

**FINANCIAL CONDITION
ASHTABULA COUNTY**

SINGLE AUDIT

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**FINANCIAL CONDITION
ASHTABULA COUNTY**

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**FINANCIAL CONDITION
ASHTABULA COUNTY**

**SCHEDULE OF FEDERAL AWARD EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF AGRICULTURE						
<i>Passed Through Ohio Department of Education:</i>						
<i>Nutrition Cluster:</i>						
Food Distribution Program				\$7,385		\$7,385
National School Lunch Program		10.555	\$40,324		\$40,324	
Total U.S. Department of Agriculture - Nutrition Cluster			40,324	7,385	40,324	7,385
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES						
<i>Passed Through Ohio Department of Human Services; passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>						
Medical Assistance Program - Title XIX		93.778	1,126,633		1,126,633	
Social Services Block Grant - Title XX	MR-04 (99-00) MR-04 (00-01)	93.667	70,017		70,017	
			22,906		22,906	
Subtotal – Social Services Block Grant - Title XX			92,923		92,923	
Subtotal Ohio Department of MRDD			1,219,556		1,219,556	
<i>Passed Through Ohio Department of Human Services; passed through the Ohio Department of Mental Health:</i>						
Medical Assistance Program - Title XIX	FY 99 FY 00 FY 01	93.778	10,233		10,233	
			383,323		383,323	
			484,621		484,621	
Subtotal – Medical Assistance Program - Title XIX			878,177		878,177	
Social Services Block Grant - Title XX	FY 00	93.667	77,298		77,298	
Subtotal – Social Services Block Grant - Title XX			77,298		77,298	
Community Mental Health Grant	FY 00 FY 01	93.958	49,152		49,152	
			21,504		21,504	
Subtotal – Community Mental Health Grant			70,656		70,656	
Subtotal Ohio Department of Mental Health			1,026,131		1,026,131	
<i>Passed Through Ohio Department of Human Services; passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>						
Medical Assistance Program - Title XIX	FY 00 FY 01	93.778	29,385		29,385	
			49,200		49,200	
Subtotal – Medical Assistance Program - Title XIX			78,585		78,585	
Federal Prevention and Treatment Substance Abuse Grant	FY 00 FY 01	93.959	327,334		327,334	
			371,520		371,520	
Subtotal – Federal Prevention and Treatment Substance Abuse Grant			698,854		698,854	
Subtotal Ohio Department of Alcohol and Drug Addiction Services			777,439		777,439	
<i>Passed Through the Ohio Department of Aging; passed through District XI Area Agency on Aging: Aging Cluster</i>						
Special Programs for the Aging - Title III - B		93.044	22,217		22,217	
Total U.S. Department of Health & Human Services			3,045,343		3,045,343	

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

**FINANCIAL CONDITION
ASHTABULA COUNTY**

**SCHEDULE OF FEDERAL AWARD EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>					
<i>Passed Through Ohio Department of Development - Office of Local Governmental Services:</i>					
Community Development Block Grant - Small Cities	B-F-96-004-1	14.228			1,354
	B-F-97-004-1				2,088
	B-F-98-004-1		121,750		84,258
	B-F-99-004-1		81,570		7,204
	B-E-98-004-1		23,220		14,353
Subtotal Community Development Block Grants			<u>226,540</u>		<u>109,257</u>
Water and Sanitary Sewer Competitive Grant Program	B-W-97-004-1	14.228			6,453
	B-W-99-004-1		2,500		
			<u>2,500</u>		<u>6,453</u>
Emergency Shelter Grants Program	B-L-99-004-1	14.231	27,749		27,749
	B-L-00-004-1		9,500		0
Subtotal Emergency Shelter Grants Programs			<u>37,249</u>		<u>27,749</u>
Community Housing Improvement Program	B-C-97-004-1	14.239			20,615
	B-C-99-004-1		55,453		55,453
	B-C-99-004-2		60,534		12,788
Subtotal Community Housing Improvement Programs			<u>115,987</u>		<u>88,856</u>
Total U.S. Department of Housing & Urban Development			<u>382,276</u>		<u>232,315</u>
<u>U.S. DEPARTMENT OF JUSTICE:</u>					
<i>Direct Program:</i>					
Public Safety Partnership and Community Policing Grant	2000-SHWX-0573	16.710	75,864		75,864
<i>Passed Through the Ohio Attorney General's Office passed through the Crime Victims Assistance Office:</i>					
Crime Victims Assistance Program	98-VAGENE-015	16.575	36,100		36,100
	99-VAGENE-015		13,335		13,335
Subtotal Crime Victims Assistance Program			<u>49,435</u>		<u>49,435</u>
<i>Passed Through the Governor's Office of Criminal Justice:</i>					
Violence Against Women Formula Grant	99-WF-VA5-8224	16.588	22,000		22,000
Byrne Memorial Grant Program	99-DG-A01-7055	16.579	63,750		63,750
Juvenile Accountability Incentive Block Grant	98-JB-013-A024	16.523			14,744
	99-JB-013-A024		7,245		3,613
Subtotal Juvenile Accountability Incentive Block Grant			<u>7,245</u>		<u>18,357</u>
Total U.S. Department of Justice			<u>218,294</u>		<u>229,406</u>

