cash and Cash Equivalents

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

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general operating fund during 2007 amounted to \$1,990.

3. Primary Government Payable

The Airport has an obligation to the primary government of \$90,000 at December 31, 2007, which is classified as "Primary Government Payable." This obligation was incurred in 1997 for the purchase by the County of a refueler truck to be used for Airport operations. It was to be repaid in equal installments through 2002. No payments have been made on this obligation.

4. Capital Assets

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2007

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

B. Summary of Significant Accounting Policies (continued)

4. Capital Assets (Continued)

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

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

5. Operating Revenues and Expenses

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

6. Estimates

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

C. Deposits and Investments

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

D. Risk Management

The Airport maintains commercial insurance for the following risks:

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

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

E. Capital Assets

A summary of the Airport's capital assets at December 31, 2007 follows:

	Balance 12/31/2006	Additions	Deletions	Balance 12/31/2007
<i>Nondepreciable Capital Assets:</i>				
Land	\$ 108,569	\$ -	\$ -	\$ 108,569
Construction in Progress	341,299	23,322	-	364,621
Total Nondepreciable Capital Assets	449,868	23,322	-	473,190
<i>Capital Assets Being Depreciated:</i>				
Building and Improvements	1,642,905	31,184	-	1,674,089
Improvements Other Than Buildings	1,205,235	-	-	1,205,235
Vehicles	413,764	-	-	413,764
Furniture and Equipment	31,567	-	-	31,567
Total Capital Assets Being Depreciated	3,293,471	31,184	-	3,324,655
<i>Less: Accumulated Depreciation:</i>				
Building and Improvements	(130,860)	(66,963)	-	(197,823)
Improvements Other Than Buildings	(181,839)	(42,719)	-	(224,558)
Vehicles	(308,326)	(13,841)	-	(322,167)
Furniture and Equipment	(19,320)	(6,313)	-	(25,633)
Total Accumulated Depreciation	(640,345)	(129,836)	-	(770,181)
Total Capital Assets Being Depreciated, Net	2,653,126	(98,652)	-	2,554,474
Business-Type Capital Assets, Net	\$ 3,102,994	\$ (75,330)	\$ -	\$ 3,027,664

F. Defined Benefit Pension Plans

Like the primary government, the Airport participates in the Ohio Public Employees Retirement System (OPERS). (See Note 13.)

The Airport's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2007, 2006 and 2005 was \$2,061, \$4,900 and \$7,518, respectively. Seventy-six percent has been contributed for 2007, and the full amount has been contributed for 2006 and 2005. There were no contributions made to the member-directed plan for 2007.

G. Postemployment Benefits

Like the primary government, the Airport participates in the Ohio Public Employees Retirement System (OPERS); see Note 14. The Airport's actual contributions for 2007, which were used to fund post-employment benefits, were \$893.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2007

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

H. Long-Term Debt

In 2005 the Airport Authority issued revenue bonds where the government income derived from the constructed assets will be used to retire the debt. The interest rate on the revenue bonds is 4.125 percent and they are scheduled to mature in 2035. Changes in the long-term obligations during 2007 were as follows:

	Amount Outstanding 12/31/2006	Additions	Reductions	Amount Outstanding 12/31/2007	Amount Due In One Year
<i>Business-Type Activities:</i>					
Revenue Bonds	\$ 1,369,545	\$ 6,055	\$ (25,500)	\$ 1,350,100	\$ 26,500

The annual requirements to retire this debt are as follows:

	2005 Revenue Bonds		
	Principal	Interest	Total
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	31,100	51,039	82,139
2013-2017	176,200	234,832	411,032
2018-2022	215,600	195,372	410,972
2023-2027	263,800	147,081	410,881
2028-2032	323,000	87,982	410,982
2033-2035	227,600	19,030	246,630
	\$ 1,350,100	\$ 951,363	\$ 2,301,463

I. Mediation/Pending Litigation

On May 23, 2005, the airport Authority entered into a twenty-year lease with Lakeside Aviation, LLC for the real property of the Airport, along with facilities, hangars, fixtures, easements, rights, licenses and privileges. Lakeside Aviation, LLC was to manage the operation of the Airport according to the terms of the lease. Rental income for the first ten years of the lease was to be \$120,000 per year payable in equal monthly installments. On August 13, 2007, Lakeside Aviation notified the Airport Authority that they would abandon the lease effective September 30, 2007. The agreement called for termination by mutual agreement or specific default conditions. None the conditions existed at the time of notification. The parties agreed to mediation as a preliminary step to seeking redress in court as required by the lease agreement. The mediation resulted in favorable settlement terms for the Airport. As of July 24, 2008, the Airport Authority has signed an agreement and is awaiting signature and payment from Lakeside

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2007

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:

2007		2006		2005	
Centerline Miles	Average PCR	Centerline Miles	Average PCR	Centerline Miles	Average PCR
348	66.82	347	66.25	347.79	64

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2007	\$ 4,089,185	\$ 4,021,138	\$ 68,047
2006	6,242,373	5,899,568	342,805
2005	4,773,399	4,097,793	675,606
2004	6,701,478	6,471,568	229,910
2003	6,034,158	5,848,197	185,961

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2007

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:

2007		2006		2005	
Number of Bridges	Average Condition Ranking	Number of Bridges	Average Condition Ranking	Number of Bridges	Average Condition Ranking
906	6.73	902	7.17	904	5.94

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
2007	\$ 1,090,659	\$ 1,221,094	\$ (130,435)
2006	2,104,738	1,862,702	242,036
2005	1,099,497	959,810	139,687
2004	1,503,162	1,407,588	95,574
2003	1,202,737	1,125,495	77,242

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

Combining Statements -- Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

Nonmajor Special Revenue Funds (Continued)

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

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

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

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

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 Fund – 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.

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.

County 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 Fund – To account for revenues from Homeland Security grants.

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

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

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

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

Economic Development Fund – 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.

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.

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, 2007

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 8,900,945	\$ 400,428	\$ 842,499	\$ 10,143,872
Cash and Cash Equivalents:				
In Segregated Accounts	2,003,700	-	-	2,003,700
Receivables:				
Taxes	2,869,779	871,045	15,550	3,756,374
Accounts	163,572	-	6,029	169,601
Special Assessments	217,462	5,966	-	223,428
Accrued Interest	1,938	-	-	1,938
Intergovernmental Receivable	1,089,687	51,441	947	1,142,075
Loans Receivable	2,051,393	-	-	2,051,393
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 17,298,476</u>	<u>\$ 1,328,880</u>	<u>\$ 865,025</u>	<u>\$ 19,492,381</u>
Liabilities				
Accounts Payable	\$ 413,650	\$ -	\$ 6,027	\$ 419,677
Accrued Wages and Benefits	165,308	-	-	165,308
Matured Compensated Absences Payable	57,067	-	-	57,067
Interfund Payable	87,645	-	-	87,645
Intergovernmental Payable	146,697	-	-	146,697
Deferred Revenue	3,604,363	928,452	16,497	4,549,312
<i>Total Liabilities</i>	<u>4,474,730</u>	<u>928,452</u>	<u>22,524</u>	<u>5,425,706</u>
Fund Balances				
Fund Balance:				
Reserved for Encumbrances	320,273	-	113,684	433,957
Reserved for Loans	2,051,393	-	-	2,051,393
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	10,452,080	-	-	10,452,080
Debt Service Fund	-	400,428	-	400,428
Capital Projects Funds	-	-	728,817	728,817
<i>Total Fund Balances</i>	<u>12,823,746</u>	<u>400,428</u>	<u>842,501</u>	<u>14,066,675</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 17,298,476</u>	<u>\$ 1,328,880</u>	<u>\$ 865,025</u>	<u>\$ 19,492,381</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2007

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$ 2,068,032	\$ 889,362	\$ 16,379	\$ 2,973,773
Charges for Services	4,031,496	-	138,313	4,169,809
Licenses and Permits	-	-	-	-
Fines and Forfeitures	56,224	-	-	56,224
Intergovernmental	9,185,680	124,238	2,209	9,312,127
Special Assessments	195,016	1,970	-	196,986
Interest	272,635	-	16,456	289,091
Contributions and Donations	30	-	-	30
Other	68,757	97,217	-	165,974
<i>Total Revenues</i>	<u>15,877,870</u>	<u>1,112,787</u>	<u>173,357</u>	<u>17,164,014</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	3,001,712	-	-	3,001,712
Judicial	65,564	-	124,641	190,205
Public Safety	2,198,612	-	-	2,198,612
Public Works	10,946	-	-	10,946
Health	1,108,725	-	-	1,108,725
Human Services	8,683,306	-	-	8,683,306
Other	1,401	2,925	-	4,326
Capital Outlay	318,435	-	161,327	479,762
Debt Service:				
Principal Retirement	44,122	929,466	-	973,588
Interest and Fiscal Charges	3,587	284,653	-	288,240
<i>Total Expenditures</i>	<u>15,436,410</u>	<u>1,217,044</u>	<u>285,968</u>	<u>16,939,422</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>441,460</u>	<u>(104,257)</u>	<u>(112,611)</u>	<u>224,592</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	274,320	-	-	274,320
Proceeds from Sales of Capital Assets	1,537	-	-	1,537
Transfers In	2,017,978	821,801	100,000	2,939,779
Transfers Out	(2,777,053)	(1,109,358)	(87,941)	(3,974,352)
<i>Total Other Financing Sources (Uses)</i>	<u>(483,218)</u>	<u>(287,557)</u>	<u>12,059</u>	<u>(758,716)</u>
<i>Net Change in Fund Balances</i>	(41,758)	(391,814)	(100,552)	(534,124)
<i>Fund Balances Beginning of Year</i>	<u>12,865,504</u>	<u>792,242</u>	<u>943,053</u>	<u>14,600,799</u>
<i>Fund Balances End of Year</i>	<u>\$ 12,823,746</u>	<u>\$ 400,428</u>	<u>\$ 842,501</u>	<u>\$ 14,066,675</u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2007

	<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	\$ 4,932	\$ 58,263	\$ 14,544	\$ 2,065,388
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	2,869,779
Accounts	-	-	459	260
Special Assessments	-	-	-	-
Accrued Interest	-	-	-	1,938
Intergovernmental Receivable	-	-	-	529,737
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 4,932</u>	<u>\$ 58,263</u>	<u>\$ 15,003</u>	<u>\$ 5,467,102</u>
Liabilities				
Accounts Payable	\$ 106	\$ 698	\$ -	\$ 279,966
Accrued Wages	-	732	-	81,120
Matured Compensated Absences Payable	-	-	-	41,482
Interfund Payable	-	-	-	-
Intergovernmental Payable	-	1,217	13,498	57,811
Deferred Revenue	-	-	-	3,035,492
<i>Total Liabilities</i>	<u>106</u>	<u>2,647</u>	<u>13,498</u>	<u>3,495,871</u>
Fund Balances				
Reserved for Encumbrances	54	-	-	142,902
Reserved for Loans	-	-	-	-
Unreserved, Undesignated (Deficit)	4,772	55,616	1,505	1,828,329
<i>Total Fund Balance (Deficit)</i>	<u>4,826</u>	<u>55,616</u>	<u>1,505</u>	<u>1,971,231</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 4,932</u>	<u>\$ 58,263</u>	<u>\$ 15,003</u>	<u>\$ 5,467,102</u>

<u>Probate Court</u>	<u>Indigent Guardianship</u>	<u>Child Support</u>	<u>Real Estate Assessment</u>	<u>Solid Waste</u>	<u>Northern Border Grant</u>	<u>Indigent Drivers</u>
\$ 1,408	\$ 2,399	\$ 454,883	\$ 1,373,811	\$ 559,536	\$ 13,508	\$ 270,896
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	31,073	-	82,421	-	-
-	-	-	-	-	-	-
-	-	-	-	-	6,860	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,408</u>	<u>\$ 2,399</u>	<u>\$ 485,956</u>	<u>\$ 1,373,811</u>	<u>\$ 641,957</u>	<u>\$ 20,368</u>	<u>\$ 270,896</u>
\$ -	\$ -	\$ 338	\$ 70,411	\$ 27,360	\$ -	\$ -
-	-	28,339	9,651	1,021	-	-
-	-	-	15,585	-	-	-
-	-	17,562	-	-	-	-
-	-	27,138	8,957	1,113	-	-
-	-	-	-	-	-	-
-	-	73,377	104,604	29,494	-	-
-	-	100,811	1,421	2,202	-	420
-	-	-	-	-	-	-
<u>1,408</u>	<u>2,399</u>	<u>311,768</u>	<u>1,267,786</u>	<u>610,261</u>	<u>20,368</u>	<u>270,476</u>
<u>1,408</u>	<u>2,399</u>	<u>412,579</u>	<u>1,269,207</u>	<u>612,463</u>	<u>20,368</u>	<u>270,896</u>
<u>\$ 1,408</u>	<u>\$ 2,399</u>	<u>\$ 485,956</u>	<u>\$ 1,373,811</u>	<u>\$ 641,957</u>	<u>\$ 20,368</u>	<u>\$ 270,896</u>

(Continued)

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2007

	<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	\$ 216,283	\$ 14,692	\$ 15,173	\$ 45,319
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	-
Accounts	5,000	1,332	1,080	-
Special Assessments	-	-	-	-
Accrued Interest	-	-	-	-
Intergovernmental Receivable	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 221,283</u>	<u>\$ 16,024</u>	<u>\$ 16,253</u>	<u>\$ 45,319</u>
Liabilities				
Accounts Payable	\$ 627	\$ -	\$ -	\$ -
Accrued Wages	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-
Interfund Payable	-	-	-	-
Intergovernmental Payable	-	-	-	-
Deferred Revenue	-	-	-	-
<i>Total Liabilities</i>	<u>627</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Reserved for Encumbrances	-	-	-	-
Reserved for Loans	-	-	-	-
Unreserved, Undesignated (Deficit)	220,656	16,024	16,253	45,319
<i>Total Fund Balance (Deficit)</i>	<u>220,656</u>	<u>16,024</u>	<u>16,253</u>	<u>45,319</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 221,283</u>	<u>\$ 16,024</u>	<u>\$ 16,253</u>	<u>\$ 45,319</u>

<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>
\$ 51,418	\$ 225,190	\$ 1,520	\$ 926,765	\$ 6,280	\$ 64,009	\$ 133,400
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	9,255	-	-	-	-	5,677
-	-	-	-	-	-	-
-	-	-	-	-	-	-
16,029	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 67,447</u>	<u>\$ 234,445</u>	<u>\$ 1,520</u>	<u>\$ 926,765</u>	<u>\$ 6,280</u>	<u>\$ 64,009</u>	<u>\$ 139,077</u>
\$ -	\$ 1,183	\$ -	\$ -	\$ -	\$ -	\$ -
2,631	16,041	-	3,993	-	-	1,319
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,596	13,782	-	3,948	-	-	1,327
-	-	-	-	-	-	-
<u>5,227</u>	<u>31,006</u>	<u>-</u>	<u>7,941</u>	<u>-</u>	<u>-</u>	<u>2,646</u>
-	10,542	-	-	-	-	-
-	-	-	-	-	-	-
<u>62,220</u>	<u>192,897</u>	<u>1,520</u>	<u>918,824</u>	<u>6,280</u>	<u>64,009</u>	<u>136,431</u>
<u>62,220</u>	<u>203,439</u>	<u>1,520</u>	<u>918,824</u>	<u>6,280</u>	<u>64,009</u>	<u>136,431</u>
<u>\$ 67,447</u>	<u>\$ 234,445</u>	<u>\$ 1,520</u>	<u>\$ 926,765</u>	<u>\$ 6,280</u>	<u>\$ 64,009</u>	<u>\$ 139,077</u>

(Continued)

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2007

	<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	\$ 149,518	\$ 53,100	\$ 371,427	\$ 27,321
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Special Assessments	-	-	217,462	-
Accrued Interest	-	-	-	-
Intergovernmental Receivable	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 149,518</u>	<u>\$ 53,100</u>	<u>\$ 588,889</u>	<u>\$ 27,321</u>
Liabilities				
Accounts Payable	\$ -	\$ -	\$ 4,012	\$ -
Accrued Wages	3,587	-	1,311	-
Matured Compensated Absences Payable	-	-	-	-
Interfund Payable	-	-	-	-
Intergovernmental Payable	3,472	-	1,222	-
Deferred Revenue	-	-	217,462	-
<i>Total Liabilities</i>	<u>7,059</u>	<u>-</u>	<u>224,007</u>	<u>-</u>
Fund Balances				
Reserved for Encumbrances	-	-	329	-
Reserved for Loans	-	-	-	-
Unreserved, Undesignated (Deficit)	142,459	53,100	364,553	27,321
<i>Total Fund Balance (Deficit)</i>	<u>142,459</u>	<u>53,100</u>	<u>364,882</u>	<u>27,321</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 149,518</u>	<u>\$ 53,100</u>	<u>\$ 588,889</u>	<u>\$ 27,321</u>

<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 Projects</u>
\$ 24,887	\$ 12,948	\$ 57,804	\$ 382,515	\$ 215,010	\$ 8,797	\$ 538,193
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	5,048	16,737	-	-	3,911
-	-	-	-	-	-	-
-	1,386	-	-	11,250	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 24,887</u>	<u>\$ 14,334</u>	<u>\$ 62,852</u>	<u>\$ 399,252</u>	<u>\$ 226,260</u>	<u>\$ 8,797</u>	<u>\$ 542,104</u>
\$ -	\$ -	\$ 525	\$ -	\$ -	\$ -	\$ 276
2,686	1,344	-	5,359	-	-	175
-	-	-	-	-	-	-
-	-	-	-	5,083	-	-
3,178	1,357	761	5,145	-	-	175
-	-	-	-	11,250	-	-
<u>5,864</u>	<u>2,701</u>	<u>1,286</u>	<u>10,504</u>	<u>16,333</u>	<u>-</u>	<u>626</u>
-	-	1,920	-	58,670	-	146
-	-	-	-	-	-	-
<u>19,023</u>	<u>11,633</u>	<u>59,646</u>	<u>388,748</u>	<u>151,257</u>	<u>8,797</u>	<u>541,332</u>
<u>19,023</u>	<u>11,633</u>	<u>61,566</u>	<u>388,748</u>	<u>209,927</u>	<u>8,797</u>	<u>541,478</u>
<u>\$ 24,887</u>	<u>\$ 14,334</u>	<u>\$ 62,852</u>	<u>\$ 399,252</u>	<u>\$ 226,260</u>	<u>\$ 8,797</u>	<u>\$ 542,104</u>

(Continued)

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2007

	Emergency Management Department of Justice	Workforce Development	HUD Grant	Clerk of Courts Special Projects
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 14,626	\$ -	\$ 41,926	\$ 225,575
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	1,319
Special Assessments	-	-	-	-
Accrued Interest	-	-	-	-
Intergovernmental Receivable	72,248	173,182	278,995	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 86,874</u>	<u>\$ 173,182</u>	<u>\$ 320,921</u>	<u>\$ 226,894</u>
Liabilities				
Accounts Payable	\$ -	\$ -	\$ 28,041	\$ -
Accrued Wages	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-
Interfund Payable	65,000	-	-	-
Intergovernmental Payable	-	-	-	-
Deferred Revenue	61,164	-	278,995	-
<i>Total Liabilities</i>	<u>126,164</u>	<u>-</u>	<u>307,036</u>	<u>-</u>
Fund Balances				
Reserved for Encumbrances	-	-	761	95
Reserved for Loans	-	-	-	-
Unreserved, Undesignated (Deficit)	(39,290)	173,182	13,124	226,799
<i>Total Fund Balance (Deficit)</i>	<u>(39,290)</u>	<u>173,182</u>	<u>13,885</u>	<u>226,894</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 86,874</u>	<u>\$ 173,182</u>	<u>\$ 320,921</u>	<u>\$ 226,894</u>

<u>Economic Development</u>	<u>503 Corporation</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 257,681	\$ -	\$ 8,900,945
-	2,003,700	2,003,700
-	-	2,869,779
-	-	163,572
-	-	217,462
-	-	1,938
-	-	1,089,687
-	2,051,393	2,051,393
-	-	-
<u>\$ 257,681</u>	<u>\$ 4,055,093</u>	<u>\$ 17,298,476</u>
\$ -	\$ 107	\$ 413,650
-	5,999	165,308
-	-	57,067
-	-	87,645
-	-	146,697
-	-	3,604,363
-	6,106	4,474,730
-	-	320,273
-	2,051,393	2,051,393
257,681	1,997,594	10,452,080
<u>257,681</u>	<u>4,048,987</u>	<u>12,823,746</u>
<u>\$ 257,681</u>	<u>\$ 4,055,093</u>	<u>\$ 17,298,476</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2007

	<u>Viaduct Lighting</u>	<u>Dog and Kennel</u>	<u>Marriage License</u>	<u>Children Service</u>
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ 2,068,032
Charges for Services	-	109,013	11,475	84,063
Fines and Forfeitures	-	2,480	-	-
Intergovernmental	1,431	-	12,059	4,776,159
Special Assessments	-	-	-	-
Interest	-	-	-	-
Contributions and Donations	-	30	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>1,431</u>	<u>111,523</u>	<u>23,534</u>	<u>6,928,254</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	946	-	-	-
Health	-	158,467	23,534	-
Human Services	-	-	-	6,816,949
Other	-	-	-	-
Capital Outlay	-	-	-	44,115
Debt Service:				
Principal Retirement	-	18,225	-	-
Interest and Fiscal Charges	-	3,587	-	-
<i>Total Expenditures</i>	<u>946</u>	<u>180,279</u>	<u>23,534</u>	<u>6,861,064</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>485</u>	<u>(68,756)</u>	<u>-</u>	<u>67,190</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	-	-	-	-
Proceeds for Sale of Capital Assets	-	-	-	-
Transfers In	-	90,000	-	-
Transfers Out	-	(6,375)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>83,625</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	485	14,869	-	67,190
<i>Fund Balances Beginning of Year</i>	<u>4,341</u>	<u>40,747</u>	<u>1,505</u>	<u>1,904,041</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 4,826</u>	<u>\$ 55,616</u>	<u>\$ 1,505</u>	<u>\$ 1,971,231</u>

<u>Probate Court</u>	<u>Indigent Guardianship</u>	<u>Child Support</u>	<u>Real Estate Assessment</u>	<u>Solid Waste</u>	<u>Northern Border Grant</u>	<u>Indigent Drivers</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
648	10,375	573,536	1,029,699	494,910	-	-
-	-	-	-	-	-	18,720
-	-	1,901,468	-	-	20,368	14,515
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	258	-	26,337	-	-
<u>648</u>	<u>10,375</u>	<u>2,475,262</u>	<u>1,029,699</u>	<u>521,247</u>	<u>20,368</u>	<u>33,235</u>
-	-	-	1,047,328	-	-	-
2,106	13,062	-	-	-	-	-
-	-	-	-	-	-	14,587
-	-	-	-	644,398	-	-
-	-	1,866,357	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,106</u>	<u>13,062</u>	<u>1,866,357</u>	<u>1,047,328</u>	<u>644,398</u>	<u>-</u>	<u>14,587</u>
<u>(1,458)</u>	<u>(2,687)</u>	<u>608,905</u>	<u>(17,629)</u>	<u>(123,151)</u>	<u>20,368</u>	<u>18,648</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	75,000	-	318	-	-
-	-	(730,000)	-	-	-	-
<u>-</u>	<u>-</u>	<u>(655,000)</u>	<u>-</u>	<u>318</u>	<u>-</u>	<u>-</u>
(1,458)	(2,687)	(46,095)	(17,629)	(122,833)	20,368	18,648
<u>2,866</u>	<u>5,086</u>	<u>458,674</u>	<u>1,286,836</u>	<u>735,296</u>	<u>-</u>	<u>252,248</u>
<u>\$ 1,408</u>	<u>\$ 2,399</u>	<u>\$ 412,579</u>	<u>\$ 1,269,207</u>	<u>\$ 612,463</u>	<u>\$ 20,368</u>	<u>\$ 270,896</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, 2007

	Litter Control	Juvenile Special Projects	Probate Dispute Resolution	Enforcement and Education
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Charges for Services	5,000	-	-	-
Fines and Forfeitures	-	17,992	15,109	1,923
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Contributions and Donations	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>5,000</u>	<u>17,992</u>	<u>15,109</u>	<u>1,923</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	13,802	8,901	-
Public Safety	-	-	-	-
Public Works	10,000	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>10,000</u>	<u>13,802</u>	<u>8,901</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,000)</u>	<u>4,190</u>	<u>6,208</u>	<u>1,923</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	-	-	-	-
Proceeds for Sale of Capital Assets	1,537	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	(2,500)	(2,500)	-
<i>Total Other Financing Sources (Uses)</i>	<u>1,537</u>	<u>(2,500)</u>	<u>(2,500)</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(3,463)	1,690	3,708	1,923
<i>Fund Balances Beginning of Year</i>	<u>224,119</u>	<u>14,334</u>	<u>12,545</u>	<u>43,396</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 220,656</u>	<u>\$ 16,024</u>	<u>\$ 16,253</u>	<u>\$ 45,319</u>

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	9,433	-	287,501	-	-	107,024
-	-	-	-	-	-	-
158,646	263,441	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	44,658	-	14,967	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>158,646</u>	<u>272,874</u>	<u>-</u>	<u>332,159</u>	<u>-</u>	<u>14,967</u>	<u>107,024</u>
-	-	-	208,908	-	-	-
-	-	-	-	-	-	-
196,200	1,063,841	-	-	-	-	97,306
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,401	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>196,200</u>	<u>1,063,841</u>	<u>-</u>	<u>208,908</u>	<u>-</u>	<u>1,401</u>	<u>97,306</u>
<u>(37,554)</u>	<u>(790,967)</u>	<u>-</u>	<u>123,251</u>	<u>-</u>	<u>13,566</u>	<u>9,718</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
54,741	800,000	-	-	-	-	99,110
(940)	-	-	-	(74,611)	-	(108,417)
<u>53,801</u>	<u>800,000</u>	<u>-</u>	<u>-</u>	<u>(74,611)</u>	<u>-</u>	<u>(9,307)</u>
16,247	9,033	-	123,251	(74,611)	13,566	411
<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>\$ 62,220</u>	<u>\$ 203,439</u>	<u>\$ 1,520</u>	<u>\$ 918,824</u>	<u>\$ 6,280</u>	<u>\$ 64,009</u>	<u>\$ 136,431</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, 2007

	<u>Emergency Management</u>	<u>Special Emergency Planning</u>	<u>Emergency 911</u>	<u>Drug Abuse Resistance Education</u>
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Charges for Services	185,335	-	210,486	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	38,403	33,099	-	-
Special Assessments	-	-	195,016	-
Interest	-	-	-	-
Contributions and Donations	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>223,738</u>	<u>33,099</u>	<u>405,502</u>	<u>-</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	223,027	7,481	247,787	5,005
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	274,320	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>223,027</u>	<u>7,481</u>	<u>522,107</u>	<u>5,005</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>711</u>	<u>25,618</u>	<u>(116,605)</u>	<u>(5,005)</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	-	-	274,320	-
Proceeds for Sale of Capital Assets	-	-	-	-
Transfers In	41,991	-	-	-
Transfers Out	-	(15,000)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>41,991</u>	<u>(15,000)</u>	<u>274,320</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	42,702	10,618	157,715	(5,005)
<i>Fund Balances Beginning of Year</i>	<u>99,757</u>	<u>42,482</u>	<u>207,167</u>	<u>32,326</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 142,459</u>	<u>\$ 53,100</u>	<u>\$ 364,882</u>	<u>\$ 27,321</u>

<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 Projects</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	201,305	353,139	-	-	88,947
-	-	-	-	-	-	-
36,000	62,392	-	-	1,230,551	35,380	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	33,063	-	-
<u>36,000</u>	<u>62,392</u>	<u>201,305</u>	<u>353,139</u>	<u>1,263,614</u>	<u>35,380</u>	<u>88,947</u>
-	-	-	306,932	903,921	35,380	-
-	-	-	-	-	-	15,080
151,240	79,347	39,061	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>151,240</u>	<u>79,347</u>	<u>39,061</u>	<u>306,932</u>	<u>903,921</u>	<u>35,380</u>	<u>15,080</u>
<u>(115,240)</u>	<u>(16,955)</u>	<u>162,244</u>	<u>46,207</u>	<u>359,693</u>	<u>-</u>	<u>73,867</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
50,000	10,000	-	-	-	-	1,016
-	-	(300,000)	(43,710)	(292,318)	-	-
<u>50,000</u>	<u>10,000</u>	<u>(300,000)</u>	<u>(43,710)</u>	<u>(292,318)</u>	<u>-</u>	<u>1,016</u>
(65,240)	(6,955)	(137,756)	2,497	67,375	-	74,883
<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>\$ 19,023</u>	<u>\$ 11,633</u>	<u>\$ 61,566</u>	<u>\$ 388,748</u>	<u>\$ 209,927</u>	<u>\$ 8,797</u>	<u>\$ 541,478</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, 2007

	Emergency Management Department of Justice	Workforce Development	Hud Grant	Hazard Mitigation Grant
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	31,343	384,298	180,002	6,125
Special Assessments	-	-	-	-
Interest	-	-	3,050	-
Contributions and Donations	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>31,343</u>	<u>384,298</u>	<u>183,052</u>	<u>6,125</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	71,230	-	-	2,500
Public Works	-	-	-	-
Health	-	-	282,326	-
Human Services	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>71,230</u>	<u>-</u>	<u>282,326</u>	<u>2,500</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(39,887)</u>	<u>384,298</u>	<u>(99,274)</u>	<u>3,625</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	-	-	-	-
Proceeds for Sale of Capital Assets	-	-	-	-
Transfers In	6,565	-	-	-
Transfers Out	(26,991)	(211,116)	-	(6,565)
<i>Total Other Financing Sources (Uses)</i>	<u>(20,426)</u>	<u>(211,116)</u>	<u>-</u>	<u>(6,565)</u>
<i>Net Change in Fund Balances</i>	(60,313)	173,182	(99,274)	(2,940)
<i>Fund Balances Beginning of Year</i>	<u>21,023</u>	<u>-</u>	<u>113,159</u>	<u>2,940</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ (39,290)</u>	<u>\$ 173,182</u>	<u>\$ 13,885</u>	<u>\$ -</u>

<u>Clerk of Courts Special Projects</u>	<u>Ecnomic Development</u>	<u>503 Corporation</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ -	\$ -	\$ -	\$ 2,068,032
269,607	-	-	4,031,496
-	-	-	56,224
-	-	-	9,185,680
-	-	-	195,016
-	-	209,960	272,635
-	-	-	30
-	5,440	3,659	68,757
<u>269,607</u>	<u>5,440</u>	<u>213,619</u>	<u>15,877,870</u>
-	89,405	409,838	3,001,712
12,613	-	-	65,564
-	-	-	2,198,612
-	-	-	10,946
-	-	-	1,108,725
-	-	-	8,683,306
-	-	-	1,401
-	-	-	318,435
-	-	25,897	44,122
-	-	-	3,587
<u>12,613</u>	<u>89,405</u>	<u>435,735</u>	<u>15,436,410</u>
<u>256,994</u>	<u>(83,965)</u>	<u>(222,116)</u>	<u>441,460</u>
-	-	-	274,320
-	-	-	1,537
-	789,237	-	2,017,978
<u>(158,903)</u>	<u>(797,107)</u>	<u>-</u>	<u>(2,777,053)</u>
<u>(158,903)</u>	<u>(7,870)</u>	<u>-</u>	<u>(483,218)</u>
98,091	(91,835)	(222,116)	(41,758)
<u>128,803</u>	<u>349,516</u>	<u>4,271,103</u>	<u>12,865,504</u>
<u>\$ 226,894</u>	<u>\$ 257,681</u>	<u>\$ 4,048,987</u>	<u>\$ 12,823,746</u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2007

	<u>Construction</u>	<u>Permanent Improvement</u>	<u>Ditch Maintenance</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$ 387,416	\$ 141,711	\$ 17,715
Receivables:			
Taxes	-	15,550	-
Accounts	-	-	-
Intergovernmental Receivable	-	947	-
<i>Total Assets</i>	<u>\$ 387,416</u>	<u>\$ 158,208</u>	<u>\$ 17,715</u>
Liabilities			
Accounts Payable	\$ -	\$ -	\$ -
Deferred Revenue	-	16,497	-
<i>Total Liabilities</i>	<u>-</u>	<u>16,497</u>	<u>-</u>
Fund Balances			
Reserved for Encumbrances	31,069	77,045	-
Unreserved, Undesignated	356,347	64,666	17,715
<i>Total Fund Balances</i>	<u>387,416</u>	<u>141,711</u>	<u>17,715</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 387,416</u>	<u>\$ 158,208</u>	<u>\$ 17,715</u>

County Court Computer	Total Nonmajor Capital Projects Funds
\$ 295,657	\$ 842,499
-	15,550
6,029	6,029
-	947
<u>\$ 301,686</u>	<u>\$ 865,025</u>
\$ 6,027	\$ 6,027
-	16,497
<u>6,027</u>	<u>22,524</u>
5,570	113,684
290,089	728,817
<u>295,659</u>	<u>842,501</u>
<u>\$ 301,686</u>	<u>\$ 865,025</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2007

	<u>Construction</u>	<u>Permanent Improvement</u>	<u>Ditch Maintenance</u>
Revenues			
Property Taxes	\$ -	\$ 16,379	\$ -
Charges for Services	-	-	815
Intergovernmental	-	2,209	-
Interest	16,386	-	70
<i>Total Revenues</i>	<u>16,386</u>	<u>18,588</u>	<u>885</u>
Expenditures			
Current:			
General Government - Judicial	-	-	-
Capital Outlay	127,600	33,727	-
<i>Total Expenditures</i>	<u>127,600</u>	<u>33,727</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(111,214)</u>	<u>(15,139)</u>	<u>885</u>
Other Financing Sources (Uses)			
Transfers In	100,000	-	-
Transfers Out	-	(30,750)	-
<i>Total Other Financing Sources (Uses)</i>	<u>100,000</u>	<u>(30,750)</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(11,214)	(45,889)	885
<i>Fund Balance Beginning of Year</i>	<u>398,630</u>	<u>187,600</u>	<u>16,830</u>
<i>Fund Balances End of Year</i>	<u>\$ 387,416</u>	<u>\$ 141,711</u>	<u>\$ 17,715</u>

County Court Computer	Total Nonmajor Capital Projects Funds
\$ -	\$ 16,379
137,498	138,313
-	2,209
-	16,456
<u>137,498</u>	<u>173,357</u>
124,641	124,641
-	161,327
<u>124,641</u>	<u>285,968</u>
<u>12,857</u>	<u>(112,611)</u>
-	100,000
<u>(57,191)</u>	<u>(87,941)</u>
<u>(57,191)</u>	<u>12,059</u>
(44,334)	(100,552)
<u>339,993</u>	<u>943,053</u>
<u>\$ 295,659</u>	<u>\$ 842,501</u>

Combining Statements – Fiduciary Funds

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

Private Purpose Trust Funds

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

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

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

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

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

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

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

Agency Funds

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

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.

(Continued)

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
Ashtabula City Permit Fees
Family and Children
Local Government Revenue Assistance
Unemployment Compensation
Ohio Elections Commission
Recorders Housing
Public Defenders Indigent

Ashtabula County, Ohio
Combining Statement of Net Assets
Private Purpose Trust Funds
December 31, 2007

	Mental Retardation	Children's Trust	County Trust	County Home Resident Trust
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 338,123	\$ 54,646	\$ -	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	223,066	54,719	61,143
Accrued Interest Receivable	-	-	194	-
<i>Total Assets</i>	<u>338,123</u>	<u>277,712</u>	<u>54,913</u>	<u>61,143</u>
Liabilities				
	-	-	-	-
Net Assets				
Held in Trust for Nursing Home	-	-	-	61,143
Held in Trust for Children's Services	-	277,712	-	-
Held in Trust for Mental Retardation	338,123	-	-	-
Held in Trust for Law Enforcement	-	-	-	-
Held in Trust for Scholarship	-	-	54,913	-
Restricted for Other Purposes	<u>\$ 338,123</u>	<u>\$ 277,712</u>	<u>\$ 54,913</u>	<u>\$ 61,143</u>

<u>Law Enforcement</u>	<u>Nursing Home Memorial Foundation</u>	<u>Total</u>
\$ -	\$ 135,335	\$ 528,104
174,477	-	513,405
487	-	681
<u>174,964</u>	<u>135,335</u>	<u>1,042,190</u>
<u>-</u>	<u>-</u>	<u>-</u>
-	135,335	196,478
-	-	277,712
-	-	338,123
174,964	-	174,964
-	-	54,913
<u>\$ 174,964</u>	<u>\$ 135,335</u>	<u>\$ 1,042,190</u>

Ashtabula County, Ohio
Combining Statement of Changes in Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2007

	<u>Mental Retardation</u>	<u>Children's Trust</u>	<u>County Trust</u>
Additions			
Contributions	\$ 3,094	\$ 13,202	\$ -
Interest	16,419	-	2,667
Miscellaneous	-	-	-
<i>Total Additions</i>	<u>19,513</u>	<u>13,202</u>	<u>2,667</u>
Deductions			
Change in Fair Value of Investments	-	48,919	-
Other Operating Expenses	<u>2,211</u>	<u>18,278</u>	<u>525</u>
<i>Total Deductions</i>	<u>2,211</u>	<u>67,197</u>	<u>525</u>
<i>Change in Net Assets</i>	17,302	(53,995)	2,142
<i>Net Assets Beginning of Year, Restated (See Note 3)</i>	<u>320,821</u>	<u>331,707</u>	<u>52,771</u>
<i>Net Assets End of Year</i>	<u>\$ 338,123</u>	<u>\$ 277,712</u>	<u>\$ 54,913</u>

<u>County Home Resident Trust</u>	<u>Law Enforcement</u>	<u>Nursing Home Memorial Foundation</u>	<u>Total</u>
\$ 131,125	\$ 89,604	\$ -	\$ 237,025
234	5,409	7,005	31,734
-	-	60,430	60,430
<u>131,359</u>	<u>95,013</u>	<u>67,435</u>	<u>329,189</u>
-	-	-	48,919
<u>119,228</u>	<u>72,885</u>	<u>-</u>	<u>213,127</u>
<u>119,228</u>	<u>72,885</u>	<u>-</u>	<u>262,046</u>
12,131	22,128	67,435	67,143
<u>49,012</u>	<u>152,836</u>	<u>67,900</u>	<u>975,047</u>
<u>\$ 61,143</u>	<u>\$ 174,964</u>	<u>\$ 135,335</u>	<u>\$ 1,042,190</u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
Undivided General Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 3,843,681	\$ 83,171,234	\$ 83,471,034	\$ 3,543,881
Receivables:				
Taxes	\$ 75,495,569	\$ 74,111,372	\$ 75,495,569	\$ 74,111,372
Special Assessments	\$ 4,437,959	\$ 4,421,810	\$ 4,437,959	\$ 4,421,810
<i>Total Assets</i>	<u>\$ 83,777,209</u>	<u>\$ 161,704,416</u>	<u>\$ 163,404,562</u>	<u>\$ 82,077,063</u>
Liabilities				
Intergovernmental Payable	<u>\$ 83,777,209</u>	<u>\$ 78,233,382</u>	<u>\$ 79,933,528</u>	<u>\$ 82,077,063</u>
Auto License				
Assets				
Intergovernmental Receivable	<u>\$ 675,090</u>	<u>\$ 1,576,080</u>	<u>\$ 1,719,302</u>	<u>\$ 531,868</u>
Liabilities				
Intergovernmental Payable	<u>\$ 675,090</u>	<u>\$ 531,868</u>	<u>\$ 675,090</u>	<u>\$ 531,868</u>
Cigarette Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$ 26</u>	<u>\$ 5,176</u>	<u>\$ 5,201</u>	<u>\$ 1</u>
Liabilities				
Intergovernmental Payable	<u>\$ 26</u>	<u>\$ -</u>	<u>\$ 25</u>	<u>\$ 1</u>
Township Gas Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 2,411,676	\$ 2,411,676	\$ -
Intergovernmental Receivable	<u>1,163,760</u>	<u>1,207,814</u>	<u>1,163,760</u>	<u>1,207,814</u>
<i>Total Assets</i>	<u>\$ 1,163,760</u>	<u>\$ 3,619,490</u>	<u>\$ 3,575,436</u>	<u>\$ 1,207,814</u>
Liabilities				
Intergovernmental Payable	<u>\$ 1,163,760</u>	<u>\$ 1,207,814</u>	<u>\$ 1,163,760</u>	<u>\$ 1,207,814</u>

(Continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
Undivided Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 3,855,641	\$ 3,855,641	\$ -
Intergovernmental Receivable	1,358,155	1,535,751	1,358,155	1,535,751
<i>Total Assets</i>	<u>\$ 1,358,155</u>	<u>\$ 5,391,392</u>	<u>\$ 5,213,796</u>	<u>\$ 1,535,751</u>
Liabilities				
Intergovernmental Payable	<u>\$ 1,358,155</u>	<u>\$ 1,535,751</u>	<u>\$ 1,358,155</u>	<u>\$ 1,535,751</u>
Trailer Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$ 112,704</u>	<u>\$ 693,255</u>	<u>\$ 707,271</u>	<u>\$ 98,688</u>
Liabilities				
Intergovernmental Payable	<u>\$ 112,704</u>	<u>\$ 693,255</u>	<u>\$ 707,271</u>	<u>\$ 98,688</u>
Law Library				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 5,777	\$ 204,544	\$ 208,795	\$ 1,526
Cash and Cash Equivalents in Segregated Accounts	22,501	-	18,630	3,871
Accounts Receivable	6,686	11,970	6,686	11,970
Intergovernmental Receivable	-	1,423	-	1,423
<i>Total Assets</i>	<u>\$ 34,964</u>	<u>\$ 217,937</u>	<u>\$ 234,111</u>	<u>\$ 18,790</u>
Liabilities				
Intergovernmental Payable	\$ 27,418	\$ 3,295	\$ 11,923	\$ 18,790
Undistributed Monies	7,546	-	7,546	-
<i>Total Liabilities</i>	<u>\$ 34,964</u>	<u>\$ 3,295</u>	<u>\$ 19,469</u>	<u>\$ 18,790</u>
Unclaimed Forfeited Land				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$ 35,432</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,432</u>
Liabilities				
Undistributed Monies	<u>\$ 35,432</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,432</u>

(Continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
<i>Undivided Personal Property Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 529,033	\$ 12,363,767	\$ 11,883,532	\$ 1,009,268
Taxes Receivable	14,580,952	9,610,728	14,580,952	9,610,728
<i>Total Assets</i>	<u>\$ 15,109,985</u>	<u>\$ 21,974,495</u>	<u>\$ 26,464,484</u>	<u>\$ 10,619,996</u>
Liabilities				
Intergovernmental Payable	<u>\$ 15,109,985</u>	<u>\$ 10,090,963</u>	<u>\$ 14,580,952</u>	<u>\$ 10,619,996</u>
<i>Library and Local Government</i>				
Assets				
Intergovernmental Receivable	<u>\$ 2,085,401</u>	<u>\$ 1,842,860</u>	<u>\$ 2,085,401</u>	<u>\$ 1,842,860</u>
Liabilities				
Intergovernmental Payable	<u>\$ 2,085,401</u>	<u>\$ 1,842,860</u>	<u>\$ 2,085,401</u>	<u>\$ 1,842,860</u>
<i>Inheritance Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$ 344,369</u>	<u>\$ 1,606,935</u>	<u>\$ 1,671,599</u>	<u>\$ 279,705</u>
Liabilities				
Intergovernmental Payable	<u>\$ 344,369</u>	<u>\$ 1,606,935</u>	<u>\$ 1,671,599</u>	<u>\$ 279,705</u>
<i>Payroll Clearing</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$ 208,272</u>	<u>\$ 48,570</u>	<u>\$ -</u>	<u>\$ 256,842</u>
Liabilities				
Undistributed Monies	<u>\$ 208,272</u>	<u>\$ 48,570</u>	<u>\$ -</u>	<u>\$ 256,842</u>
<i>Economic Development</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 53,046	\$ 27,834	\$ 80,880	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	1,003	-	1,003
Accounts Receivable	<u>1,049</u>	<u>-</u>	<u>1,049</u>	<u>-</u>
<i>Total Assets</i>	<u>\$ 54,095</u>	<u>\$ 28,837</u>	<u>\$ 81,929</u>	<u>\$ 1,003</u>
Liabilities				
Intergovernmental Payable	<u>\$ 54,095</u>	<u>\$ -</u>	<u>\$ 53,092</u>	<u>\$ 1,003</u>

(Continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
Prepayment				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 412,429	\$ 52,085	\$ -	\$ 464,514
Liabilities				
Intergovernmental Payable	\$ 412,429	\$ 52,085	\$ -	\$ 464,514
Metropolitan Park				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 16,960	\$ 48,134	\$ 53,271	\$ 11,823
Liabilities				
Undistributed Monies	\$ 16,960	\$ -	\$ 5,137	\$ 11,823
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 1,630,191	\$ 1,820,833	\$ 1,799,770	\$ 1,651,254
Liabilities				
Intergovernmental Payable	\$ -	\$ 12,900	\$ -	\$ 12,900
Undistributed Monies	1,630,191	8,163	-	1,638,354
<i>Total Liabilities</i>	\$ 1,630,191	\$ 21,063	\$ -	\$ 1,651,254
Soil and Water Special				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 79,573	\$ 199,199	\$ 186,492	\$ 92,280
Liabilities				
Intergovernmental Payable	\$ -	\$ 9,334	\$ -	\$ 9,334
Undistributed Monies	79,573	3,373	-	82,946
<i>Total Liabilities</i>	\$ 79,573	\$ 12,707	\$ -	\$ 92,280
Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 1,269,329	\$ -	\$ 190,750	\$ 1,078,579
Interest Receivable	-	956	-	956
<i>Total Assets</i>	\$ 1,269,329	\$ 956	\$ 190,750	\$ 1,079,535
Liabilities				
Undistributed Monies	\$ 1,269,329	\$ 956	\$ 190,750	\$ 1,079,535

(Continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
County Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 233,247	\$ -	\$ 24,530	\$ 208,717
Liabilities				
Undistributed Monies	\$ 233,247	\$ -	\$ 24,530	\$ 208,717
Alimony / Support				
Assets				
Accounts Receivable	\$ 4,204,956	\$ -	\$ 4,204,956	\$ -
Liabilities				
Deposits Held and Due to Others	\$ 4,204,956	\$ -	\$ 4,204,956	\$ -
Inmate				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 17,253	\$ -	\$ 5,503	\$ 11,750
Liabilities				
Undistributed Monies	\$ 17,253	\$ -	\$ 5,503	\$ 11,750
Refund Occupancy				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 687,243	\$ 143,755	\$ 202,164	\$ 628,834
Liabilities				
Accounts Payable	\$ -	\$ 814	\$ -	\$ 814
Undistributed Monies	687,243	-	59,223	628,020
<i>Total Liabilities</i>	\$ 687,243	\$ 814	\$ 59,223	\$ 628,834
Homestead and Rollback				
Assets				
Intergovernmental Receivable	\$ 685,909	\$ -	\$ 685,909	\$ -
Liabilities				
Intergovernmental Payable	\$ 685,909	\$ -	\$ 685,909	\$ -
Ashtabula City Permit Fees				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 7,800	\$ 272,325	\$ 254,175	\$ 25,950
Liabilities				
Intergovernmental Payable	\$ 7,800	\$ 272,325	\$ 254,175	\$ 25,950

(Continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
<i>Family and Children</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 129,119	\$ 763,676	\$ 598,307	\$ 294,488
Accounts Receivable	-	3,047	-	3,047
<i>Total Assets</i>	<u>\$ 129,119</u>	<u>\$ 766,723</u>	<u>\$ 598,307</u>	<u>\$ 297,535</u>
Liabilities				
Accounts Payable	\$ 818	\$ 370	\$ 818	\$ 370
Undistributed Monies	128,301	168,864	-	297,165
<i>Total Liabilities</i>	<u>\$ 129,119</u>	<u>\$ 169,234</u>	<u>\$ 818</u>	<u>\$ 297,535</u>
<i>Local Government Revenue Assistance</i>				
Assets				
Intergovernmental Receivable	\$ 306,314	\$ -	\$ 306,314	\$ -
Liabilities				
Intergovernmental Payable	\$ 306,314	\$ -	\$ 306,314	\$ -
<i>Unemployment Compensation</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 66,635	\$ 38,454	\$ 47,917	\$ 57,172
Liabilities				
Intergovernmental Payable	\$ 66,635	\$ 38,454	\$ 47,917	\$ 57,172
<i>Ohio Elections Commission</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 4,900	\$ 4,350	\$ 8,660	\$ 590
Liabilities				
Undistributed Monies	\$ 4,900	\$ 4,350	\$ 8,660	\$ 590
<i>Recorders Housing</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 127,516	\$ 443,134	\$ 470,480	\$ 100,170
Accounts Receivable	3,656	-	3,656	-
<i>Total Assets</i>	<u>\$ 131,172</u>	<u>\$ 443,134</u>	<u>\$ 474,136</u>	<u>\$ 100,170</u>
Liabilities				
Undistributed Monies	\$ 131,172	\$ -	\$ 31,002	\$ 100,170

(Continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (Continued)
For the Year Ended December 31, 2007

	Balance 12/31/2006	Additions	Reductions	Balance 12/31/2007
Public Defenders Indigent				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 6,994	\$ 9,598	\$ 2,315	\$ 14,277
Accounts Receivable	175	-	175	-
<i>Total Assets</i>	<u>\$ 7,169</u>	<u>\$ 9,598</u>	<u>\$ 2,490</u>	<u>\$ 14,277</u>
Liabilities				
Undistributed Monies	<u>\$ 7,169</u>	<u>\$ 7,688</u>	<u>\$ 580</u>	<u>\$ 14,277</u>
 All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 8,301,700	\$ 108,184,175	\$ 107,919,180	\$ 8,566,695
Cash and Cash Equivalents in Segregated Accounts	1,542,330	1,003	239,413	1,303,920
Receivables:				
Taxes	90,076,521	83,722,100	90,076,521	83,722,100
Accounts	4,216,522	15,017	4,216,522	15,017
Special Assessments	4,437,959	4,421,810	4,437,959	4,421,810
Accrued Interest	-	956	-	956
Intergovernmental Receivable	6,274,629	6,163,928	7,318,841	5,119,716
<i>Total Assets</i>	<u>\$ 114,849,661</u>	<u>\$ 202,508,989</u>	<u>\$ 214,208,436</u>	<u>\$ 103,150,214</u>
Liabilities				
Accounts Payable	\$ 818	\$ 1,184	\$ 818	\$ 1,184
Intergovernmental Payable	106,187,299	96,131,221	103,535,111	98,783,409
Undistributed Monies	4,456,588	241,964	332,931	4,365,621
Deposits Held and Due to Others	4,204,956	-	4,204,956	-
<i>Total Liabilities</i>	<u>\$ 114,849,661</u>	<u>\$ 96,374,369</u>	<u>\$ 108,073,816</u>	<u>\$ 103,150,214</u>

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

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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$ 3,841,722	\$ 3,841,722	\$ 3,976,787	\$ 135,065
Permissive Sales Taxes	8,700,000	8,700,000	8,584,225	(115,775)
Charges for Services	4,604,754	4,604,754	3,764,484	(840,270)
Licenses and Permits	26,799	26,799	24,000	(2,799)
Fines and Forfeitures	628,321	628,321	783,452	155,131
Intergovernmental	2,567,492	2,567,492	2,593,378	25,886
Interest	2,459,531	2,459,531	2,575,415	115,884
Contributions and Donations	0	0	128,242	128,242
Other	83,544	83,544	85,011	1,467
<i>Total Revenues</i>	<u>22,912,163</u>	<u>22,912,163</u>	<u>22,514,994</u>	<u>(397,169)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners Office				
Personal Services	577,998	607,998	575,106	32,892
Fringe Benefits	144,718	169,445	177,052	(7,607)
Materials and Supplies	16,500	23,800	20,283	3,517
Contractual Services	8,000	8,173	5,259	2,914
Other	10,000	11,232	10,529	703
Total Commissioners Office	<u>757,216</u>	<u>820,648</u>	<u>788,229</u>	<u>32,419</u>
Commissioners Data Services				
Personal Services	145,277	149,552	148,989	563
Fringe Benefits	47,938	51,603	54,245	(2,642)
Materials and Supplies	24,400	23,975	24,226	(251)
Contractual Services	67,844	104,744	100,821	3,923
Other	250	250	220	30
Total Commissioners Data Services	<u>285,709</u>	<u>330,124</u>	<u>328,501</u>	<u>1,623</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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Auditor's Office				
Personal Services	350,620	345,727	327,278	18,449
Fringe Benefits	89,285	103,017	93,399	9,618
Materials and Supplies	12,032	10,134	9,203	931
Contractual Services	3,800	3,854	3,777	77
Other	4,440	4,445	4,445	0
Total Auditor's Office	460,177	467,177	438,102	29,075
Auditor Personal Property Department				
Materials and Supplies	2,900	2,900	148	2,752
Total Auditor Personal Property Department	2,900	2,900	148	2,752
County Treasurer's Office				
Personal Services	218,566	219,366	218,577	789
Fringe Benefits	67,913	67,913	66,474	1,439
Materials and Supplies	12,110	12,610	16,185	(3,575)
Contractual Services	45,900	44,600	41,261	3,339
Other	2,550	2,550	2,450	100
Total County Treasurer's Office	347,039	347,039	344,947	2,092
Prosecuting Attorney				
Personal Services	765,141	835,518	844,092	(8,574)
Fringe Benefits	273,544	284,917	267,807	17,110
Materials and Supplies	15,874	15,874	14,752	1,122
Other	2,500	2,000	1,845	155
Total Prosecuting Attorney	1,057,059	1,138,309	1,128,496	9,813
County Planning Commission				
Personal Services	130,646	130,646	130,624	22
Fringe Benefits	31,701	31,821	31,505	316
Materials and Supplies	5,774	6,454	6,315	139
Other	1,900	1,100	1,085	15
Total County Planning Commission	170,021	170,021	169,529	492

(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, 2007

	<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	602,500	726,500	693,502	32,998
Contractual Services	10,000	10,000	7,419	2,581
Total County Purchasing Department	612,500	736,500	700,921	35,579
Board of Elections				
Personal Services	313,343	301,843	301,708	135
Fringe Benefits	93,763	97,092	96,006	1,086
Materials and Supplies	83,000	76,460	75,674	786
Contractual Services	177,816	202,185	200,075	2,110
Other	1,800	6,850	4,465	2,385
Total Board of Elections	669,722	684,430	677,928	6,502
Maintenance and Operations				
Personal Services	161,366	161,366	183,787	(22,421)
Fringe Benefits	66,760	66,760	68,863	(2,103)
Materials and Supplies	37,000	52,000	35,840	16,160
Contractual Services	838,625	938,625	928,303	10,322
Capital Outlay	100,000	128,369	129,193	(824)
Total Maintenance and Operations	1,203,751	1,347,120	1,345,986	1,134
County Recorder				
Personal Services	187,067	183,567	177,141	6,426
Fringe Benefits	80,614	80,614	77,013	3,601
Materials and Supplies	4,000	4,000	3,703	297
Contractual Services	3,415	6,915	6,817	98
Other	2,256	2,256	2,227	29
Total County Recorder	277,352	277,352	266,901	10,451
County General Taxes				
Other	31,000	31,000	30,990	10
Total County General Taxes	31,000	31,000	30,990	10
Board of Revision				
Contractual Services	3,500	3,500	1,398	2,102
Total Board of Revision	3,500	3,500	1,398	2,102

(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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Recorder's Micrographic				
Materials and Supplies	10,000	10,000	3,437	6,563
Contractual Services	<u>112,500</u>	<u>112,500</u>	<u>96,708</u>	<u>15,792</u>
Total Recorder's Micrographic	<u>122,500</u>	<u>122,500</u>	<u>100,145</u>	<u>22,355</u>
County Wide Audit				
Contractual Services	<u>190,000</u>	<u>190,000</u>	<u>175,000</u>	<u>15,000</u>
Total County Wide Audit	<u>190,000</u>	<u>190,000</u>	<u>175,000</u>	<u>15,000</u>
Total General Government- Legislative and Executive	<u>6,190,446</u>	<u>6,668,620</u>	<u>6,497,221</u>	<u>171,399</u>
General Government:				
Judicial				
Court of Appeals				
Personal Services	<u>75,000</u>	<u>75,000</u>	<u>49,999</u>	<u>25,001</u>
Total Court of Appeals	<u>75,000</u>	<u>75,000</u>	<u>49,999</u>	<u>25,001</u>
Common Pleas Court				
Personal Services	828,442	809,430	795,829	13,601
Fringe Benefits	261,426	261,976	253,698	8,278
Materials and Supplies	28,780	54,263	50,881	3,382
Contractual Services	24,200	29,358	28,825	533
Other	<u>49,700</u>	<u>38,883</u>	<u>28,272</u>	<u>10,611</u>
Total Common Pleas Court	<u>1,192,548</u>	<u>1,193,910</u>	<u>1,157,505</u>	<u>36,405</u>
Common Pleas Jury Commission				
Personal Services	23,276	23,276	22,818	458
Fringe Benefits	7,418	7,418	7,296	122
Materials and Supplies	460	460	412	48
Contractual Services	7,850	6,750	6,314	436
Total Common Pleas Jury Commission	<u>39,004</u>	<u>37,904</u>	<u>36,840</u>	<u>1,064</u>
Court Mediator				
Personal Services	119,954	119,954	119,954	0
Fringe Benefits	41,191	41,691	41,462	229
Materials and Supplies	<u>500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Court Mediator	<u>161,645</u>	<u>161,645</u>	<u>161,416</u>	<u>229</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Juvenile Court				
Personal Services	197,807	197,807	196,830	977
Fringe Benefits	81,416	80,416	74,755	5,661
Materials and Supplies	14,500	30,035	29,815	220
Contractual Services	28,400	29,275	28,029	1,246
Other	2,300	2,425	1,925	500
Total Juvenile Court	324,423	339,958	331,354	8,604
Probate Court				
Personal Services	233,443	238,980	237,123	1,857
Fringe Benefits	85,118	82,418	76,483	5,935
Materials and Supplies	7,500	17,750	17,547	203
Contractual Services	4,100	4,100	2,724	1,376
Other	3,000	3,000	1,358	1,642
Total Probate Court	333,161	346,248	335,235	11,013
Clerk of Courts				
Personal Services	338,257	338,257	333,047	5,210
Fringe Benefits	111,725	111,725	110,572	1,153
Materials and Supplies	19,225	23,675	23,200	475
Contractual Services	3,500	3,500	1,241	2,259
Total Clerk of Courts	472,707	477,157	468,060	9,097
Eastern County Court				
Personal Services	207,398	207,398	187,418	19,980
Fringe Benefits	69,635	69,635	67,529	2,106
Materials and Supplies	7,100	7,100	6,974	126
Contractual Services	2,600	2,600	2,380	220
Other	3,575	3,575	1,570	2,005
Total Eastern County Court	290,308	290,308	265,871	24,437
Western County Court				
Personal Services	214,239	215,970	215,893	77
Fringe Benefits	91,609	92,810	91,587	1,223
Materials and Supplies	2,000	2,000	1,235	765
Contractual Services	5,500	5,500	3,674	1,826
Other	4,100	4,100	2,261	1,839
Total Western County Court	317,448	320,380	314,650	5,730

(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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Ashtabula Municipal Court				
Personal Services	105,917	105,917	97,311	8,606
Fringe Benefits	39,334	40,630	51,567	(10,937)
Other	5,000	5,000	1,089	3,911
Total Ashtabula Municipal Court	150,251	151,547	149,967	1,580
Conneaut Municipal Court				
Personal Services	65,060	65,060	62,543	2,517
Fringe Benefits	26,334	27,006	29,710	(2,704)
Other	700	700	0	700
Total Conneaut Municipal Court	92,094	92,766	92,253	513
Law Library				
Personal Services	49,213	49,213	49,213	0
Fringe Benefits	16,983	16,983	16,949	34
Total Law Library	66,196	66,196	66,162	34
Attorney Fees Public Defender				
Contractual Services	850,000	939,875	866,890	72,985
Total Attorney Fees Public Defender	850,000	939,875	866,890	72,985
Total General Government - Judicial	4,364,785	4,492,894	4,296,202	196,692
Public Safety:				
Adult Probation				
Personal Services	32,719	32,719	32,718	1
Fringe Benefits	8,388	8,388	8,361	27
Materials and Supplies	850	850	369	481
Total Adult Probation	41,957	41,957	41,448	509
Juvenile Probation				
Personal Services	293,189	300,789	294,097	6,692
Fringe Benefits	98,377	98,377	95,794	2,583
Materials and Supplies	4,500	4,900	4,154	746
Total Juvenile Probation	396,066	404,066	394,045	10,021

(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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Coroner				
Personal Services	195,547	205,547	203,008	2,539
Fringe Benefits	56,379	62,104	64,515	(2,411)
Materials and Supplies	28,900	30,100	29,268	832
Contractual Services	118,500	101,575	100,151	1,424
Other	19,650	19,650	18,817	833
Total Coroner	418,976	418,976	415,759	3,217
Sheriff Department				
Personal Services	4,324,626	4,324,626	4,255,233	69,393
Fringe Benefits	1,239,965	1,239,965	1,237,966	1,999
Materials and Supplies	610,508	612,908	554,110	58,798
Contractual Services	162,000	163,400	151,759	11,641
Other	50,500	51,700	46,351	5,349
Total Sheriff Department	6,387,599	6,392,599	6,245,419	147,180
Building Regulations Department				
Personal Services	285,629	285,629	273,577	12,052
Fringe Benefits	102,452	102,452	101,508	944
Materials and Supplies	56,500	60,000	56,375	3,625
Contractual Services	30,030	34,530	29,730	4,800
Other	1,200	1,200	1,055	145
Total Building Regulations Department	475,811	483,811	462,245	21,566
Total Public Safety	7,720,409	7,741,409	7,558,916	182,493
Public Works:				
County Engineer Office				
Personal Services	104,698	104,978	104,978	0
Fringe Benefits	40,210	40,253	40,208	45
Total County Engineer Office	144,908	145,231	145,186	45

(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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Commissioners Risk Management				
Personal Services	67,766	67,766	60,249	7,517
Fringe Benefits	14,032	14,032	11,768	2,264
Materials and Supplies	10,200	10,500	8,942	1,558
Contractual Services	47,300	47,000	17,974	29,026
Total Commissioners Risk Management	<u>139,298</u>	<u>139,298</u>	<u>98,933</u>	<u>40,365</u>
Total Public Works	<u>284,206</u>	<u>284,529</u>	<u>244,119</u>	<u>40,410</u>
Health:				
Tuberculosis Clinic and Care				
Contractual Services	30,000	30,000	25,583	4,417
Total Tuberculosis Clinic and Care	<u>30,000</u>	<u>30,000</u>	<u>25,583</u>	<u>4,417</u>
Registration Vital Statistics				
Other	3,000	3,000	1,498	1,502
Total Registration Vital Statistics	<u>3,000</u>	<u>3,000</u>	<u>1,498</u>	<u>1,502</u>
Other Health Department				
Contractual Services	172,185	172,185	125,000	47,185
Total Other Health Department	<u>172,185</u>	<u>172,185</u>	<u>125,000</u>	<u>47,185</u>
Total Health	<u>205,185</u>	<u>205,185</u>	<u>152,081</u>	<u>53,104</u>
Human Services:				
Veterans Service Commission				
Personal Services	229,400	229,400	219,675	9,725
Fringe Benefits	96,435	98,149	93,654	4,495
Materials and Supplies	18,500	52,040	51,521	519
Contractual Services	358,600	322,180	319,864	2,316
Other	225,500	234,666	234,425	241
Total Veterans Service Commission	<u>928,435</u>	<u>936,435</u>	<u>919,139</u>	<u>17,296</u>
Veterans Service				
Materials and Supplies	25,000	25,000	16,844	8,156
Total Veterans Service	<u>25,000</u>	<u>25,000</u>	<u>16,844</u>	<u>8,156</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
County Humane Society				
Personal Services	3,250	3,250	2,954	296
Fringe Benefits	500	500	453	47
Total County Humane Society	3,750	3,750	3,407	343
County Allocation				
Contractual Services	600,000	600,000	531,687	68,313
Total County Allocation	600,000	600,000	531,687	68,313
Total Human Services	1,557,185	1,565,185	1,471,077	94,108
Conservation and Recreation				
Agriculture Department				
Contractual Services	388,750	388,750	387,204	1,546
Total Agriculture Department	388,750	388,750	387,204	1,546
Total Conservation and Recreation	388,750	388,750	387,204	1,546
Other:				
Group and Liability Insurance				
Contractual Services	10,000	10,000	4,671	5,329
Other	490,000	452,800	451,034	1,766
Total Group and Liability Insurance	500,000	462,800	455,705	7,095
Other Expenses				
Personal Services	248,736	180,418	55,459	124,959
Contractual Services	97,289	191,626	185,063	6,563
Other	190,375	182,500	147,432	35,068
Total Other Expenses	536,400	554,544	387,954	166,590
Total Other	1,036,400	1,017,344	843,659	173,685
Debt Service				
Principal Retirement	43,345	46,024	46,398	(374)
Interest and Fiscal Charges	3,949	9,847	10,902	(1,055)
Total Debt Service	47,294	55,871	57,300	(1,429)
Total Expenditures	21,794,660	22,419,787	21,507,779	912,008
Excess of Revenues Over (Under) Expenditures	1,117,503	492,376	1,007,215	514,839