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

**FINANCIAL CONDITION
ASHTABULA COUNTY
SCHEDULE OF FEDERAL AWARD EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF LABOR:						
<i>Passed Through the Ohio Bureau of Employment Services - JTPA:</i>						
<i>JTPA Cluster</i>						
Employment and Training Assistance - Dislocated Workers	A-P9-26-00-01 B-99-26-00-01	17.246	78,500 155,706		37,339 150,800	
Total Employment and Training Assistance			234,206		188,139	
Job Training Partnership Act	0-P9-26-00-01 1-P9-26-00-01 Y-P9-26-00-01 3-99-26-00-00	17.250	85,384 13,526 85,855 74,681		60,618 8,124 83,388 74,681	
Total Job Training Partnership Act			259,446		226,811	
<i>Passed Through the Ohio Department of Education:</i>						
Job Training Partnership Act	4-P9-26-00-01	17.250	32,056		4,976	
<i>Passed Through the Ohio Department of Jobs and Family Services</i>						
Workforce Improvement Act		17.255	679,123		152,261	
Total U.S. Department of Labor			1,204,831		572,187	
U.S. DEPARTMENT OF TRANSPORTATION:						
<i>Passed Through Ohio Department of Transportation - Urban Mass Transportation Administration - Public Transportation for Non-Urbanized Areas:</i>						
Ohio Department of Transportation Sec.18 Operating	RPT4004019001	20.509	351,176		351,176	
<i>Highway Planning and Construction</i>						
Ohio Department of Transportation Section 205	16061	20.205	1,877,153		1,877,153	
Ohio Department of Transportation Section 205	16529		166,629		166,629	
Ohio Department of Transportation Section 205	12593		435,289		435,289	
Subtotal Highway Planning and Construction			2,479,071		2,479,071	
<i>Passed Through the Governor's Highway Safety Representative:</i>						
<i>State and Community Highway Safety</i>						
S.T.E.P. Program		20.600	28,238		28,238	
Total U. S. Department of Transportation			2,858,485		2,858,485	

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

FINANCIAL CONDITION
ASHTABULA COUNTY

SCHEDULE OF FEDERAL AWARD EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
FEDERAL EMERGENCY MANAGEMENT AGENCY						
<i>Passed Through Ohio Emergency Management Agency:</i>						
Emergency Management Assistance		83.534	46,100		46,100	
U.S. DEPARTMENT OF EDUCATION						
<i>Passed Through Ohio Department of Education:</i>						
<i>Special Education Cluster:</i>						
Special Education Grants to States Title VI-B Flow Through		84.027	18,308			
	0692296B-SF-99P				47,239	
	0692296B-SF-00P		17,609			
	0692296B-SF-01P		35,917		47,239	
Subtotal – Title VI-B Flow Through						
Special Education - Preschool Grant		84.173			16,253	
	0692229-PG-S1-00P		16,126			
Indicators of Success			3,761		3,324	
	0692229-PG-S1-01P					
Subtotal – Special Education - Preschool Grant			19,887		19,577	
	0692229-PG-SC-00P					
Subtotal- Special Education Cluster			55,804		66,816	
Special Education Grants to States ESEA Title VI		84.298	\$537		537	
	0692229-C2-S1-99C					
Subtotal – ESEA Title VI			537		537	
Total Department of Education			56,341		67,353	
Totals			\$7,851,994	\$7,385	\$7,091,513	\$7,385

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

**FINANCIAL CONDITION
ASHTABULA COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2000**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

The County passes-through certain Federal assistance received from the U.S. Department of Health and Human Services, the U.S. Department of Housing and Urban Development, and the U.S. Department of Justice to other governments or not-for-profit agencies (subrecipients). As described in Note A, the Government 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, 2000 the County had no significant food commodities in inventory.