(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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	6,000	6,000	3,239	(2,761)
Advances Out	(65,000)	(65,000)	(65,000)	0
Transfer In	502,278	502,278	669,780	167,502
Transfer Out	<u>(3,006,471)</u>	<u>(2,848,697)</u>	<u>(2,293,098)</u>	<u>555,599</u>
 <i>Total Other Financing Sources (Uses)</i>	 <u>(2,563,193)</u>	 <u>(2,405,419)</u>	 <u>(1,685,079)</u>	 <u>720,340</u>
 <i>Net Change in Fund Balance</i>	 (1,445,690)	 (1,913,043)	 (677,864)	 1,235,179
 <i>Fund Balance Beginning of Year</i>	 3,507,469	 3,507,469	 3,507,469	 0
 Prior Year Encumbrances Appropriated	 <u>63,646</u>	 <u>63,646</u>	 <u>63,646</u>	 <u>0</u>
 <i>Fund Balance End of Year</i>	 <u>\$ 2,125,425</u>	 <u>\$ 1,658,072</u>	 <u>\$ 2,893,251</u>	 <u>\$ 1,235,179</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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 96,175	\$ 96,175	\$ 102,760	\$ 6,585
Intergovernmental	6,390,839	6,390,839	6,412,516	21,677
Interest	131,094	131,094	167,758	36,664
<i>Total Revenues</i>	<u>6,618,108</u>	<u>6,618,108</u>	<u>6,683,034</u>	<u>64,926</u>
Expenditures				
Current:				
Public Works:				
Roads				
Personal Services	1,249,081	1,139,081	1,096,784	42,297
Fringe Benefits	530,774	440,774	413,459	27,315
Materials and Supplies	1,399,832	1,499,832	1,571,501	(71,669)
Contractual Services	801,500	811,500	741,396	70,104
Total Roads	<u>3,981,187</u>	<u>3,891,187</u>	<u>3,823,140</u>	<u>68,047</u>
Bridges and Culverts				
Personal Services	414,060	399,060	374,518	24,542
Fringe Benefits	195,552	155,552	142,929	12,623
Materials and Supplies	265,000	260,000	224,496	35,504
Contractual Services	501,200	861,200	1,064,304	(203,104)
Total Bridges and Culverts	<u>1,375,812</u>	<u>1,675,812</u>	<u>1,806,247</u>	<u>(130,435)</u>
Engineer				
Personal Services	693,115	693,115	610,958	82,157
Fringe Benefits	251,488	231,488	212,119	19,369
Other	2,600	2,600	325	2,275
Total Engineer	<u>947,203</u>	<u>927,203</u>	<u>823,402</u>	<u>103,801</u>
Total Public Works	<u>6,304,202</u>	<u>6,494,202</u>	<u>6,452,789</u>	<u>41,413</u>
Capital Outlay	<u>122,000</u>	<u>122,000</u>	<u>121,670</u>	<u>330</u>
Debt Service				
Principal Retirement	61,247	61,247	61,247	0
Interest and Fiscal Charges	6,921	6,921	6,921	0
Total Debt Service	<u>68,168</u>	<u>68,168</u>	<u>68,168</u>	<u>0</u>
<i>Total Expenditures</i>	<u>6,494,370</u>	<u>6,684,370</u>	<u>6,642,627</u>	<u>41,743</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>123,738</u>	<u>(66,262)</u>	<u>40,407</u>	<u>106,669</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	5,686	5,686	3,850	(1,836)
Transfers in	0	0	74,611	74,611
Transfer Out	(44,000)	(44,000)	(42,150)	1,850
<i>Total Other Financing Sources (Uses)</i>	<u>(38,314)</u>	<u>(38,314)</u>	<u>36,311</u>	<u>74,625</u>
<i>Net Change in Fund Balance</i>	85,424	(104,576)	76,718	181,294
<i>Fund Balance Beginning of Year</i>	2,148,646	2,148,646	2,148,646	0
Prior Year Encumbrances Appropriated	<u>780,081</u>	<u>780,081</u>	<u>780,081</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,014,151</u>	<u>\$ 2,824,151</u>	<u>\$ 3,005,445</u>	<u>\$ 181,294</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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$ 1,268,000	\$ 1,268,000	\$ 1,325,060	\$ 57,060
Charges for Services	168,000	168,000	164,382	(3,618)
Intergovernmental	16,912,884	16,912,884	13,500,394	(3,412,490)
Other	201,495	201,495	81,818	(119,677)
<i>Total Revenues</i>	18,550,379	18,550,379	15,071,654	(3,478,725)
Expenditures				
Current:				
Human Services:				
Personal Services	4,869,324	4,869,324	4,748,424	120,900
Fringe Benefits	1,927,253	1,927,253	1,777,272	149,981
Materials and Supplies	349,300	349,300	265,086	84,214
Contractual Services	10,773,042	10,773,052	10,630,033	143,019
Capital Outlay	65,000	65,000	63,593	1,407
Other	20,000	20,000	8,998	11,002
Total Human Services	18,003,919	18,003,929	17,493,406	510,523
Debt Service				
Principal Retirement	94,042	94,042	94,042	0
Interest and Fiscal Charges	5,958	5,958	5,958	0
<i>Total Expenditures</i>	18,103,919	18,103,929	17,593,406	510,523
<i>Excess of Revenues Over (Under) Expenditures</i>	446,460	446,450	(2,521,752)	(2,968,202)
Other Financing Sources				
Operating Transfers In	668,313	668,313	941,116	272,803
<i>Net Change in Fund Balance</i>	1,114,773	1,114,763	(1,580,636)	(2,695,399)
<i>Fund Balance Beginning of Year</i>	(219,540)	(219,540)	(219,540)	0
Prior Year Encumbrances Appropriated	1,840,446	1,840,446	1,840,446	0
<i>Fund Balance End of Year</i>	\$ 2,735,679	\$ 2,735,669	\$ 40,270	\$ (2,695,399)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Board of Mental Retardation Fund
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$ 6,213,000	\$ 6,213,000	\$ 6,513,526	\$ 300,526
Charges for Services	670,000	670,000	669,117	(883)
Intergovernmental	3,433,000	3,633,000	3,634,936	1,936
<i>Total Revenues</i>	10,316,000	10,516,000	10,817,579	301,579
Expenditures				
Current:				
Health:				
169 Board				
Personal Services	5,975,000	5,975,000	5,426,347	548,653
Fringe Benefits	3,461,000	3,371,000	3,005,384	365,616
Materials and Supplies	372,000	412,000	505,691	(93,691)
Contractual Services	1,449,000	1,499,000	1,152,211	346,789
Capital Outlay	185,000	185,000	183,685	1,315
Other	95,000	95,000	92,846	2,154
<i>Total Expenditures</i>	11,537,000	11,537,000	10,366,164	1,170,836
<i>Excess of Revenue Over (Under) Expenditures</i>	(1,221,000)	(1,021,000)	451,415	1,472,415
Other Financing Uses				
Transfers Out	(100,000)	(100,000)	(100,000)	0
<i>Total Other Financing Sources (Uses)</i>	(100,000)	(100,000)	(100,000)	0
<i>Net Change in Fund Balance</i>	(1,321,000)	(1,121,000)	351,415	1,472,415
<i>Fund Balance Beginning of Year</i>	12,103,082	12,103,082	12,103,082	0
Prior Year Encumbrances Appropriated	296,600	296,600	296,600	0
<i>Fund Balance End of Year</i>	\$ 11,078,682	\$ 11,278,682	\$ 12,751,097	\$ 1,472,415

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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 1,805,817	\$ 1,805,817	\$ 3,160,018	\$ 1,354,201
Intergovernmental	9,370,620	9,370,620	8,119,591	(1,251,029)
Interest	<u>0</u>	<u>0</u>	<u>103</u>	<u>103</u>
<i>Total Revenues</i>	<u>11,176,437</u>	<u>11,176,437</u>	<u>11,279,712</u>	<u>103,275</u>
Human Services:				
Nursing Home				
Personal Services	5,367,045	5,317,445	5,287,517	29,928
Fringe Benefits	2,194,140	2,098,140	2,060,503	37,637
Materials and Supplies	1,216,388	1,218,388	1,200,313	18,075
Contractual Services	2,126,468	2,275,068	2,244,068	31,000
Other	<u>95,581</u>	<u>90,581</u>	<u>89,755</u>	<u>826</u>
Total Nursing Home	<u>10,999,622</u>	<u>10,999,622</u>	<u>10,882,156</u>	<u>117,466</u>
Total Human Services	<u>10,999,622</u>	<u>10,999,622</u>	<u>10,882,156</u>	<u>117,466</u>
Debt Service				
Principal Retirement	10,146	10,146	10,146	0
Interest and Fiscal Charges	<u>2,542</u>	<u>2,542</u>	<u>2,542</u>	<u>0</u>
Total Debt Service	<u>12,688</u>	<u>12,688</u>	<u>12,688</u>	<u>0</u>
<i>Total Expenditures</i>	<u>11,012,310</u>	<u>11,012,310</u>	<u>10,894,844</u>	<u>117,466</u>
<i>Excess of Revenues Over Expenditures</i>	164,127	164,127	384,868	220,741
Other Financing Uses				
Transfers Out	<u>(222,401)</u>	<u>(222,401)</u>	<u>(222,401)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(222,401)</u>	<u>(222,401)</u>	<u>(222,401)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(58,274)	(58,274)	162,467	220,741
<i>Fund Balance Beginning of Year</i>	577,981	577,981	577,981	0
Prior Year Encumbrances Appropriated	<u>11,259</u>	<u>11,259</u>	<u>11,259</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 530,966</u>	<u>\$ 530,966</u>	<u>\$ 751,707</u>	<u>\$ 220,741</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$ 564,000	\$ 564,000	\$ 551,907	\$ (12,093)
Fines and Forfeitures	105,237	105,237	4,586	(100,651)
Intergovernmental	10,256,420	10,256,420	11,043,419	786,999
<i>Total Revenues</i>	<u>10,925,657</u>	<u>10,925,657</u>	<u>11,599,912</u>	<u>674,255</u>
Expenditures				
Current:				
Health				
Community Mental Health				
Personal Services	469,690	469,690	397,778	71,912
Fringe Benefits	123,237	123,237	104,785	18,452
Materials and Supplies	15,500	15,500	15,022	478
Contractual Services	10,252,750	10,252,750	10,385,778	(133,028)
Other	17,000	17,000	12,194	4,806
<i>Total Expenditures</i>	<u>10,878,177</u>	<u>10,878,177</u>	<u>10,915,557</u>	<u>(37,380)</u>
<i>Net Change in Fund Balance</i>	47,480	47,480	684,355	636,875
<i>Fund Balance Beginning of Year</i>	924	924	924	0
Prior Year Encumbrances Appropriated	282,707	282,707	282,707	0
<i>Fund Balance End of Year</i>	<u>\$ 331,111</u>	<u>\$ 331,111</u>	<u>\$ 967,986</u>	<u>\$ 636,875</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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 1,500	\$ 1,500	\$ 1,431	\$ (69)
Expenditures				
Current:				
Public Works:				
Viaduct Lighting				
Contractual Services	<u>2,000</u>	<u>2,000</u>	<u>1,000</u>	<u>1,000</u>
<i>Net Change in Fund Balance</i>	(500)	(500)	431	931
<i>Fund Balance Beginning of Year</i>	<u>4,341</u>	<u>4,341</u>	<u>4,341</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 3,841</u></u>	<u><u>\$ 3,841</u></u>	<u><u>\$ 4,772</u></u>	<u><u>\$ 931</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, 2007

	<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	\$ 110,000	\$ 110,000	\$ 109,013	\$ (987)
Fines and Forfeitures	0	0	2,480	2,480
Contributions and Donations	0	0	30	30
<i>Total Revenues</i>	<u>110,000</u>	<u>110,000</u>	<u>111,523</u>	<u>1,523</u>
Expenditures				
Current:				
Health				
Dog and Kennel				
Personal Services	43,500	43,500	44,375	(875)
Fringe Benefits	24,147	24,087	21,355	2,732
Materials and Supplies	5,500	8,204	7,171	1,033
Contractual Services	40,188	39,724	38,764	960
Capital Outlay	0	0	0	0
Other	32,292	48,727	46,752	1,975
Total Dog and Kennel	<u>145,627</u>	<u>164,242</u>	<u>158,417</u>	<u>5,825</u>
Debt Service				
Principal Retirement	18,225	18,225	18,225	0
Interest and Fiscal Charges	3,587	3,587	3,587	0
Total Debt Service	21,812	21,812	21,812	0
<i>Total Expenditures</i>	<u>167,439</u>	<u>186,054</u>	<u>180,229</u>	<u>5,825</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(57,439)</u>	<u>(76,054)</u>	<u>(68,706)</u>	<u>7,348</u>
Other Financing Sources (Uses)				
Transfer In	30,000	40,000	90,000	50,000
Transfer Out	0	(6,375)	(6,375)	0
<i>Total Other Financing Sources (Uses)</i>	<u>30,000</u>	<u>33,625</u>	<u>83,625</u>	<u>50,000</u>
<i>Net Change in Fund Balance</i>	(27,439)	(42,429)	14,919	57,348
<i>Fund Balance Beginning of Year</i>	42,377	42,377	42,377	0
Prior Year Encumbrances Appropriated	267	267	267	0
<i>Fund Balance End of Year</i>	<u>\$ 15,205</u>	<u>\$ 215</u>	<u>\$ 57,563</u>	<u>\$ 57,348</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, 2007

	<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	\$ 16,000	\$ 16,000	\$ 11,679	\$ (4,321)
Intergovernmental	<u>16,000</u>	<u>16,000</u>	<u>12,059</u>	<u>(3,941)</u>
<i>Total Revenues</i>	32,000	32,000	23,738	(8,262)
Expenditures				
Current:				
Health				
Marriage License Special				
Other	<u>11,900</u>	<u>24,335</u>	<u>24,283</u>	<u>52</u>
<i>Net Change in Fund Balance</i>	20,100	7,665	(545)	(8,210)
<i>Fund Balance Beginning of Year</i>	<u>15,088</u>	<u>15,088</u>	<u>15,088</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 35,188</u>	<u>\$ 22,753</u>	<u>\$ 14,543</u>	<u>\$ (8,210)</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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$ 2,025,000	\$ 2,025,000	\$ 2,068,032	\$ 43,032
Charges for Services	25,430	25,430	83,803	58,373
Intergovernmental	4,623,697	4,623,697	4,573,012	(50,685)
<i>Total Revenues</i>	6,674,127	6,674,127	6,724,847	50,720
Expenditures				
Current:				
Human Services:				
Children Services Fund				
Personal Services	2,527,595	2,577,595	2,513,361	64,234
Fringe Benefits	1,092,194	1,169,194	1,095,728	73,466
Materials and Supplies	132,549	152,549	159,934	(7,385)
Contractual Services	2,643,838	3,043,838	3,246,650	(202,812)
Capital Outlay	45,000	45,000	44,115	885
Other	121,312	111,312	109,983	1,329
<i>Total Expenditures</i>	6,562,488	7,099,488	7,169,771	(70,283)
<i>Net Change in Fund Balance</i>	111,639	(425,361)	(444,924)	(19,563)
<i>Fund Balance Beginning of Year</i>	1,774,206	1,774,206	1,774,206	0
Prior Year Encumbrances Appropriated	344,439	344,439	344,439	0
<i>Fund Balance End of Year</i>	\$ 2,230,284	\$ 1,693,284	\$ 1,673,721	\$ (19,563)

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, 2007

	<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	\$ 700	\$ 700	\$ 687	\$ (13)
<i>Total Revenues</i>	<u>700</u>	<u>700</u>	<u>687</u>	<u>(13)</u>
Expenditures				
Current:				
General Government				
Judicial				
Probate Court Conduct Business				
Materials and Supplies	<u>2,000</u>	<u>2,500</u>	<u>2,106</u>	<u>394</u>
Total Probate Court Conduct Business	<u>2,000</u>	<u>2,500</u>	<u>2,106</u>	<u>394</u>
<i>Total Expenditures</i>	<u>2,000</u>	<u>2,500</u>	<u>2,106</u>	<u>394</u>
<i>Net Change in Fund Balance</i>	(1,300)	(1,800)	(1,419)	381
<i>Fund Balance Beginning of Year</i>	<u>2,827</u>	<u>2,827</u>	<u>2,827</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,527</u>	<u>\$ 1,027</u>	<u>\$ 1,408</u>	<u>\$ 381</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, 2007

	<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	\$ 11,725	\$ (11,775)
<i>Total Revenues</i>	<u>23,500</u>	<u>23,500</u>	<u>11,725</u>	<u>(11,775)</u>
Expenditures				
Current:				
General Government				
Judicial				
Fringe Benefits	3,500	3,500	2,684	816
Materials and Supplies	1,000	1,000	503	497
Contractual Services	14,000	14,000	9,875	4,125
Other	5,000	5,000	0	5,000
Total Indigent Guardianship	<u>23,500</u>	<u>23,500</u>	<u>13,062</u>	<u>10,438</u>
<i>Total Expenditures</i>	<u>23,500</u>	<u>23,500</u>	<u>13,062</u>	<u>10,438</u>
<i>Net Change in Fund Balance</i>	0	0	(1,337)	(1,337)
<i>Fund Balance Beginning of Year</i>	<u>3,737</u>	<u>3,737</u>	<u>3,737</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,737</u>	<u>\$ 3,737</u>	<u>\$ 2,400</u>	<u>\$ (1,337)</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 375,000	\$ 542,400	\$ 542,593	\$ 193
Intergovernmental	2,000,000	2,000,000	1,901,468	(98,532)
Other	4,795	4,795	128	(4,667)
<i>Total Revenues</i>	<u>2,379,795</u>	<u>2,547,195</u>	<u>2,444,189</u>	<u>(103,006)</u>
Expenditures				
Current:				
Human Services:				
Child Support Enforcement				
Personal Services	1,224,556	1,239,498	1,171,456	68,042
Fringe Benefits	452,910	466,570	424,928	41,642
Materials and Supplies	22,183	29,683	19,645	10,038
Contractual Services	308,840	318,682	282,423	36,259
Other	10,214	50,766	48,711	2,055
Total Child Support Enforcement	<u>2,018,703</u>	<u>2,105,199</u>	<u>1,947,163</u>	<u>158,036</u>
<i>Total Expenditures</i>	<u>2,018,703</u>	<u>2,105,199</u>	<u>1,947,163</u>	<u>158,036</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>361,092</u>	<u>441,996</u>	<u>497,026</u>	<u>55,030</u>
Other Financing Sources (Uses)				
Transfers In	225,000	225,000	75,000	(150,000)
Transfers Out	(730,000)	(730,000)	(730,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(505,000)</u>	<u>(505,000)</u>	<u>(655,000)</u>	<u>(150,000)</u>
<i>Net Change in Fund Balance</i>	(143,908)	(63,004)	(157,974)	(94,970)
<i>Fund Balance Beginning of Year</i>	416,228	416,228	416,228	0
Prior Year Encumbrances Appropriated	95,478	95,478	95,478	0
<i>Fund Balance End of Year</i>	<u>\$ 367,798</u>	<u>\$ 448,702</u>	<u>\$ 353,732</u>	<u>\$ (94,970)</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, 2007

	<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	\$ 836,000	\$ 836,000	\$ 1,029,699	\$ 193,699
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Real Estate Assessment				
Personal Services	500,000	493,800	381,579	112,221
Fringe Benefits	175,000	180,650	113,779	66,871
Materials and Supplies	125,000	123,350	54,288	69,062
Contractual Services	822,000	828,200	412,198	416,002
Other	5,000	5,000	835	4,165
Total Real Estate Assessment	<u>1,627,000</u>	<u>1,631,000</u>	<u>962,679</u>	<u>668,321</u>
<i>Total Expenditures</i>	<u>1,627,000</u>	<u>1,631,000</u>	<u>962,679</u>	<u>668,321</u>
<i>Net Change in Fund Balance</i>	(791,000)	(795,000)	67,020	862,020
<i>Fund Balance Beginning of Year</i>	1,233,658	1,233,658	1,233,658	0
Prior Year Encumbrances Appropriated	<u>69,926</u>	<u>69,926</u>	<u>69,926</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 512,584</u>	<u>\$ 508,584</u>	<u>\$ 1,370,604</u>	<u>\$ 862,020</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, 2007

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 420,000	\$ 420,000	\$ 507,879	\$ 87,879
Other	12,000	12,000	26,337	14,337
<i>Total Revenues</i>	<u>432,000</u>	<u>432,000</u>	<u>534,216</u>	<u>102,216</u>
Expenditures				
Current:				
Health				
Solid Waste				
Personal Services	60,095	57,095	55,658	1,437
Fringe Benefits	22,805	20,805	19,117	1,688
Materials and Supplies	30,500	24,020	22,749	1,271
Contractual Services	511,253	523,733	538,305	(14,572)
Other	4,000	3,000	1,987	1,013
<i>Total Solid Waste</i>	<u>628,653</u>	<u>628,653</u>	<u>637,816</u>	<u>(9,163)</u>
<i>Total Expenditures</i>	<u>628,653</u>	<u>628,653</u>	<u>637,816</u>	<u>(9,163)</u>
<i>Excess of Revenues Under Expenditures</i>	(196,653)	(196,653)	(103,600)	93,053
Other Financing Sources				
Transfers In	0	0	318	318
<i>Net Change in Fund Balance</i>	(196,653)	(196,653)	(103,282)	93,371
<i>Fund Balance Beginning of Year</i>	634,859	634,859	634,859	0
Prior Year Encumbrances Appropriated	25,131	25,131	25,131	0
<i>Fund Balance End of Year</i>	<u>\$ 463,337</u>	<u>\$ 463,337</u>	<u>\$ 556,708</u>	<u>\$ 93,371</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Northern Border Grant Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 0	\$ 32,000	\$ 13,508	\$ (18,492)
<i>Total Revenues</i>	<u>0</u>	<u>32,000</u>	<u>13,508</u>	<u>(18,492)</u>
Expenditures				
Current:				
Public Safety:				
Emergency 911				
Personal Services	0	27,250	0	27,250
Fringe Benefits	0	4,599	0	4,599
Total Emergency 911	<u>0</u>	<u>31,849</u>	<u>0</u>	<u>31,849</u>
<i>Total Expenditures</i>	<u>0</u>	<u>31,849</u>	<u>0</u>	<u>31,849</u>
<i>Net Change in Fund Balance</i>	0	151	13,508	13,357
<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>\$ 0</u>	<u>\$ 151</u>	<u>\$ 13,508</u>	<u>\$ 13,357</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$ 3,900	\$ 3,900	\$ 19,155	\$ 15,255
Intergovernmental	0	0	14,515	14,515
<i>Total Revenues</i>	<u>3,900</u>	<u>3,900</u>	<u>33,670</u>	<u>29,770</u>
Expenditures				
Current:				
Public Safety:				
Indigent Drivers				
Contractual Services - Eastern	8,000	8,000	5,549	2,451
Contractual Services - Western	<u>10,000</u>	<u>10,000</u>	<u>9,458</u>	<u>542</u>
Total Indigent Drivers	<u>18,000</u>	<u>18,000</u>	<u>15,007</u>	<u>2,993</u>
<i>Total Expenditures</i>	<u>18,000</u>	<u>18,000</u>	<u>15,007</u>	<u>2,993</u>
<i>Net Change in Fund Balance</i>	(14,100)	(14,100)	18,663	32,763
<i>Fund Balance Beginning of Year</i>	<u>281,813</u>	<u>251,813</u>	<u>251,813</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 267,713</u>	<u>\$ 237,713</u>	<u>\$ 270,476</u>	<u>\$ 32,763</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 52,000	\$ 52,000	\$ 0	\$ (52,000)
Expenditures				
Current:				
Public Works:				
Litter Control				
Materials and Supplies	500	1,127	627	500
Contractual Services	253,632	253,632	0	253,632
Other	0	9,373	9,373	0
<i>Total Expenditures</i>	<u>254,132</u>	<u>264,132</u>	<u>10,000</u>	<u>254,132</u>
<i>Excess of Revenues Under Expenditures</i>	(202,132)	(212,132)	(10,000)	202,132
Other Financing Sources				
Proceeds from Sale of Capital Assets	0	0	1,537	1,537
<i>Net Change in Fund Balance</i>	(202,132)	(212,132)	(8,463)	203,669
<i>Fund Balance Beginning of Year</i>	<u>224,119</u>	<u>224,119</u>	<u>224,119</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 21,987</u>	<u>\$ 11,987</u>	<u>\$ 215,656</u>	<u>\$ 203,669</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Special Projects Fund
For the Year Ended December 31, 2007

	<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	\$ 0	\$ 13,748	\$ 17,910	\$ 4,162
Expenditures				
Current:				
General Government				
Judicial				
Materials and Supplies	0	3,500	2,884	616
Capital Outlay	11,000	11,000	10,918	82
<i>Total Expenditures</i>	<u>11,000</u>	<u>14,500</u>	<u>13,802</u>	<u>698</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(11,000)</u>	<u>(752)</u>	<u>4,108</u>	<u>4,860</u>
Other Financing Uses				
Transfers Out	<u>0</u>	<u>(2,500)</u>	<u>(2,500)</u>	<u>0</u>
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(2,500)</u>	<u>(2,500)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(11,000)	(3,252)	1,608	4,860
<i>Fund Balance Beginning of Year</i>	<u>13,084</u>	<u>13,084</u>	<u>13,084</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 2,084</u>	<u>\$ 9,832</u>	<u>\$ 14,692</u>	<u>\$ 4,860</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Dispute Resolution Fund
For the Year Ended December 31, 2007

	<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	\$ 1,500	\$ 1,500	\$ 15,559	\$ 14,059
Expenditures				
Current:				
General Government				
Judicial				
Fringe Benefits	0	6,000	6,165	(165)
Materials and Supplies	0	3,000	2,736	264
Total Litter Control	0	9,000	8,901	99
Total Public Works	0	9,000	8,901	99
<i>Total Expenditures</i>	<u>0</u>	<u>9,000</u>	<u>8,901</u>	<u>99</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,500</u>	<u>(7,500)</u>	<u>6,658</u>	<u>14,158</u>
Other Financing Uses				
Transfers Out	0	(2,500)	(2,500)	0
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(2,500)</u>	<u>(2,500)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	1,500	(10,000)	4,158	14,158
<i>Fund Balance Beginning of Year</i>	<u>11,015</u>	<u>11,015</u>	<u>11,015</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 12,515</u>	<u>\$ 1,015</u>	<u>\$ 15,173</u>	<u>\$ 14,158</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, 2007

	<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	\$ 500	\$ 500	\$ 1,943	\$ 1,443
<i>Total Revenues</i>	<u>500</u>	<u>500</u>	<u>1,943</u>	<u>1,443</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	500	500	1,943	1,443
<i>Fund Balance Beginning of Year</i>	<u>43,375</u>	<u>43,375</u>	<u>43,375</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 43,875</u>	<u>\$ 43,875</u>	<u>\$ 45,318</u>	<u>\$ 1,443</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 66,954	\$ 162,750	\$ 142,617	\$ (20,133)
Expenditures				
Current:				
Public Safety:				
Community Corrections Grant				
Personal Services	111,571	129,536	112,629	16,907
Fringe Benefits	38,683	40,184	36,243	3,941
Materials and Supplies	110	110	93	17
Contractual Services	33,294	70,664	41,971	28,693
Capital Outlay	0	9,741	5,075	4,666
Other	0	5,501	0	5,501
<i>Total Expenditures</i>	<u>183,658</u>	<u>255,736</u>	<u>196,011</u>	<u>59,725</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(116,704)</u>	<u>(92,986)</u>	<u>(53,394)</u>	<u>39,592</u>
Other Financing Sources (Uses)				
Transfers In	0	45,000	54,741	9,741
Transfers Out	0	(940)	(940)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>44,060</u>	<u>53,801</u>	<u>9,741</u>
<i>Net Change in Fund Balance</i>	(116,704)	(48,926)	407	49,333
<i>Fund Balance at Beginning of Year</i>	50,997	50,997	50,997	0
Prior Year Encumbrances Appropriated	14	14	14	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ (65,693)</u>	<u>\$ 2,085</u>	<u>\$ 51,418</u>	<u>\$ 49,333</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, 2007

	<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	\$ 178	\$ 178
Intergovernmental	209,439	292,439	263,441	(28,998)
<i>Total Revenues</i>	<u>209,439</u>	<u>292,439</u>	<u>263,619</u>	<u>(28,820)</u>
Expenditures				
Current:				
Public Safety:				
Youth Development Facility				
Personal Services	608,613	689,453	624,289	65,164
Fringe Benefits	270,378	331,156	245,258	85,898
Materials and Supplies	45,920	92,641	82,331	10,310
Contractual Services	121,400	135,020	130,868	4,152
<i>Total Expenditures</i>	<u>1,046,311</u>	<u>1,248,270</u>	<u>1,082,746</u>	<u>165,524</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(836,872)	(955,831)	(819,127)	136,704
Other Financing Sources				
Transfers In	750,000	762,000	800,000	38,000
<i>Net Change in Fund Balance</i>	(86,872)	(193,831)	(19,127)	174,704
<i>Fund Balance Beginning of Year</i>	224,378	224,378	224,378	0
Prior Year Encumbrances Appropriated	8,212	8,212	8,212	0
<i>Fund Balance End of Year</i>	<u>\$ 145,718</u>	<u>\$ 38,759</u>	<u>\$ 213,463</u>	<u>\$ 174,704</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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$ 0	\$ 0	\$ 287,501	\$ 287,501
Interest	0	0	46,418	46,418
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>333,919</u>	<u>333,919</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Treasurer's Office				
Personal Services	94,150	94,150	73,656	20,494
Fringe Benefits	55,635	57,547	34,157	23,390
Materials and Supplies	7,900	7,900	0	7,900
Contractual Services	7,600	7,600	2,055	5,545
Total Treasurer's Office	<u>165,285</u>	<u>167,197</u>	<u>109,868</u>	<u>57,329</u>
Prosecuting Attorney				
Personal Services	66,923	66,923	75,580	(8,657)
Fringe Benefits	29,237	27,325	19,635	7,690
Materials and Supplies	4,000	4,000	2,132	1,868
Contractual Services	3,000	3,000	0	3,000
Total Prosecuting Attorney	<u>103,160</u>	<u>101,248</u>	<u>97,347</u>	<u>3,901</u>
Total Legislative and Executive	<u>268,445</u>	<u>268,445</u>	<u>207,215</u>	<u>61,230</u>
<i>Total Expenditures</i>	<u>268,445</u>	<u>268,445</u>	<u>207,215</u>	<u>61,230</u>
<i>Net Change in Fund Balance</i>	(268,445)	(268,445)	126,704	395,149
<i>Fund Balance Beginning of Year</i>	795,562	795,562	795,562	0
Prior Year Encumbrances Appropriated	<u>2,669</u>	<u>2,669</u>	<u>2,669</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 529,786</u>	<u>\$ 529,786</u>	<u>\$ 924,935</u>	<u>\$ 395,149</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
FEMA Small Projects Grant Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Other Financing Sources (Uses)				
Transfers Out	0	(74,611)	(74,611)	0
<i>Total Other Financing Sources (Uses)</i>	0	(74,611)	(74,611)	0
<i>Net Change in Fund Balance</i>	0	(74,611)	(74,611)	0
<i>Fund Balance Beginning of Year</i>	80,891	80,891	80,891	0
<i>Fund Balance End of Year</i>	<u>\$ 80,891</u>	<u>\$ 6,280</u>	<u>\$ 6,280</u>	<u>\$ 0</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ 0	\$ 0	\$ 12,714	\$ 12,714
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>12,714</u>	<u>12,714</u>
Expenditures				
Current:				
Other				
Other	6,750	6,750	1,401	5,349
<i>Total Expenditures</i>	<u>6,750</u>	<u>6,750</u>	<u>1,401</u>	<u>5,349</u>
<i>Net Change in Fund Balance</i>	(6,750)	(6,750)	11,313	18,063
<i>Fund Balance Beginning of Year</i>	<u>48,986</u>	<u>48,986</u>	<u>48,986</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 42,236</u>	<u>\$ 42,236</u>	<u>\$ 60,299</u>	<u>\$ 18,063</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, 2007

	<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	\$ 95,041	\$ 95,041	\$ 108,114	\$ 13,073
Expenditures				
Current:				
Public Safety:				
Eastern County Court				
Personal Services	56,078	21,445	0	21,445
Fringe Benefits	40,286	20,565	20,166	399
Materials and Supplies	0	1,000	956	44
Contractual Services	1,700	2,400	2,362	38
Total Eastern County Court	<u>98,064</u>	<u>45,410</u>	<u>23,484</u>	<u>21,926</u>
Western County Court				
Personal Services	0	35,173	57,149	(21,976)
Fringe Benefits	0	20,141	15,674	4,467
Contractual Services	0	850	608	242
Total Western County Court	<u>0</u>	<u>56,164</u>	<u>73,431</u>	<u>(17,267)</u>
<i>Total Expenditures</i>	<u>98,064</u>	<u>101,574</u>	<u>96,915</u>	<u>4,659</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,023)</u>	<u>(6,533)</u>	<u>11,199</u>	<u>17,732</u>
Other Financing Sources (Uses)				
Transfers In	0	0	99,110	99,110
Transfers Out	0	(108,417)	(108,417)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(108,417)</u>	<u>(9,307)</u>	<u>99,110</u>
<i>Net Change in Fund Balance</i>	(3,023)	(114,950)	1,892	116,842
<i>Fund Balance Beginning of Year</i>	<u>131,508</u>	<u>131,508</u>	<u>131,508</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 128,485</u>	<u>\$ 16,558</u>	<u>\$ 133,400</u>	<u>\$ 116,842</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Management Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 194,750	\$ 194,750	\$ 185,335	\$ (9,415)
Intergovernmental	52,992	52,992	38,403	(14,589)
Other	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>(30,000)</u>
<i>Total Revenues</i>	<u>277,742</u>	<u>277,742</u>	<u>223,738</u>	<u>(54,004)</u>
Expenditures				
Current:				
Public Safety:				
Emergency Management				
Personal Services	154,145	161,571	141,589	19,982
Fringe Benefits	66,455	63,455	37,092	26,363
Materials and Supplies	60,000	72,000	48,606	23,394
Contractual Services	49,700	53,700	21,093	32,607
Other	<u>1,300</u>	<u>1,300</u>	<u>225</u>	<u>1,075</u>
Total Public Safety	<u>331,600</u>	<u>352,026</u>	<u>248,605</u>	<u>103,421</u>
<i>Total Expenditures</i>	<u>331,600</u>	<u>352,026</u>	<u>248,605</u>	<u>103,421</u>
<i>Excess of Revenues Under Expenditures</i>	(53,858)	(74,284)	(24,867)	49,417
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>41,991</u>	<u>41,991</u>
<i>Net Change in Fund Balance</i>	(53,858)	(74,284)	17,124	91,408
<i>Fund Balance Beginning of Year</i>	<u>132,394</u>	<u>132,394</u>	<u>132,394</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 78,536</u></u>	<u><u>\$ 58,110</u></u>	<u><u>\$ 149,518</u></u>	<u><u>\$ 91,408</u></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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 17,000	\$ 17,000	\$ 33,099	\$ 16,099
Expenditures				
Current:				
Public Safety:				
Special Emergency Planning				
Fringe Benefits	10,000	10,000	4,035	5,965
Materials and Supplies	7,000	7,000	591	6,409
Contractual Services	32,000	17,000		17,000
Other	5,000	5,000	2,855	2,145
Total Special Emergency Planning	<u>54,000</u>	<u>39,000</u>	<u>7,481</u>	<u>31,519</u>
<i>Total Expenditures</i>	<u>54,000</u>	<u>39,000</u>	<u>7,481</u>	<u>31,519</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(37,000)	(22,000)	25,618	47,618
Other Financing Uses				
Transfers Out	<u>0</u>	<u>(30,000)</u>	<u>(15,000)</u>	<u>15,000</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(30,000)</u>	<u>(15,000)</u>	<u>15,000</u>
<i>Net Change in Fund Balance</i>	(37,000)	(52,000)	10,618	62,618
<i>Fund Balance Beginning of Year</i>	<u>42,483</u>	<u>42,483</u>	<u>42,483</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 5,483</u>	<u>\$ (9,517)</u>	<u>\$ 53,101</u>	<u>\$ 62,618</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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$ 0	\$ 224,000	\$ 210,486	\$ (13,514)
Special Assessments	0	196,000	195,016	(984)
<i>Total Revenues</i>	0	420,000	405,502	(14,498)
Expenditures				
Current:				
Public Safety:				
Emergency 911				
Personal Services	63,402	59,127	54,288	4,839
Fringe Benefits	28,194	29,658	18,015	11,643
Materials and Supplies	31,000	28,000	25,850	2,150
Contractual Services	143,500	144,296	147,590	(3,294)
Other	5,400	5,400	3,070	2,330
<i>Total Emergency 911</i>	271,496	266,481	248,813	17,668
<i>Total Expenditures</i>	271,496	266,481	248,813	17,668
<i>Net Change in Fund Balance</i>	(271,496)	153,519	156,689	3,170
<i>Fund Balance Beginning of Year</i>	212,657	212,657	212,657	0
<i>Fund Balance (Deficit) End of Year</i>	\$ (58,839)	\$ 366,176	\$ 369,346	\$ 3,170

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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures				
Current:				
Public Safety:				
Drug Abuse Resistance Education				
Contractual Services	<u>5,005</u>	<u>5,005</u>	<u>5,005</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(5,005)	(5,005)	(5,005)	0
<i>Fund Balance Beginning of Year</i>	<u>32,326</u>	<u>32,326</u>	<u>32,326</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 27,321</u>	<u>\$ 27,321</u>	<u>\$ 27,321</u>	<u>\$ 0</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 0	\$ 50,000	\$ 36,000	\$ (14,000)
Expenditures				
Current:				
Public Safety:				
Drug Task Force				
Personal Services	106,000	121,580	118,742	2,838
Fringe Benefits	0	23,414	23,091	323
Contractual Services	0	9,000	9,000	0
Total Drug Task Force	<u>106,000</u>	<u>153,994</u>	<u>150,833</u>	<u>3,161</u>
<i>Total Expenditures</i>	<u>106,000</u>	<u>153,994</u>	<u>150,833</u>	<u>3,161</u>
<i>Excess of Revenues Under Expenditures</i>	(106,000)	(103,994)	(114,833)	(10,839)
Other Financing Sources				
Transfers In	0	35,000	50,000	15,000
<i>Net Change in Fund Balance</i>	(106,000)	(68,994)	(64,833)	4,161
<i>Fund Balance Beginning of Year</i>	<u>89,721</u>	<u>89,721</u>	<u>89,721</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (16,279)</u>	<u>\$ 20,727</u>	<u>\$ 24,888</u>	<u>\$ 4,161</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, 2007

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 0	\$ 50,000	\$ 61,006	\$ 11,006
Expenditures				
Current:				
Public Safety:				
Ohio Crime Victims				
Personal Services	58,600	58,600	58,240	360
Fringe Benefits	19,836	19,228	18,155	1,073
Materials and Supplies	2,900	2,588	2,155	433
Contractual Services	0	575	575	0
Other	0	345	185	160
Total Ohio Crime Victims	<u>81,336</u>	<u>81,336</u>	<u>79,310</u>	<u>2,026</u>
<i>Total Expenditures</i>	<u>81,336</u>	<u>81,336</u>	<u>79,310</u>	<u>2,026</u>
<i>Excess of Revenues Under Expenditures</i>	(81,336)	(31,336)	(18,304)	13,032
Other Financing Sources				
Transfers In	<u>0</u>	<u>20,000</u>	<u>10,000</u>	<u>(10,000)</u>
<i>Net Change in Fund Balance</i>	(81,336)	(11,336)	(8,304)	3,032
<i>Fund Balance Beginning of Year</i>	<u>21,252</u>	<u>21,252</u>	<u>21,252</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (60,084)</u>	<u>\$ 9,916</u>	<u>\$ 12,948</u>	<u>\$ 3,032</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Inmate Medical Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 335,000	\$ 335,000	\$ 198,223	\$ (136,777)
<i>Total Revenues</i>	<u>335,000</u>	<u>335,000</u>	<u>198,223</u>	<u>(136,777)</u>
Expenditures				
Current:				
Public Safety:				
Inmate Medical				
Materials and Supplies	35,000	27,000	12,302	14,698
Contractual Services	28,000	40,700	30,256	10,444
Total Inmate Medical	<u>63,000</u>	<u>67,700</u>	<u>42,558</u>	<u>25,142</u>
<i>Total Expenditures</i>	<u>63,000</u>	<u>67,700</u>	<u>42,558</u>	<u>25,142</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	272,000	267,300	155,665	(111,635)
Other Financing Uses				
Transfers Out	0	(300,000)	(300,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	272,000	(32,700)	(144,335)	(111,635)
<i>Fund Balance Beginning of Year</i>	<u>199,695</u>	<u>199,695</u>	<u>199,695</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 471,695</u>	<u>\$ 166,995</u>	<u>\$ 55,360</u>	<u>\$ (111,635)</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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 0	\$ 0	\$ 354,644	\$ 354,644
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Certificate of Title-Administrative				
Personal Services	227,227	227,227	220,539	6,688
Fringe Benefits	87,698	87,698	78,702	8,996
Materials and Supplies	5,350	5,350	3,160	2,190
Contractual Services	2,465	2,465	1,041	1,424
Other	1,655	1,655	1,635	20
Total Certificate of Title	<u>324,395</u>	<u>324,395</u>	<u>305,077</u>	<u>19,318</u>
<i>Total Expenditures</i>	<u>324,395</u>	<u>324,395</u>	<u>305,077</u>	<u>19,318</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(324,395)	(324,395)	49,567	373,962
Other Financing Uses				
Transfers Out	<u>0</u>	<u>(43,710)</u>	<u>(43,710)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(43,710)</u>	<u>(43,710)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(324,395)	(368,105)	5,857	373,962
<i>Fund Balance Beginning of Year</i>	<u>376,658</u>	<u>376,658</u>	<u>376,658</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 52,263</u>	<u>\$ 8,553</u>	<u>\$ 382,515</u>	<u>\$ 373,962</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 1,543,150	\$ 1,543,150	\$ 1,230,551	\$ (312,599)
Other	322,100	322,100	325,063	2,963
<i>Total Revenues</i>	<u>1,865,250</u>	<u>1,865,250</u>	<u>1,555,614</u>	<u>(309,636)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Community Development				
Materials and Supplies	2,500	2,500	0	2,500
Contractual Services	2,146,358	1,652,880	1,541,508	111,372
<i>Total Community Development</i>	<u>2,148,858</u>	<u>1,655,380</u>	<u>1,541,508</u>	<u>113,872</u>
<i>Total Expenditures</i>	<u>2,148,858</u>	<u>1,655,380</u>	<u>1,541,508</u>	<u>113,872</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(283,608)</u>	<u>209,870</u>	<u>14,106</u>	<u>(195,764)</u>
Other Financing Sources (Uses)				
Transfers In	300	300	0	(300)
Transfers Out	(6,884)	(6,638)	(318)	6,320
<i>Total Other Financing Sources (Uses)</i>	<u>(6,584)</u>	<u>(6,338)</u>	<u>(318)</u>	<u>6,020</u>
<i>Net Change in Fund Balance</i>	(290,192)	203,532	13,788	(201,784)
<i>Fund Balance Beginning of Year</i>	<u>142,554</u>	<u>142,554</u>	<u>142,554</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (147,638)</u>	<u>\$ 346,086</u>	<u>\$ 156,342</u>	<u>\$ (201,784)</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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 35,000	\$ 35,000	\$ 35,380	\$ 380
<i>Total Revenues</i>	<u>35,000</u>	<u>35,000</u>	<u>35,380</u>	<u>380</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Drug Control Grant				
Contractual Services	65,000	35,380	35,380	0
Total Drug Control Grant	<u>65,000</u>	<u>35,380</u>	<u>35,380</u>	<u>0</u>
<i>Total Expenditures</i>	<u>65,000</u>	<u>35,380</u>	<u>35,380</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(30,000)	(380)	0	380
<i>Fund Balance Beginning of Year</i>	<u>8,797</u>	<u>8,797</u>	<u>8,797</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (21,203)</u>	<u>\$ 8,417</u>	<u>\$ 8,797</u>	<u>\$ 380</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Courts Special Projects Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 90,000	\$ 90,000	\$ 95,641	\$ 5,641
Expenditures				
Current:				
General Government				
Judicial				
Eastern County Court				
Personal Services	7,950	7,950	7,571	379
Fringe Benefits	2,375	2,375	2,178	197
Total Eastern County Court	10,325	10,325	9,749	576
Western County Court				
Personal Services	7,950	8,108	4,436	3,672
Fringe Benefits	2,375	2,375	1,451	924
Total Western County Court	10,325	10,483	5,887	4,596
<i>Total Expenditures</i>	20,650	20,808	15,636	5,172
<i>Excess of Revenues Over Expenditures</i>	69,350	69,192	80,005	10,813
Other Financing Sources				
Transfers In	0	0	1,016	1,016
<i>Net Change in Fund Balance</i>	69,350	69,192	81,021	11,829
<i>Fund Balance Beginning of Year</i>	455,726	455,726	455,726	0
Prior Year Encumbrances Appropriated	1,026	1,026	1,026	0
<i>Fund Balance End of Year</i>	<u>\$ 526,102</u>	<u>\$ 525,944</u>	<u>\$ 537,773</u>	<u>\$ 11,829</u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Department of Justice Grant
For the Year Ended December 31, 2007*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 87,000	\$ 87,000	\$ 20,259	(66,741)
<i>Total Revenues</i>	<u>87,000</u>	<u>87,000</u>	<u>20,259</u>	<u>(66,741)</u>
Expenditures				
Current:				
Public Safety:				
EMA Department of Justice Grant				
Materials and Supplies	17,000	19,574	19,391	183
Other	70,000	67,426	51,839	15,587
Total EMA Department of Justice Grant	<u>87,000</u>	<u>87,000</u>	<u>71,230</u>	<u>15,770</u>
<i>Total Expenditures</i>	<u>87,000</u>	<u>87,000</u>	<u>71,230</u>	<u>15,770</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(50,971)	(50,971)
Other Financing Sources (Uses)				
Advances In	0	0	65,000	65,000
Transfers In	0	5,967	6,565	598
Transfers Out	0	(26,991)	(26,991)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(21,024)</u>	<u>44,574</u>	<u>65,598</u>
<i>Net Change in Fund Balance</i>	0	(21,024)	(6,397)	14,627
<i>Fund Balance Beginning of Year</i>	<u>21,024</u>	<u>21,024</u>	<u>21,024</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 21,024</u>	<u>\$ 0</u>	<u>\$ 14,627</u>	<u>\$ 14,627</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, 2007