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

The County has established loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and to rehabilitate homes. 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. At December 31, 2000, the gross amount of loans outstanding under this program were \$2,371,549.

NOTE E - MATCHING REQUIREMENTS

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

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OFFICE OF THE AUDITOR

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

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

To the County Commissioners:

We have audited the financial statements of Ashtabula County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 21, 2001, which indicated that we did not audit the financial statements of *Ash/Craft Industries, Inc.*, and our opinion as it relates to the amounts included in *Ash/Craft Industries*, is based on the report of other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Ashtabula County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on 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 such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2000-61104-001. We also noted one immaterial instance of noncompliance that we have reported to management of the County in a separate letter dated June 21, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Ashtabula County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report that we have reported to management of the County in a separate letter dated June 21, 2001.

Ashtabula County Commissioners
Ashtabula County
Report on Compliance and on Internal Control Required by
Government Auditing Standards
Page 2

This report is intended for the information and use of the management, Board of Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

June 21, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR

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

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

To the County Commissioners:

Compliance

We have audited the compliance of Ashtabula County with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2000. Ashtabula County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of Ashtabula County's management. Our responsibility is to express an opinion on Ashtabula County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; 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 obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about Ashtabula County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Ashtabula County's compliance with those requirements.

In our opinion, Ashtabula County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2000.

Internal Control Over Compliance

The management of Ashtabula County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Ashtabula County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Federal Awards Expenditures

We have audited the general-purpose financial statements of Ashtabula County as of and for the year ended December 31, 2000 and have issued our report thereon dated June 21, 2001, which indicated that we did not audit the financial statements of *Ash/Craft Industries, Inc.*, and our opinion as it relates to the amounts included in *Ash/Craft Industries, Inc.*, is based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal financial awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information and use of the management, Board of Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

June 21, 2001

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

**ASHTABULA COUNTY
DECEMBER 31, 2000**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Highway Planning and Construction CFDA Number 20.205
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

Finding Number	2000-61104-001
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Finding for Recovery

Ashtabula County overpaid American Alert Corporation for the installation and service of security systems at the Juvenile Court and Eastern County Court buildings. Overpayments occurred due to the County paying on invoiced amounts, and paying again these amounts when billed by American Alert on statements received. A recap of the amount billed per invoices, and the amount paid by the County are as follows:

Billed by American Alert Corporation to County

Juvenile Court

Invoice No. 39262	4/13/00	\$ 3,740.00
Invoice No. 39281	4/13/00	98.80
Invoice No. 41833	6/20/00	114.00

Eastern County Court

Invoice No. 44519	8/10/00	<u>2,035.00</u>
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Total billed **\$ 5,987.80**

Paid by County to American Alert Corporation

Juvenile Court

Warrant No. 150778	6/23/00	\$ 3,740.00
Warrant No. 154027	8/08/00	8,004.40

Eastern County Court

Warrant No. 156774	7/15/00	2,035.00
Warrant No. 161325	11/09/00	<u>2,035.00</u>

Total paid **\$15,814.40**

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for public monies is issued against American Alert Corporation and its owners and their bonding company, jointly and severally, and in favor of Ashtabula County in the amount of \$ 9,826.60.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None

ASHTABULA COUNTY, OHIO

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

FOR THE YEAR ENDED DECEMBER 31, 2000

**SANDRA O'BRIEN
ASHTABULA COUNTY AUDITOR**

Prepared by The Ashtabula County Auditor's Office

Ashtabula County, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2000
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COUNTY OF ASHTABULA



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FAX: (440) 576-3797

June 21, 2001

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

Citizens of Ashtabula County:

I am honored to present the tenth Comprehensive Annual Financial Report (CAFR) for Ashtabula County. This report provides financial statements and other financial and statistical data necessary for full and complete disclosure of the financial position and operations of our County for the year ended December 31, 2000. The responsibility for the report's completeness and fairness of presentation rests with the County, specifically the County Auditor's office.

This Comprehensive Annual Financial Report is divided into three sections as follows:

1. The Introductory Section contains a table of contents, letter of transmittal a list of elected officials of the County, an organizational chart of the County and a copy of the Certificate of Achievement for Excellence in Financial Reporting awarded to Ashtabula County for its 1999 CAFR.
2. The Financial Section, which begins with the Report of Independent Accountants, includes the general purpose financial statements and notes that provide an overview of the County's financial position and operating results, and the combining statements and schedules of individual funds and account groups that provide detailed information relative to the general purpose financial statements.
3. The Statistical Section presents various tables reflecting social and economic information, financial trends and the fiscal capacity of the County.

The Reporting Entity

For financial reporting purposes, the County includes all funds, account groups, agencies, boards and commissions making up Ashtabula County (the Primary Government) and its Component Unit in accordance with the 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 Service Board, the Ashtabula County Board of Mental Retardation and Developmental Disabilities, the Community Mental Health Board, the Human Services Department, the Emergency Management Agency and Ashtabula County's Portion of the Ashtabula and Geauga Counties Consortium of the Joint Training Partnership Act.

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 Port Authority and the Ashtabula County District Library are related organizations whose relationships to the County are described in Notes 13 and 21 to the general purpose financial statements. The County also participates in the Northeast Ohio Community Alternative Program Facility and the Children's Cluster Committee, jointly governed organizations described in Note 22 to the General Purpose Financial Statements. A complete discussion of the County's reporting entity is provided in Note 1 to the General Purpose Financial Statements.

The County and the Form of Government

Ashtabula County was created in 1807. The County is comprised of seven hundred and four square miles, which make it 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 run-way. Recently, a capital improvement program featuring the acquisition of a jet fuel system, aviation gas tanks, improved lighting system and improved drainage and resurfacing of the airport runways, was initiated to enhance business potential of the County Airport. Commercial passenger and air cargo services are available at Cleveland Hopkins International Airport and Erie International Airport, all within an hour's drive from Ashtabula County.

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

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

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

Ashtabula County features beautiful sandy beaches and is the home of Geneva-on-the-Lake, Ohio's first lakefront resort town. The County is also known for its 15 historic covered bridges, most of which were built in the second half of the 19th Century.

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

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

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

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

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

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

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

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

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

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

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

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

Administration of the Justice System

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

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

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

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

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

Economic Condition and Outlook

The year 2000 brought significant growth to Ashtabula County. The projects developed, committed, and/or completed in the year 2000 began with the development in Saybrook Township of a \$1.2 million 60 acre North Bend Industrial Park. Commencement of a new 160,000 square foot Zehrco Plastics plant has also begun in Saybrook Township. The project at completion will total \$7.5 million.

In October, after a two-year construction period, the Flying J Company opened its \$9 million travel center in Austinburg. The new \$6 million Holiday Inn and Suites in Austinburg began operations in the latter part of 1999. Also brought to Austinburg was a \$3.5 million Sleep Inn at the corner of State Route 45 and I-90. Raxit Shah began construction on this project and is due to be completed by April 2001.

In the City of Ashtabula, the ABC Child Care was developed through the consolidation of the old Ashtabula County Day Care and Iddie Biddie Kiddie City. A \$1 million, 15,000 square-foot building in the Ashtabula Harbor was used for the relocation of this new childcare center. Also added to the Harbor was the relocation and construction of a new Coast Guard station. The Ohio Department of Transportation completed the replacement of the viaduct bridge on Route 20 in Ashtabula City.

Ashtabula Township's Millennium Inorganic Chemicals completed construction on its \$30 million steam and power cogeneration facility on Middle Road. At the same time this construction was being completed, K-Mart completed their \$3 million construction on a 50,000 square foot expansion at the Ashtabula Mall also in Ashtabula Township.

The City of Conneaut experienced significant growth with several new projects and developments. Hamot Medical Center of Erie, Pennsylvania opened a new office at Route 7 and Gateway Avenue. The East Conneaut Industrial Park boasts the new central location for the Conneaut Telephone Company as part of a \$15 million project. The Lake Erie Correctional Institution completed the \$40 million medium security prison in Conneaut. After a \$6 million investment in a new assisted living center, the Villa at the Lake opened on Parrish Road. In addition to these projects, Leather Resources of America dedicated a new 35,000 square foot building totaling \$3.5 million, and Technology Integration Products (TIP) committed to a \$947,000 equipment expansion at its Conneaut facility.