	<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	\$ 211,116	\$ (313,884)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	525,000	525,000	211,116	(313,884)
Other Financing Uses				
Transfers Out	<u>(525,000)</u>	<u>(525,000)</u>	<u>(211,116)</u>	<u>313,884</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance 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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 0	\$ 0	\$ 180,002	\$ 180,002
Interest	0	0	3,040	3,040
Other	0	190,000	0	(190,000)
<i>Total Revenues</i>	<u>0</u>	<u>190,000</u>	<u>183,042</u>	<u>(6,958)</u>
Expenditures				
Current:				
Health:				
HUD Special Housing Grant				
Contractual Services	190,000	265,000	283,087	(18,087)
<i>Total Expenditures</i>	<u>190,000</u>	<u>265,000</u>	<u>283,087</u>	<u>(18,087)</u>
<i>Net Change in Fund Balance</i>	(190,000)	(75,000)	(100,045)	(25,045)
<i>Fund Balance Beginning of Year</i>	94,916	94,916	94,916	0
Prior Year Encumbrances Appropriated	18,087	18,087	18,087	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (76,997)</u>	<u>\$ 38,003</u>	<u>\$ 12,958</u>	<u>\$ (25,045)</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 0	\$ 6,125	\$ 6,125	\$ 0
Expenditures				
Current:				
Public Safety:				
Hazard Mitigation Grant				
Contractual Services	0	2,500	2,500	0
Total Hazard Mitigation Grant	0	2,500	2,500	0
<i>Total Expenditures</i>	0	2,500	2,500	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	3,625	3,625	0
Other Financing Uses				
Transfers Out	0	(6,565)	(6,565)	0
<i>Net Change in Fund Balance</i>	0	(2,940)	(2,940)	0
<i>Fund Balance Beginning of Year</i>	2,940	2,940	2,940	0
<i>Fund Balance End of Year</i>	<u>\$ 2,940</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
Clerk of Courts Special Projects Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 0	\$ 188,000	\$ 269,676	\$ 81,676
Expenditures				
Current:				
General Government:				
Judicial				
Materials and Supplies	0	8,000	6,375	1,625
Contractual Services	0	6,500	6,333	167
Total - Judicial	0	14,500	12,708	1,792
<i>Total Expenditures</i>	0	14,500	12,708	1,792
<i>Excess of Revenues Over Expenditures</i>	0	173,500	256,968	83,468
Other Financing Uses				
Transfers Out	(135,000)	(158,903)	(158,903)	0
<i>Net Change in Fund Balance</i>	(135,000)	14,597	98,065	83,468
<i>Fund Balance Beginning of Year</i>	127,415	127,415	127,415	0
<i>Fund Balance (Deficit) End of Year</i>	\$ (7,585)	\$ 142,012	\$ 225,480	\$ 83,468

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Economic Development Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$ 0	\$ 0	\$ 5,440	\$ 5,440
Expenditures				
Current:				
General Government				
Legislative and Executive				
Contractual Services	0	89,405	89,405	0
Total Legislative and Executive	0	89,405	89,405	0
<i>Total Expenditures</i>	0	89,405	89,405	0
<i>Excess of Revenues Under Expenditures</i>	0	(89,405)	(83,965)	5,440
Other Financing Sources (Uses)				
Transfers In	0	678,072	789,237	111,165
Transfers Out	0	(797,107)	(797,107)	0
<i>Total Other Financing Sources (Uses)</i>	0	(119,035)	(7,870)	111,165
<i>Net Change in Fund Balance</i>	0	(208,440)	(91,835)	116,605
<i>Fund Balance Beginning of Year</i>	349,516	349,516	349,516	0
<i>Fund Balance End of Year</i>	<u>\$ 349,516</u>	<u>\$ 141,076</u>	<u>\$ 257,681</u>	<u>\$ 116,605</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$ 854,000	\$ 854,000	\$ 889,362	\$ 35,362
Intergovernmental	160,344	160,344	167,481	7,137
Special Assessments	0	0	1,970	1,970
Other	0	290,000	97,217	(192,783)
<i>Total Revenues</i>	<u>1,014,344</u>	<u>1,304,344</u>	<u>1,156,030</u>	<u>(148,314)</u>
Expenditures				
Current:				
Other				
Contractual Services	0	2,925	2,925	0
Debt Service:				
Principal Retirement	1,254,466	1,254,466	1,254,466	0
Interest and Fiscal Charges	1,086,433	1,083,511	1,069,011	14,500
<i>Total Debt Service</i>	<u>2,340,899</u>	<u>2,337,977</u>	<u>2,323,477</u>	<u>14,500</u>
<i>Total Expenditures</i>	<u>2,340,899</u>	<u>2,340,902</u>	<u>2,326,402</u>	<u>14,500</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,326,555)</u>	<u>(1,036,558)</u>	<u>(1,170,372)</u>	<u>(133,814)</u>
Other Financing Sources				
Transfers In	0	648,862	821,801	172,939
<i>Net Change in Fund Balance</i>	(1,326,555)	(387,696)	(348,571)	39,125
<i>Fund Balance Beginning of Year</i>	<u>748,999</u>	<u>748,999</u>	<u>748,999</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (577,556)</u>	<u>\$ 361,303</u>	<u>\$ 400,428</u>	<u>\$ 39,125</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ 2,000	\$ 2,000	\$ 16,110	\$ 14,110
Expenditures				
Capital Outlay				
Materials and Supplies	0	1,690	1,690	0
Contractual Services	16,311	104,549	96,549	8,000
Capital Outlay	0	60,430	60,430	0
<i>Total Expenditures</i>	<u>16,311</u>	<u>166,669</u>	<u>158,669</u>	<u>8,000</u>
<i>Excess of Revenues Under Expenditures</i>	(14,311)	(164,669)	(142,559)	22,110
Other Financing Sources				
Transfers In	0	0	100,000	100,000
<i>Net Change in Fund Balance</i>	(14,311)	(164,669)	(42,559)	122,110
<i>Fund Balance Beginning of Year</i>	<u>397,535</u>	<u>397,535</u>	<u>397,535</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 383,224</u>	<u>\$ 232,866</u>	<u>\$ 354,976</u>	<u>\$ 122,110</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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 15,500	\$ 15,500	\$ 16,379	\$ 879
Intergovernmental	2,500	2,500	3,005	505
<i>Total Revenues</i>	<u>18,000</u>	<u>18,000</u>	<u>19,384</u>	<u>1,384</u>
Expenditures				
Capital Outlay				
Materials and Supplies	0	70,000	57,500	12,500
Contractual Services	100,000	154,000	53,272	100,728
<i>Total Expenditures</i>	<u>100,000</u>	<u>224,000</u>	<u>110,772</u>	<u>113,228</u>
<i>Excess of Revenues Under Expenditures</i>	(82,000)	(206,000)	(91,388)	114,612
Other Financing Sources (Uses)				
Transfers In	0	54,822	0	(54,822)
Transfers Out	0	(30,750)	(30,750)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>24,072</u>	<u>(30,750)</u>	<u>(54,822)</u>
<i>Net Change in Fund Balance</i>	(82,000)	(181,928)	(122,138)	59,790
<i>Fund Balance Beginning of Year</i>	<u>186,804</u>	<u>186,804</u>	<u>186,804</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 104,804</u>	<u>\$ 4,876</u>	<u>\$ 64,666</u>	<u>\$ 59,790</u>

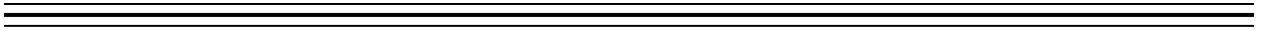
Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2007

	<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	\$ 889	\$ 889
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	889	889
<i>Fund Balance Beginning of Year</i>	<u>16,756</u>	<u>16,756</u>	<u>16,756</u>	
<i>Fund Balance End of Year</i>	<u>\$ 16,756</u>	<u>\$ 16,756</u>	<u>\$ 17,645</u>	<u>\$ 889</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, 2007

	<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	\$ 137,693	\$ 137,693
Expenditures				
Current:				
General Government				
Judicial				
Materials and Supplies	84,500	91,500	57,446	34,054
Contractual Services	69,900	84,810	71,568	13,242
Other	7,000	7,430	1,162	6,268
<i>Total Expenditures</i>	<u>161,400</u>	<u>183,740</u>	<u>130,176</u>	<u>53,564</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(161,400)</u>	<u>(183,740)</u>	<u>7,517</u>	<u>191,257</u>
Other Financing Uses				
Transfers Out	<u>(63,200)</u>	<u>(62,000)</u>	<u>(57,191)</u>	<u>4,809</u>
<i>Net Change in Fund Balance</i>	(224,600)	(245,740)	(49,674)	196,066
<i>Fund Balance Beginning of Year</i>	300,939	300,939	300,939	0
Prior Year Encumbrances Appropriated	<u>32,830</u>	<u>32,830</u>	<u>32,830</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 109,169</u>	<u>\$ 88,029</u>	<u>\$ 284,095</u>	<u>\$ 196,066</u>

STATISTICAL SECTION



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Statistical Section

This part of the Ashtabula County Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S3-S9
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	S10-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-S27
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-S35

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 Five Years
(accrual basis of accounting)

	2003	2004	2005	2006	2007
Governmental Activities:					
Invested in Capital Assets, Net of Related Debt	\$264,107,890	\$124,829,827	\$125,931,071	\$128,591,643	\$133,351,752
Restricted for:					
Capital Projects	727,994	815,004	923,666	943,053	844,498
Debt Service	1,038,125	349,341	626,640	755,084	397,070
Roads and Bridges	0	5,026,322	5,350,634	9,379,732	5,951,246
Health and Human Services	0	13,416,731	17,133,607	17,215,325	19,032,291
Grant Programs	0	843,393	3,313,251	2,705,315	1,149,051
Community Development	0	0	3,666,714	3,766,802	3,570,583
Real Estate Assessment	0	0	947,279	1,240,866	1,249,690
Other Purposes	28,313,036	6,526,397	2,747,532	3,626,156	3,722,336
Unrestricted	4,267,582	3,794,977	4,376,912	4,655,255	5,384,058
Total Governmental Activities Net Assets	<u>298,454,627</u>	<u>155,601,992</u>	<u>165,017,306</u>	<u>172,879,231</u>	<u>174,652,575</u>
Business-type Activities:					
Invested in Capital Assets, Net of Related Debt	7,891,268	9,002,437	7,316,052	3,624,698	3,049,154
Restricted	0	0	0	390,000	388,727
Unrestricted	3,834,198	3,074,716	2,696,361	5,411,735	5,654,765
Total Business-type Activities Net Assets	<u>11,725,466</u>	<u>12,077,153</u>	<u>10,012,413</u>	<u>9,426,433</u>	<u>9,092,646</u>
Primary Government:					
Invested in Capital Assets, Net of Related Debt	271,999,158	133,832,264	133,247,123	132,216,341	136,400,906
Restricted	30,079,155	26,977,188	34,709,323	40,022,333	36,305,492
Unrestricted	8,101,780	6,869,693	7,073,273	10,066,990	11,038,823
Total Primary Government Net Assets	<u>\$310,180,093</u>	<u>\$167,679,145</u>	<u>\$175,029,719</u>	<u>\$182,305,664</u>	<u>\$183,745,221</u>

Ashtabula County, Ohio
Changes in Net Assets
Last Five Years
(accrual basis of accounting)

	2003	2004	2005	2006	2007
Expenses					
Governmental Activities:					
General Government:					
Legislative and Executive	\$8,606,358	\$8,319,211	\$8,535,732	\$8,133,070	\$9,595,422
Judicial	3,821,326	3,676,855	3,242,139	3,648,615	4,491,701
Public Safety:	8,036,807	8,605,110	8,790,934	8,697,483	9,793,024
Public Works	7,654,851	6,267,051	6,526,213	6,497,033	6,813,923
Health:	20,610,334	21,159,833	19,102,312	24,531,200	22,988,824
Human Services:	34,463,519	33,191,439	32,932,322	37,332,319	37,432,285
Conservation and Recreation	366,868	378,151	363,224	341,995	385,792
Other	3,781,013	3,385,973	2,341,114	1,020,788	690,965
Interest and Fiscal Charges	413,402	623,373	328,751	323,881	317,466
<i>Total Governmental Activities Expenses</i>	<u>87,754,478</u>	<u>85,606,996</u>	<u>82,162,741</u>	<u>90,526,384</u>	<u>92,509,402</u>
Business-type Activities:					
Sewer	5,347,632	2,240,781	2,513,685	2,623,230	2,790,517
Water	0	3,159,696	6,977,395	3,320,373	4,133,727
Geneva State Park Lodge	1,794,570	5,289,683	1,876,862	2,161,396	2,116,971
<i>Total Business-type Activities Expenses</i>	<u>7,142,202</u>	<u>10,690,160</u>	<u>11,367,942</u>	<u>8,104,999</u>	<u>9,041,215</u>
<i>Total Primary Government Expenses</i>	<u>94,896,680</u>	<u>96,297,156</u>	<u>93,530,683</u>	<u>98,631,383</u>	<u>101,550,617</u>
Program Revenues					
Governmental Activities:					
Charges for Services					
General Government:					
Legislative and Executive	4,058,517	4,358,721	3,533,386	3,135,477	3,844,133
Judicial	2,508,803	1,177,767	1,192,785	1,421,535	1,784,535
Public Safety	4,212,883	1,794,429	2,311,262	2,189,601	2,177,904
Public Works	181,611	3,787,245	67,499	104,012	116,778
Health	969,117	656,421	2,329,798	1,516,031	1,292,244
Human Services:	3,465,215	3,090,312	3,399,452	3,324,362	4,052,792
Conservation and Recreation	242,470	0	0	0	0
Other	2,183,009	0	0	0	0
Operating Grants and Contributions					
General Government:					
Legislative and Executive	284,631	577,553	2,713,926	1,017,096	35,380
Public Safety	491,162	891,567	1,515,314	1,210,941	664,332
Public Works	56,786	1,565,586	6,383,432	12,100,179	0
Health:	13,435,729	14,550,296	12,569,132	16,973,796	15,337,832
Human Services:	28,526,736	23,714,827	25,721,258	25,763,459	29,478,134
Other	497,104	0	0	0	0
Capital Grants and Contributions					
General Government:					
Legislative and Executive	33,679	3,454	0	0	0
Public Works	3,019,713	176,670	0	150,358	4,418,878
<i>Total Governmental Activities Program Revenues</i>	<u>\$64,167,165</u>	<u>\$56,344,848</u>	<u>\$61,737,244</u>	<u>\$68,906,847</u>	<u>\$63,202,942</u>

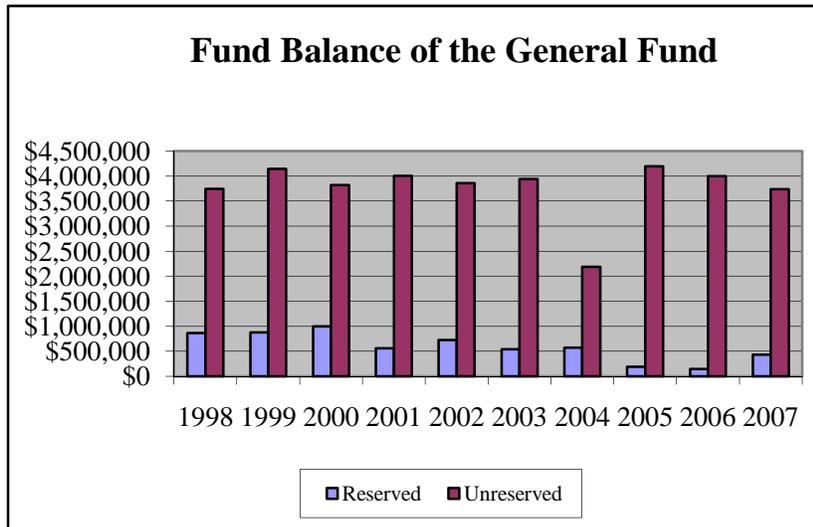
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Ashtabula County, Ohio
Changes in Net Assets (Continued)
Last Five Years
(accrual basis of accounting)

	2003	2004	2005	2006	2007
Business-type Activities:					
Charges for Services					
Sewer	\$3,564,532	\$1,693,353	\$1,783,692	\$1,951,383	\$2,188,222
Water	0	2,696,221	6,010,760	2,816,422	3,290,011
Geneva State Park Lodge	0	2,989,778	315,810	0	204,396
Operating Grants and Contributions	0	0	0	94,551	532,923
Capital Grants and Contributions	783,774	1,136,718	985,512	34,534	358,239
<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>	<u>6,573,791</u>
<i>Total Primary Government Program Revenues</i>	<u>68,515,471</u>	<u>64,860,918</u>	<u>70,833,018</u>	<u>73,803,737</u>	<u>69,776,733</u>
Net (Expense)/Revenue					
Governmental Activities	(23,587,313)	(29,262,148)	(20,425,497)	(21,619,537)	(29,306,460)
Business-type Activities	(2,793,896)	(2,174,090)	(2,272,168)	(3,208,109)	(2,467,424)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(26,381,209)</u>	<u>(31,436,238)</u>	<u>(22,697,665)</u>	<u>(24,827,646)</u>	<u>(31,773,884)</u>
General Revenues and Other Changes in Net Assets					
Governmental Activities:					
Property Taxes Levied for:					
General Purposes	18,299,090	14,682,565	4,934,183	4,952,450	4,009,794
Health	0	0	7,346,932	7,444,463	7,074,091
Human Services	0	0	3,580,283	3,486,309	3,442,667
Capital Outlay	17,272	0	0	16,467	17,429
Debt Service	1,206,240	842,264	849,196	893,703	885,612
Permissive Sales Tax Imposed for:					
General Purposes	0	8,428,480	8,777,806	8,649,600	8,722,401
Grants and Entitlements not					
Restricted to Specific Programs	2,963,934	2,870,928	2,625,763	2,627,145	5,309,516
Investment Earnings	643,909	754,680	1,618,407	2,832,709	3,068,700
Miscellaneous	694,162	335,094	478,012	848,078	264,815
Transfers	(15,000)	(62,582)	(258,107)	(2,276,438)	(1,715,221)
<i>Total Governmental Activities</i>	<u>23,809,607</u>	<u>27,851,429</u>	<u>29,952,475</u>	<u>29,474,486</u>	<u>31,079,804</u>
Business-type Activities:					
Investment Earnings	14,740	19,343	36,515	90,237	93,394
Miscellaneous	2,676,749	163,290	0	262,430	325,022
Transfers	15,000	62,852	258,107	2,276,438	1,715,221
<i>Total Business-type Activities</i>	<u>2,706,489</u>	<u>245,485</u>	<u>294,622</u>	<u>2,629,105</u>	<u>2,133,637</u>
<i>Total Primary Government</i>	<u>26,516,096</u>	<u>28,096,914</u>	<u>30,247,097</u>	<u>32,103,591</u>	<u>33,213,441</u>
Change in Net Assets					
Governmental Activities	222,294	(1,410,719)	9,526,978	7,854,949	1,773,344
Business-type Activities	(87,407)	(1,928,605)	(1,977,546)	(579,004)	(333,787)
<i>Total Primary Government Change in Net Assets</i>	<u>\$134,887</u>	<u>(\$3,339,324)</u>	<u>\$7,549,432</u>	<u>\$7,275,945</u>	<u>\$1,439,557</u>

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

	1998	1999	2000	2001
General Fund				
Reserved	\$863,205	\$877,514	\$996,840	\$560,939
Unreserved	3,744,935	4,145,521	3,818,838	4,005,763
<i>Total General Fund</i>	<u>4,608,140</u>	<u>5,023,035</u>	<u>4,815,678</u>	<u>4,566,702</u>
All Other Governmental Funds				
Reserved	6,152,053	4,367,595	5,193,929	9,253,882
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	12,746,942	17,818,646	21,288,128	15,818,299
Debt Service Fund	473,053	646,273	668,482	533,641
Capital Projects Funds	(4,179,413)	1,021,707	754,269	1,441,537
Total All Other Governmental Funds	<u>15,192,635</u>	<u>23,854,221</u>	<u>27,904,808</u>	<u>27,047,359</u>
Total Governmental Funds	<u><u>\$19,800,775</u></u>	<u><u>\$28,877,256</u></u>	<u><u>\$32,720,486</u></u>	<u><u>\$31,614,061</u></u>



<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
\$725,826	\$538,039	\$569,366	\$188,450	\$145,790	\$430,125
<u>3,858,897</u>	<u>3,940,564</u>	<u>2,188,604</u>	<u>4,197,519</u>	<u>3,995,764</u>	<u>3,736,869</u>
<u>4,584,723</u>	<u>4,478,603</u>	<u>2,757,970</u>	<u>4,385,969</u>	<u>4,141,554</u>	<u>4,166,994</u>
6,677,060	6,438,679	5,594,188	6,029,276	5,465,320	3,594,672
14,704,596	16,365,196	17,942,536	22,628,082	25,753,204	28,784,004
553,606	418,185	427,861	548,865	792,242	400,428
744,232	596,390	459,595	578,203	904,224	728,817
<u>22,679,494</u>	<u>23,818,450</u>	<u>24,424,180</u>	<u>29,784,426</u>	<u>32,914,990</u>	<u>33,507,921</u>
<u>\$27,264,217</u>	<u>\$28,297,053</u>	<u>\$27,182,150</u>	<u>\$34,170,395</u>	<u>\$37,056,544</u>	<u>\$37,674,915</u>

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

	1998	1999	2000	2001
Revenues				
Property Taxes	\$10,220,188	\$10,858,053	\$12,952,930	\$13,579,251
Permissive Sales Taxes	7,154,163	7,552,179	7,969,907	7,071,360
Charges for Services	5,715,016	5,566,325	6,505,952	8,990,455
Licenses and Permits	149,226	118,046	143,609	101,626
Fines and Forfeitures	628,262	833,500	924,203	911,096
Intergovernmental	42,245,518	46,664,514	52,424,860	47,552,582
Special Assessments	353,743	355,427	389,331	314,702
Interest	1,406,506	1,727,766	2,437,674	1,944,697
Rent	0	0	0	0
Contributions and Donations	0	0	0	0
Other	1,164,808	323,516	264,571	1,110,975
<i>Total Revenues</i>	<u>69,037,430</u>	<u>73,999,326</u>	<u>84,013,037</u>	<u>81,576,744</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	7,483,432	7,275,924	7,049,444	10,575,370
Judicial	3,127,423	3,302,719	3,841,252	3,907,372
Public Safety	7,424,552	7,887,219	8,444,478	9,065,006
Public Works	5,623,986	5,638,686	7,963,965	6,433,871
Health	11,209,975	12,400,838	17,525,126	18,910,911
Human Services	27,668,909	28,876,070	31,702,965	34,265,468
Conservation and Recreation	264,141	293,282	304,005	344,473
Economic Development	0	116,294	187,046	0
Other	562,115	537,150	615,144	627,206
Capital Outlay	2,356,336	3,709,204	1,105,661	1,764,247
Debt Service:				
Principal Retirement	677,243	586,090	1,193,041	1,127,148
Interest and Fiscal Charges	358,890	566,039	481,441	461,352
<i>Total Expenditures</i>	<u>66,757,002</u>	<u>71,189,515</u>	<u>80,413,568</u>	<u>87,482,424</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,280,428</u>	<u>2,809,811</u>	<u>3,599,469</u>	<u>(5,905,680)</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	0	0	0	0
Proceeds of Loans	745,744	6,269,225	247,972	256,466
Proceeds from Sale of Capital Assets	0	0	0	0
Transfers In	2,332,358	2,001,735	2,426,941	2,178,187
Transfers Out	(2,350,858)	(2,021,735)	(2,620,513)	(2,208,187)
<i>Total Other Financing Sources (Uses)</i>	<u>727,244</u>	<u>6,249,225</u>	<u>54,400</u>	<u>226,466</u>
<i>Net Change in Fund Balances</i>	<u>\$3,007,672</u>	<u>\$9,059,036</u>	<u>\$3,653,869</u>	<u>(\$5,679,214)</u>
Debt Service as a Percentage of				
Noncapital Expenditures	1.6%	1.7%	2.1%	1.9%

2002	2003	2004	2005	2006	2007
\$14,040,463	\$19,520,546	\$15,329,060	\$16,687,808	\$16,802,397	\$15,372,075
8,727,481	7,810,093	8,459,659	8,682,584	8,784,820	8,693,576
7,555,654	9,132,005	10,196,628	12,074,831	10,980,493	12,520,194
115,400	31,542	51,690	44,195	32,252	24,000
683,636	826,148	679,014	520,781	800,583	968,957
54,436,350	51,848,007	50,818,009	49,337,300	57,465,001	58,587,801
303,582		451,587	221,141	200,785	196,986
893,456	643,909	754,680	1,607,240	2,837,365	3,068,700
0	0	0	0	0	0
0	0	0	18,697	150,358	128,272
1,085,594	694,162	292,867	387,237	848,078	337,510
87,841,616	90,506,412	87,033,194	89,581,814	98,902,132	99,898,071
10,501,834	8,466,050	8,115,869	8,399,711	8,757,210	9,277,916
3,562,052	3,829,221	3,638,944	3,189,437	3,542,534	4,462,606
8,149,091	8,133,221	8,684,245	8,469,894	8,920,538	9,470,131
7,286,647	7,672,343	8,550,871	6,212,491	8,312,576	6,638,719
21,239,556	20,586,446	21,087,482	19,051,529	24,414,677	22,825,820
35,154,683	34,428,425	33,158,768	32,781,834	35,852,000	37,244,132
708,880	366,868	378,151	363,224	341,995	385,792
0	0	0	0	0	0
598,412	3,781,013	3,385,973	2,341,114	1,020,788	690,965
3,611,384	516,028	116,021	316,311	261,181	5,192,820
1,261,596	4,790,337	1,461,775	1,164,042	1,129,250	1,182,860
531,466	413,402	444,594	380,979	337,653	312,435
92,605,601	92,983,354	89,022,693	82,670,566	92,890,402	97,684,196
(4,763,985)	(2,476,942)	(1,989,499)	6,911,248	6,011,730	2,213,875
0	0	0	0	0	322,312
511,688	3,500,000	451,026	426,805	336,870	84,250
0	0	0	0	0	8,626
2,505,912	2,446,027	1,612,361	1,741,233	4,408,526	4,625,286
(2,545,507)	(2,461,027)	(1,677,399)	(1,999,340)	(8,044,964)	(6,635,978)
472,093	3,485,000	385,988	168,698	(3,299,568)	(1,595,504)
(\$4,291,892)	\$1,008,058	(\$1,603,511)	\$7,079,946	\$2,712,162	\$618,371
2.0%	5.6%	2.1%	1.9%	1.6%	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
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
2007	1,301,741,680	298,864,870	4,573,161,571	105,562,920	119,957,864

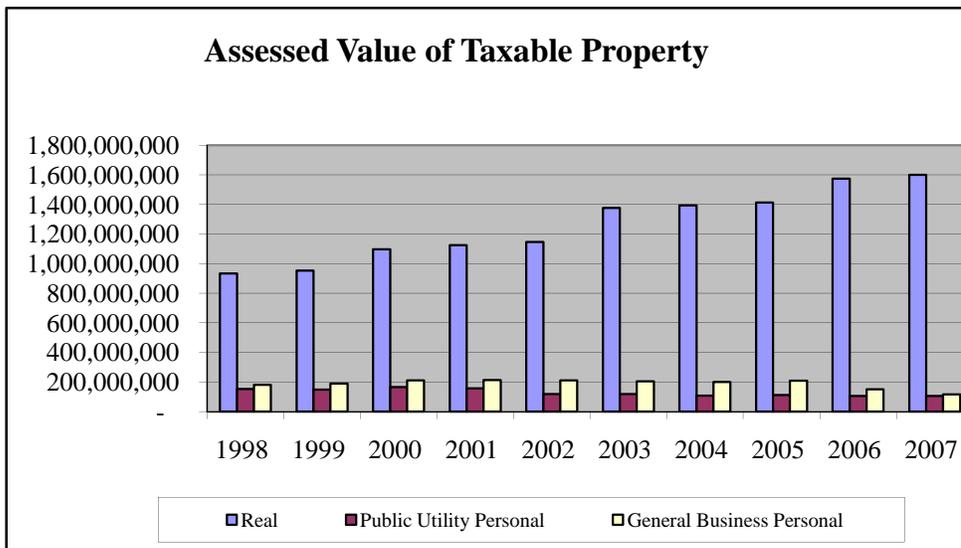
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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	
\$ 180,120,080	\$ 720,480,320	\$1,266,038,070	\$3,559,457,281	35.57%	8.119875
189,027,120	756,108,480	1,291,350,200	3,649,927,312	35.38%	8.120076
210,613,230	842,452,920	1,474,391,800	4,167,404,227	35.38%	7.991616
213,101,860	852,407,440	1,496,507,110	4,247,578,628	35.23%	8.988863
210,233,910	840,935,640	1,475,180,040	4,251,365,313	34.70%	8.967513
204,183,090	816,732,360	1,699,128,810	4,885,281,913	34.78%	8.180989
200,781,900	803,127,600	1,703,106,540	4,909,155,641	34.69%	9.499745
207,608,020	830,432,080	1,733,530,570	4,996,640,873	34.69%	9.509913
150,133,390	800,711,413	1,828,832,820	5,415,753,120	33.77%	8.937169
116,875,390	935,003,120	1,823,044,860	5,628,122,555	32.39%	8.896911



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

	1998	1999	2000	2001	2002	2003
Unvoted Millage						
Operating	\$2.34	\$1.97	\$1.97	\$1.97	\$1.97	\$1.97
Permanent Improvement	0.01	0.01	0.01	0.01	0.01	0.01
Debt	0.17	0.54	0.54	0.54	0.54	0.54
Voted Millage - by levy						
1985 MHRS (648 Board) Operating - 5 years						
Residential/Agricultural Real	0.405340	0.405655	0.352497	0.352688	0.352885	0.299660
Commercial/Industrial and Public Utility Real	0.479233	0.479751	0.480775	0.481397	0.483348	0.413404
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	0.337783	0.338046	0.293747	0.293907	0.294071	0.249717
Commercial/Industrial and Public Utility Real	0.403173	0.403608	0.404471	0.404994	0.406635	0.347792
General Business and Public Utility Personal	0.50	0.50	0.50	0.50	0.50	0.50
1992 MRDD (169 Board) Operating - 7 years						
Residential/Agricultural Real	1.480326	1.481478				
Commercial/Industrial and Public Utility Real	1.777190	1.779108				
General Business and Public Utility Personal	2.00	2.00				
1997 MRDD (169 Board) Operating - continuing						
Residential/Agricultural Real	1.330000	1.330000	1.155712	1.156339	1.156985	0.982477
Commercial/Industrial and Public Utility Real	1.330000	1.330000	1.330000	1.330000	1.330000	1.137538
General Business and Public Utility Personal	1.33	1.33	1.33	1.33	1.33	1.33
1997 Children Services Operating - 5 years						
Residential/Agricultural Real	1.750000	1.750000	1.520674	1.521499	1.522349	1.292733
Commercial/Industrial and Public Utility Real	1.750000	1.750000	1.750000	1.750000	1.750000	1.496761
General Business and Public Utility Personal	1.75	1.75	1.75	1.75	1.75	1.75
1999 MRDD (169 Board) Operating - 10 years						
Residential/Agricultural Real			1.737914	1.738856	1.739828	1.477410
Commercial/Industrial and Public Utility Real			2.000000	2.000000	2.000000	1.710584
General Business and Public Utility Personal			2.00	2.00	2.00	2.00
2000 Senior Services - 5 years						
Residential/Agricultural Real				1.000000	1.000000	0.849170
Commercial/Industrial and Public Utility Real				1.000000	1.000000	0.855292
General Business and Public Utility Personal				1.00	1.00	1.00
2003 MRDD (169 Board) Operating - 7 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	5.303449	5.305179	5.060544	6.063289	6.066118	5.151167
Commercial/Industrial and Public Utility Real	5.739596	5.742467	5.965246	6.966391	6.969983	5.961371
General Business and Public Utility Personal	6.18	6.18	6.18	7.18	7.18	7.18
Total millage by type of property						
Residential/Agricultural Real	7.823449	7.825179	7.580544	8.583289	8.586118	7.671167
Commercial/Industrial and Public Utility Real	8.259596	8.262467	8.485246	9.486391	9.489983	8.481371
General Business and Public Utility Personal	8.70	8.70	8.70	9.70	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.

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

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

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

2004	2005	2006	2007
\$1.97	\$1.97	\$1.97	\$1.97
0.01	0.01	0.01	0.01
0.54	0.54	0.54	0.54
0.299841	0.299937	0.272208	0.272181
0.414300	0.415982	0.393076	0.393289
0.60	0.60	0.60	0.60
0.249868	0.249948	0.249948	0.226818
0.348546	0.349960	0.349960	0.330869
0.50	0.50	0.50	0.50
0.983072	0.983387	0.892471	0.892383
1.140004	1.144631	1.081603	1.082189
1.33	1.33	1.33	1.33
1.293516	1.293930	1.174304	1.174188
1.500005	1.506093	1.423163	1.423933
1.75	1.75	1.75	1.75
1.478304	1.478778	1.342062	1.341930
1.714292	1.721250	1.626472	1.627352
2.00	2.00	2.00	2.00
0.849683	0.849955	0.771375	0.771299
0.857146	0.860625	0.813236	0.813676
1.00	1.00	1.00	1.00
1.330000	1.330000	1.207037	1.206919
1.330000	1.330000	1.256764	1.257445
1.33	1.33	1.33	1.33
6.484284	6.485935	5.909405	5.885718
7.304293	7.328541	6.944274	6.928753
8.51	8.51	8.51	8.51
9.004284	9.005935	8.429405	8.405718
9.824293	9.848541	9.464274	9.448753
11.03	11.03	11.03	11.03

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<i>In County School Districts:</i>										
Ashtabula Area City Schools	\$38.30	\$44.30	\$49.30	\$49.30	\$51.55	\$51.55	\$52.00	\$52.00	\$52.50	52.5
Buckeye Local Schools	47.71	38.81	43.61	43.61	43.61	43.61	43.61	45.31	45.31	45.31
Conneaut Area City Schools	42.84	42.84	45.83	45.83	45.83	45.83	45.83	45.83	37.63	37.63
Geneva Area City Schools	46.98	46.98	46.98	46.98	52.93	52.93	52.93	52.93	51.88	52.01
Grand Valley Local Schools	43.29	43.29	43.14	50.71	50.71	50.11	50.06	50.01	50.01	50.01
Jefferson Area Local Schools	43.97	43.97	44.97	47.97	47.97	47.97	47.97	54.73	54.73	54.73
Pymatuning Valley Local Schools	36.03	35.08	35.73	40.63	40.63	39.03	33.23	38.92	37.92	37.84
<i>Out of County School Districts:</i>										
Ledgemont Local Schools	64.05	59.50	59.50	59.08	50.70	50.20	50.20	50.20	50.20	50.2
<i>Joint Vocational School Districts:</i>										
Join Vocational School District	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11
<i>Cities:</i>										
Ashtabula	12.31	12.31	12.31	12.61	12.61	12.11	11.11	11.11	11.11	9.31
Conneaut	14.77	13.27	12.11	11.11	9.97	8.67	8.67	8.53	8.30	8.1
Geneva	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.7
<i>Villages:</i>										
Andover	10.81	12.81	12.81	12.81	12.81	12.81	10.81	11.35	11.35	11.35
Geneva-on-the-lake	15.80	15.80	15.80	15.80	15.80	15.80	15.80	17.35	17.35	17.35
Jefferson	11.28	10.28	10.28	10.28	10.28	10.28	10.28	8.53	8.53	8.53
North Kingsville	5.18	5.18	6.18	6.18	6.18	6.18	6.18	6.18	5.60	5.60
Roaming Shores									7.70	7.70
Rock Creek	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88
Orwell	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06
<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	9.73	8.98	8.98	10.48
Ashtabula	1.42	1.42	1.42	1.42	0.24	0.24	0.24	0.24	0.24	0.24
Ashtabula (Excluding City)	12.76	12.76	12.76	12.76	15.26	15.26	15.02	15.02	14.02	15.51
Austinburg	10.86	10.86	9.73	8.98	8.98	8.98	8.98	8.98	8.98	8.98
Cherry Valley	6.58	6.58	6.58	6.58	6.33	6.33	6.33	6.33	6.33	6.58
Colebrook	7.23	7.23	7.23	6.73	7.23	7.23	7.23	8.23	8.23	8.23
Denmark	5.89	5.89	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39
Dorset	9.98	9.98	9.98	9.98	9.98	9.98	9.98	12.98	12.98	12.98
Geneva	1.36	1.36	1.36	1.36	0.30	0.30	0.30	0.30	0.30	0.30
Geneva (Excluding City & Vill)	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39
Harpersfield	8.25	8.25	8.25	8.25	8.10	8.10	8.10	7.90	7.90	7.48
Hartsgrove	9.38	9.38	9.38	9.38	9.38	9.38	9.38	9.38	9.38	10.38
Jefferson	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Jefferson (Excluding Vill)	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48
Kingsville	11.68	11.68	11.68	12.68	12.68	12.68	12.68	12.68	12.68	13.18
Lenox	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.98	8.98	8.98

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

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
										(continued)
Monroe	12.68	12.68	14.18	14.18	14.18	14.18	14.18	14.18	14.18	14.18
Morgan	3.98	3.98	3.98	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Morgan (Excluding Villages)	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
New Lyme	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
Orwell	2.17	2.17	2.17	2.17	2.17	2.17	2.17	1.92	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	11.68	11.68	11.68
Plymouth	9.78	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
Richmond	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	6.08
Rome	5.48	5.48	4.48	4.48	3.48	3.48	3.48	3.48	3.48	3.48
Rome (Excluding Vill)	3.50	3.50	3.50	3.50	4.50	4.50	4.50	4.50	4.50	4.50
Saybrook	0.92	0.92	0.92	0.92	0.30	0.30	0.30	0.30	0.30	0.30
Saybrook (Excluding City)	13.36	13.36	13.36	14.11	13.11	13.11	13.11	13.11	13.11	13.11
Sheffield	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68
Trumbull	11.48	11.48	11.48	11.48	11.48	11.48	11.48	11.48	11.48	7.98
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	13.44
Windsor	16.48	16.48	15.98	15.98	15.98	15.98	15.48	15.48	14.98	14.98
Ambulance Districts										
Jefferson Ambulance District	5.50	5.50	4.80	4.80	4.80	4.80	4.80	4.50	4.50	4.50
Northwest Ambulance District	2.77	2.77	2.77	3.30	4.03	4.03	4.03	4.03	3.50	3.50
South Central Ambulance District	3.19	3.19	3.19	3.19	3.19	3.19	2.67	2.67	2.50	2.50
Parks										
Ashtabula Township	---	---	---	---	1.18	1.18	1.18	1.18	1.18	1.18
Conneaut Township	---	---	---	---	1.14	1.64	1.64	1.64	1.64	1.64
Geneva Township	---	---	---	---	0.42	0.42	0.42	0.42	0.42	0.42
Saybrook Township	---	---	---	---	0.62	0.62	0.62	0.62	0.62	0.62
Cemeteries										
Geneva Union	---	---	---	---	0.64	0.64	0.64	0.64	0.64	0.64
Jefferson Oakdale Union	---	---	---	---	1.00	1.00	1.00	0.75	0.75	0.75
Libraries										
Harbor Topky Library	2.00	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	1.00
Recreational Districts										
Orwell Recreational District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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

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

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

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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>
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%
2007	15,094,356	14,230,140	94.27%	765,346	14,995,486	99.34%	534,194	3.5%

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
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
2007	1,250,353	1,247,380	99.76	104,934	1,352,314	108.15

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

2007 and 1998 (1)

Name of Taxpayer	2007	
	Assessed Value	Percent of Real Property Assessed Value
Cabot Ashtabula 23 LLC	\$15,529,810	0.97%
ABC Chemicals Inc	4,830,250	0.30
First Energy Generation	3,950,530	0.25
Pymatuning Valley Local	3,734,220	0.23
Wal*Mart Stores inc	3,473,940	0.22
E&L Investors	2,482,420	0.16
Lowes Home Centers	2,354,380	0.15
Donald Andrus	2,001,580	0.13
Millwork Properties II	1,902,140	0.12
Premix	1,898,240	0.12
Totals	<u>\$42,157,510</u>	<u>2.65%</u>
Total Assessed Valuation	<u>\$1,600,606,550</u>	
Name of Taxpayer	1998	
	Assessed Value	Percent of Real Property Assessed Value
Ashtabula Mall Co	\$12,078,230	1.29%
First Energy Generation	3,950,530	0.42
Wal-Mart Real Estate	3,473,940	0.37
Ohio-American Water	1,285,550	0.14
E & L Investors	2,486,380	0.27
Lowe's Home Centers inc	2,354,380	0.25
Millwork Properties II	1,902,140	0.20
Premix Inc	1,898,240	0.20
Austinburg Properties LTD	1,827,360	0.20
HD Development	1,802,050	0.19
Totals	<u>\$33,058,800</u>	<u>3.53%</u>
Total Assessed Valuation	<u>\$932,704,920</u>	

(1) The amounts presented represent the assessed values upon which 2007 and 1998 collections were based.

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

Ashtabula County, Ohio
Principal Taxpayers
Tangible Personal Property Tax
2007 and 1998 (1)

Name of Taxpayer	2007	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Millennium Inorganic Chemicals	\$19,092,760	16.34%
Mittal Steel USA Weirton	3,975,880	3.40
Kraftmaid Cabinetry	3,374,490	2.89
GE Lighting Inc	3,067,520	2.62
RMI Titanium	2,883,150	2.47
Molded Fiberglass	2,372,930	2.03
Park Ohio Holdings	2,279,070	1.95
Kennametal	2,249,860	1.93
Mohawk Fine Papers	1,600,910	1.37
Esab	1,538,820	1.32
Total	\$42,435,390	36.32%
Total Assessed Valuation	\$116,875,390	

Name of Taxpayer	1998	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
ABC Chemical	\$37,753,370	20.96%
Kennametals	4,249,660	2.36
Premix	3,771,590	2.09
ESAB Welding	3,173,520	1.76
Reliance Electric	2,888,340	1.60
Buffalo Molded Plastics	2,773,000	1.54
Wheeling Pittsburgh Steel/Pinney Dock	2,631,220	1.46
Ashta Chemicals, Inc.	2,612,380	1.45
Parker Hannifin Corporation	2,582,310	1.43
Praxair, inc/Elkem Metal	2,419,270	1.34
Total	\$64,854,660	35.99%
Total Assessed Valuation	\$180,120,080	

(1) The amounts presented represent the assessed values upon which 2007 and 1998 collections were based.

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

Ashtabula County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2007 and 1998 (1)

Name of Taxpayer	2007	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric	\$34,341,130	32.53%
Ohio American Water	18,417,680	17.45
First Energy	9,745,780	9.23
Norfolk Southern Combined	7,941,680	7.52
Alltel	5,244,740	4.97
American Transmission	5,012,250	4.75
Ohio Edison Co	4,837,660	4.58
Conneaut Telephone Co.	2,979,210	2.82
East Ohio Gas	2,805,870	2.66
CSX Transportation	2,266,270	2.15
Total	\$93,592,270	88.66%
Total Assessed Valuation	\$105,562,920	
Name of Taxpayer	1998	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric	\$11,213,840	7.32%
Ohio-American Water	4,713,250	3.08
First Energy Generation	3,522,930	2.30
Western Reserve Tele Co	2,993,170	1.95
Norfolk Southern Combined	2,606,340	1.70
Alltel Communications Inc	1,801,040	1.18
American Transmission Sys	1,781,290	1.16
Ohio Edison Co	1,593,010	1.04
Conneaut Telephone Co	1,492,820	0.97
East Ohio Gas Co/Dominion	957,710	0.63
Total	\$32,675,400	21.33%
Total Assessed Valuation	\$153,213,070	

(1) The amounts presented represent the assessed values upon which 2007 and 1998 collections were based.

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

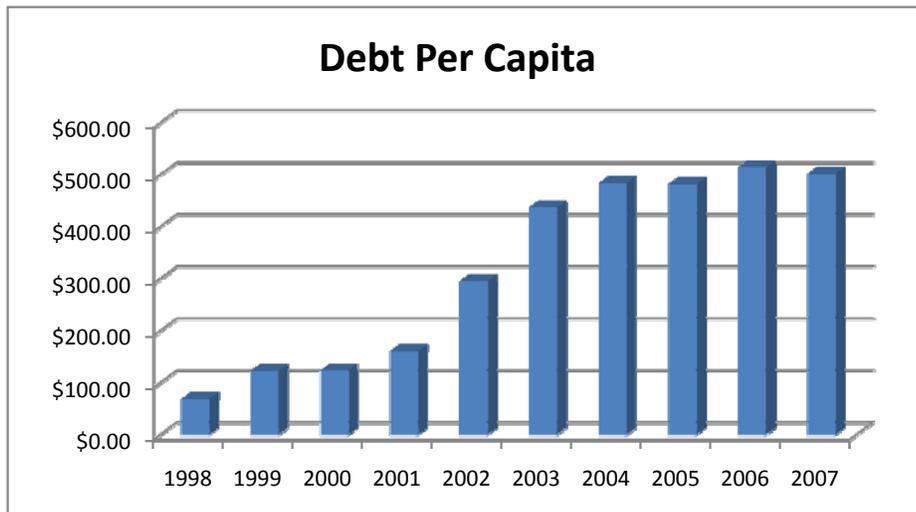
Ashtabula County, Ohio
*Ratios of Outstanding Debt to
 Total Personal Income and Debt per Capita
 Last Ten Years*

Year	Governmental Activities					Revenue Bonds
	General Obligation Bonds	Special Assessment Bonds	Notes Payable	Capital Leases	Other	
1998	\$ 1,517,900	\$ 1,465,000	\$ -	\$ 27,956	\$ 408,829	\$ 456,800
1999	7,455,600	1,235,000	0	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
2007	5,442,766	0	182,873	389,700	214,356	25,993,899

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

(1) Personal Income and Population are located on S28.

Business-Type Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
OWDA Loans	OPWC Loans	Notes			
\$ 2,685,327	\$ -	\$ -	\$ 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%	294.89
23,068,805	412,406	11,186,677	44,815,163	1.81%	437.21
22,675,960	618,229	3,000,000	49,450,760	1.96%	483.36
17,627,069	976,007	3,000,000	49,179,904	1.89%	481.73
17,451,605	940,399	0	52,207,508	1.94%	514.36
17,006,081	1,256,883	0	50,700,914	1.83%	501.29



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
1998	102,360	\$3,559,457,281	\$1,517,900	0.043%	\$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	102,678	4,026,747,748	7,125,900	0.177	69.40
2002	102,636	3,883,941,033	6,538,247	0.168	63.70
2003	102,502	4,539,787,073	9,199,584	0.203	89.75
2004	102,306	4,909,155,641	8,259,306	0.168	80.73
2005	102,090	4,996,640,873	7,265,603	0.145	71.17
2006	101,500	5,415,753,120	6,372,232	0.118	62.78
2007	101,141	5,628,122,555	5,442,766	0.097	53.81

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

Ashtabula County
Computation of Legal Debt Margin
Last Five Years (1)

	2003	2004	2005	2006	2007
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>	<u>\$ 1,823,044,860</u>
Debt Limit (2)	<u>40,978,220</u>	<u>41,077,663</u>	<u>41,838,264</u>	<u>44,220,821</u>	<u>44,076,122</u>
General Bonded Outstanding					
General Obligation Bonds	9,199,584	8,259,306	7,265,603	6,533,083	5,442,766
Special Assessment Bonds	260,000	-	-	-	-
Revenue Bonds	418,800	14,610,000	19,759,352	26,787,249	26,137,900
OWDA Loans	23,068,805	22,675,960	17,627,069	17,451,605	17,006,081
OPWC Loans	437,406	354,030	976,007	1,080,399	1,381,882
503 Corporation Loan	580,027	555,154	529,851	504,301	478,404
Notes	11,186,677	3,000,000	3,000,000	236,711	272,229
Total	<u>45,151,299</u>	<u>49,454,450</u>	<u>49,157,882</u>	<u>52,593,348</u>	<u>50,719,262</u>
Less:					
Revenue Bonds	418,800	14,610,000	19,759,352	26,787,249	26,137,900
OWDA Loans	23,068,805	22,675,960	17,627,069	17,451,605	17,006,081
OPWC Loans	437,406	354,030	976,007	940,399	1,381,882
Special Assessment Bonds	260,000	-	-	-	-
Notes	11,186,677	3,000,000	3,000,000	-	272,229
Amount Available in Debt Service	<u>418,185</u>	<u>427,861</u>	<u>548,865</u>	<u>748,999</u>	<u>400,428</u>
Amount of Debt Subject to Limit	<u>9,361,426</u>	<u>8,386,599</u>	<u>7,246,589</u>	<u>6,665,096</u>	<u>5,520,742</u>
Legal Debt Margin	<u>\$ 31,616,794</u>	<u>\$ 32,691,064</u>	<u>\$ 34,591,675</u>	<u>\$ 37,555,725</u>	<u>\$ 38,555,380</u>
Legal Debt Margin as a Percentage of the Debt Limit	77.16%	79.58%	82.68%	84.93%	87.47%
Unvoted Debt Limit (3)	\$ 16,991,288	\$ 17,031,065	\$ 17,335,306	\$ 18,288,328	\$ 18,230,449
Amount of Debt Subject to Limit	<u>9,361,426</u>	<u>8,386,599</u>	<u>7,246,589</u>	<u>6,665,096</u>	<u>5,520,742</u>
Unvoted Legal Debt Margin	<u>\$ 7,629,862</u>	<u>\$ 8,644,466</u>	<u>\$ 10,088,717</u>	<u>\$ 11,623,232</u>	<u>\$ 12,709,707</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	44.90%	50.76%	58.20%	63.56%	69.72%

(1) Information prior to 2003 is not available.

(1) Ohio Bond Law sets a limit calculated as follows:

Three percent of the first \$100,000,000 of the tax valuation

One and one-half percent of the next \$200,000,000 of the tax valuation

Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Ohio Bond Law sets a limit of one percent of the tax valuation

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

Ashtabula County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2007

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County	Amount Applicable To County
Direct - Ashtabula County			
General Obligation Bonds	\$ 5,442,766	100.00%	\$ 5,442,766
OPWC Loans	125,000	100.00	125,000
Long-term Notes	<u>272,229</u>	100.00	<u>272,229</u>
<i>Total Direct - Ashtabula County</i>	<u>5,839,995</u>		<u>5,839,995</u>
Overlapping			
Cities Wholly Within the County	3,939,981	100.00	3,939,981
Villages Wholly Within the County	290,582	100.00	290,582
Townships Wholly Within the County	1,763,501	100.00	1,763,501
School Districts Wholly Within the County	<u>78,781,508</u>	100.00	<u>78,781,508</u>
<i>Total Overlapping</i>	<u>84,775,572</u>		<u>84,775,572</u>
<i>Totals</i>	<u>\$ 90,615,567</u>		<u>\$ 90,615,567</u>

Source: Ashtabula County Auditor

Ashtabula County, Ohio
Pledged Revenue Coverage
Enterprise Funds
Last Five Years (1)

Year	(2) Gross Revenues	Operating Expenses Net of Depreciation	Net Available Revenue	Bond Debt Service Principal and Interest	OWDA Loan Principal and Interest	OPWC Loan Principal and Interest	Note Principal and Interest	Total	Coverage
<u>Sewer District Fund Debt Coverage</u>									
2003	\$ 7,037,765	(3) \$ 3,306,559	(3) \$ 3,731,206	\$ 29,655	(3) \$ 832,026	(3) \$ 23,135	(3) -	\$ 884,816	4.22
2004	1,710,979	1,132,611	578,368	29,740	384,374	15,835	-	429,949	1.35
2005	1,820,120	1,448,147	371,973	29,700	319,835	15,835	-	365,370	1.02
2006	2,006,043	1,429,632	576,411	29,740	356,095	15,836	-	401,671	1.44
2007	2,420,098	1,720,260	699,838	29,755	362,436	15,835	-	408,026	1.72
<u>Water District Fund Debt Coverage</u>									
2004	2,964,132	2,590,629	373,503	-	825,600	13,535	-	839,135	0.45
2005	6,610,272	5,496,867	1,113,405	149,310	6,842,037	19,770	-	7,011,117	0.16
2006	2,850,956	1,703,371	1,147,585	304,008	923,856	19,772	-	1,247,636	0.92
2007	3,996,568	2,467,910	1,528,658	304,157	931,917	23,371	-	1,259,445	1.21
<u>Geneva State Park Lodge Fund Debt Coverage</u>									
2003	-	1,602,148	(1,602,148)	-	-	-	138,885	138,885	(11.54)
2004	4,023,592	3,790,517	233,075	402,101	-	-	15,348,376	15,750,477	0.01
2005	315,810	3,448	312,362	797,357	-	-	193,580	990,937	0.32
2006	392,558	133,447	259,111	1,107,692	-	-	3,147,007	4,254,699	0.06
2007	575,541	94,035	481,506	1,871,358	-	-	-	1,871,358	0.26

(1) Information prior to 2003 is not available.

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

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

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

Ashtabula County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
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	102,636	2,407,721	23,459	7.4
2003	102,502	2,478,835	24,183	7.8
2004	102,306	2,529,445	24,724	7.3
2005	102,090	2,606,939	25,536	7.1
2006	101,500	2,696,707	26,569	6.6
2007	101,141	2,769,331	27,381	7.0

Sources: (1) U.S. Census Bureau
(2) U.S. Bureau of Economic Analysis (projected for 2007)
(3) Ohio Department of Job & Family Services

Ashtabula County, Ohio

Principal Employers

Current Year (1)

<u>Employer (2)</u>	<u>Nature of Business (2)</u>	<u>2007</u>		
		<u>Number of Employees (2)</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>
Ashtabula County Medical Center	Hospital	1,201	1	2.4%
Kraftmaid Cabinetry	Manufacturing of Cabinetry	1,200	2	2.4
Ashtabula County Government	Government	960	3	1.9
Ashtabula Area City Schools	School	600	4	1.2
University Hospitals Health Systems	Hospital	540	5	1.1
Lyondell Chemical Company	Manufacturing of Titanium Products	500	6	1.0
Molded Fiber Glass	Manufacturing of Composites	400	7	0.8
Kennametal, Inc.	Manufacturing of Metal Cutting Tools	400	8	0.8
General Aluminum	Manufacturing of Aluminum Castings	370	9	0.7
Premix	Manufacturing of Reinforced Plastics	320	10	0.6
Total		<u>6,491</u>		<u>13.0</u>
Total Employment within the County (3)		<u>49,800</u>		

Sources: (1) Information prior to 2007 is not available.

(2) Growth Partnership for Ashtabula County

(3) Ohio Department of Job & Family Services

Ashtabula County, Ohio
County Government Employees by Function/Activity
Last Ten Years

	1998	1999	2000	2001	2002
General Government					
Legislative and Executive					
Commissioners	9.00	9.00	8.00	8.00	8.50
Auditor	18.00	18.00	18.00	18.00	18.00
Treasurer	10.00	10.00	9.50	9.50	8.50
Prosecuting Attorney	17.50	19.75	20.75	22.75	21.50
Board of Elections	10.50	10.50	10.50	10.50	10.50
Recorder	6.00	6.00	6.00	6.00	6.00
Buildings and Grounds	7.00	7.00	8.00	8.00	8.00
Data Processing	3.00	4.00	4.00	4.00	4.00
Risk Management	-	-	-	-	-
Judicial					
Probate Court	5.00	6.00	6.00	6.00	6.00
Juvenile Court	20.00	21.00	22.00	22.00	22.00
Clerk of Courts	16.00	16.00	16.00	16.00	15.00
Youth Detention Center	21.50	21.50	20.50	20.50	18.00
Law Library	1.00	1.00	1.00	1.00	1.00
Public Safety					
Sheriff	85.00	85.00	85.00	80.00	75.00
Probation	1.00	1.00	1.00	2.00	2.00
Emergency Management Agency	4.00	4.00	4.00	4.00	4.50
Coroner	5.00	5.00	4.50	4.50	3.50
Public Works					
Engineer	64.25	66.75	67.25	68.00	67.75
Building Department	8.00	8.00	9.00	6.00	6.00
Environmental Services	10.00	11.00	11.00	13.00	13.25
Recycling	1.00	2.00	2.00	2.00	2.00
Health					
MRDD	n/a	157.00	157.00	162.00	170.00
Alcohol, Drug Abuse and Mental Health	3.50	3.00	4.00	4.00	4.00
Human Services					
Nursing Home	n/a	n/a	n/a	242.50	249.50
Jobs and Family Services	110.50	116.75	141.00	146.50	141.50
Children's Services	78.50	81.50	79.50	84.00	83.00
Child Support Enforcement Agency	31.00	32.00	26.00	27.00	24.00
Veteran Services	6.50	6.50	6.50	6.50	8.00
Conservation and Recreation					
Soil & Water Conservation District	3.00	3.00	3.00	3.00	3.00
Ashtabula County Metro Parks	1.50	1.00	1.00	1.00	1.00
Planning Commission	7.25	7.00	7.00	6.00	6.00
Total	<u>564.50</u>	<u>740.25</u>	<u>759.00</u>	<u>1,014.25</u>	<u>1,011.00</u>

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

The count is performed on July 1 each year.

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

2003	2004	2005	2006	2007
9.50	8.50	7.50	8.00	13.00
17.00	17.00	16.00	16.00	15.50
8.50	8.00	7.00	7.50	7.50
20.25	20.25	13.00	20.25	22.25
11.50	10.50	11.00	10.50	8.50
6.00	6.00	5.00	5.00	5.00
8.00	7.00	7.00	6.00	6.00
3.00	4.00	4.50	4.50	5.00
-	-	2.00	2.00	2.00
6.00	6.00	6.00	6.00	8.00
22.00	22.00	20.00	20.00	21.00
16.00	15.00	14.00	14.00	17.00
17.00	16.50	16.00	16.00	16.00
1.00	1.00	1.00	1.00	1.00
85.00	85.50	85.50	88.50	87.00
2.00	2.00	2.00	3.00	4.00
4.00	3.00	4.00	4.00	4.00
3.50	3.50	3.50	4.00	4.50
65.25	58.75	60.50	60.75	64.50
6.00	6.00	6.00	6.00	6.00
13.50	14.75	12.00	13.50	13.00
4.00	4.00	4.00	3.50	3.00
171.00	162.00	166.00	150.00	166.00
4.00	4.00	4.00	4.00	7.00
220.00	200.50	171.50	179.50	193.00
141.25	140.75	140.00	139.00	137.50
86.50	67.00	71.50	78.00	79.00
27.00	26.00	29.00	30.00	29.00
7.50	6.50	6.50	7.50	7.50
3.00	3.00	2.00	2.00	3.00
1.00	1.00	1.00	1.00	1.00
3.00	3.00	3.00	3.00	3.00
<u>993.25</u>	<u>933.00</u>	<u>902.00</u>	<u>914.00</u>	<u>959.75</u>

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

	2006	2007
General Government		
Legislative and Executive		
Commissioners		
Number of resolutions	746	662
Auditor		
Number of real estate transfers	5,168	4,571
Number of parcels	81,270	81,634
Number of checks issued	56,602	52,463
Number of direct deposits / EFTs	n/a	4,589
Treasurer		
Number of parcels collected	65,821	66,131
Return on portfolio	\$ 2,636,023.01	\$ 2,842,752.14
Average Interest Rate	4.7417%	4.7536%
Board of Elections		
Number of registered voters	62,265	60,432
Number of voters last general election	35,197	19,416
Percentage of register voters that voted	57%	32%
Recorder		
Number of deeds recorded	6,008	5,254
Number of mortgages recorded	13,828	11,079
Number of leases recorded	1,570	723
Number of liens recorded	667	728
Miscellaneous documents recorded	309	320
Judicial		
Common Pleas Courts		
Number of civil cases filed	n/a	1,554
Number of criminal cases filed	n/a	470
Number of domestic cases filed	n/a	521
Eastern County Court		
Number of civil cases filed	n/a	734
Number of criminal cases filed	n/a	715
Number of traffic cases	n/a	3,429
Western County Court		
Number of civil cases filed	n/a	888
Number of criminal cases filed	n/a	1,358
Number of traffic cases	n/a	3,672
Law Library		
Number of volumes in collection	n/a	
Information Technology		
Number of users served	n/a	87

(Continued)

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

	2006	2007
Public Works		
Engineer		
Miles of roads resurfaced		
Hot Mix	6.40	5.35
Cold Mix	14.89	14.25
Chip and Seal	41.97	35.84
Number of bridges and culverts replaced/improved	9	17
Number of signs and markers erected	1,338	1,453
Health		
MRDD		
Number of students enrolled		
Early intervention program	55	66
Preschool	16	16
School age	74	73
Dog and Kennel		
Dog Licenses Issued	11,426	11,336
Number of Kennels	250	232
Public Safety		
Sheriff		
Jail Operation		
Average daily jail census	n/a	108
Prisoners booked	n/a	2,207
Prisoners released	n/a	2,218
Enforcement		
Number of incidents reported	n/a	20,227
Number of citations issued	n/a	2,212
Number of papers served	n/a	6,110
Number of transport hours	n/a	4,160
Coroner		
Number of cases investigated	n/a	118
Number of autopsies performed	n/a	47
Building Department		
Number of residential permits issued	2,301	1,863
Number of commercial permits issued	606	660
Number of inspections performed	6,476	5,701

(1) Information prior to 2006 is not available.

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

Ashtabula County, Ohio
Capital Asset Statistics by Function/Activity
Current Year (1)

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

(Continued)

Ashtabula County, Ohio
Capital Asset Statistics by Function/Activity
Current Year (1)

	2007
Emergency Management Agency	
Number of emergency response vehicles	4
Coroner	
Number of emergency response vehicles	2
Public Works	
Engineer	
Centerline miles of roads	347.76
Number of bridges	415
Number of culverts	520
Number of vehicles	26
Health	
MRDD	
Number of facilities	1
Number of busses	21
Mental Health	
Number of facilities	2
Human Services	
Jobs and Family Services	
Administrative office space	25,870
Number of vehicles	13
Children's Services	
Administrative office space	23,814
Number of vehicles	10
Veteran Services	
Number of vehicles	1
Community and Economic Development	
Number of related infrastructure projects	5

(1) Information prior to 2007 is not available.

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
DECEMBER 11, 2008**