In Jefferson, Lancer Dispersions bought the RSP division of Plasticolors while Vision Plastics was attracted to a new 25,000 square foot building. The Ducro family continued a long heritage of service by opening a new funeral home in Jefferson. Lakeview Federal Credit Union opened a new office to be the first credit union to come to the Village. The Foot and Ankle Center of Erie, Pennsylvania expanded its services by opening an associate office in Jefferson. In addition WEK Industries of Jefferson hosted two projects: a 40,000 square foot addition to its plant and a \$1.5 million expenditure on equipment.

Kent State Ashtabula Campus, working to provide a better campus, spent nearly \$1 million in capital improvements into its new telecommunications network. The project is part of a \$15 million effort by Kent to improve long distance learning. The Ashtabula campus is earmarked to receive \$40,000 per year for the next ten years. The campus is also spending \$150,000 to purchase new instructional equipment including new computer graphics, engineering technology, chemical and biology lab equipment and new library items, while other money has been set aside to maintain staff. Another area of improvement at the Kent State Ashtabula Campus will be \$175,000 project to install a new heating, ventilation and cooling system in the C-wing of the campus.

Other growth in the County includes the completion of a 170,000 square foot addition to KraftMaid of Orwell. Total investment of this project at completion will be approximately \$25 million. Kennametal of Orwell celebrated forty years in business. In Geneva, Third Dimension commenced construction on its 60,000 square foot new manufacturing plant, while D-Termination Wire completed its 35,000 square foot building to accommodate its relocation from Lake County.

Future Outlook and Major Initiatives

The Conneaut School District was the first in the County to qualify for State School Facility Aid. In the next three years Conneaut will complete this \$37 million project with \$5.8 million in local matching funds.

The widening of Route 45 and the renovation of the Route 45 Bridge over Interstate 90 is set to begin in 2001. Early completion of the project is anticipated because of potential financial loss to businesses in that area.

Cleveland University Hospital Health Systems has committed to build an ambulatory care center in Ashtabula Township.

Ashtabula County is one of only ten counties in the nation, and one of only three in Ohio, picked for a federally backed pilot project to stabilize milk prices. Ashtabula County is Ohio's ninth largest in milk production, and was selected along with the State's number one and number two counties, Wayne and Mercer. The program, to be called Dairy Options Pilot Program (DOPP), is aimed at helping dairy farmers respond to volatile milk

prices. It is an innovative cost-sharing program that highlights the futures and options market as a way to reduce some of the "hills and valleys" of today's milk prices. As many as 100 county farmers can sign up for this program.

The Civic Development Corporation (CDC), a not-for-profit charitable organization, raised \$2.1 million for its Spaces to Play and Places to Learn campaign projects to be completed in 2001. There are nine projects included in this campaign:

Western Reserve Greenway (Rails to Trails) This twenty-seven mile trail, part of the Great Ohio Lake-to-River Greenway, is located on a former railroad right of way, which runs the length of the county from Ashtabula to Orwell. When this Ashtabula County Parks recreational development is completed in 2001, this trail will be a park with year-round recreational use, providing a place where children and adults can walk, run, bike, in-line skate, ski or ride horseback, surrounded by nature and away from traffic.

Ashtabula Little League With more than 700 registered youth players in any given season, Ashtabula Little League has served as a recreational foundation for more than five decades. Funds from CDC will provide for a comprehensive upgrade and modernization of the existing space to ensure a safer playing environment and to provide a state-of-the-art ballpark complex. Drainage, backstops, fencing, additional playing fields, rest room facilities and construction of new bleachers are among the list of improvements.

Ashtabula County Family Y The Ashtabula County Family Y provides a wealth of recreational opportunities for people of all ages, nurtures the development of children and teens, and strengthens families. The Y teaches kids to swim, play basketball and soccer and learn healthy habits and lifestyles in preschool and after-school programs. Adults enjoy fitness activities including aerobics, strength training classes and a variety of sports leagues. CDC funds will provide for structural changes in order to ensure better accessibility. In addition, funds will be allocated for implementation of the second phase of the outdoor recreation project and for major remodeling and plumbing upgrades of locker rooms and rest rooms.

Conneaut Community Center On the National Register of Historic Sites in America, the Conneaut Community Center's Kilpi Hall is one of the few remaining examples of the Great Lakes Finnish immigration. Since 1975, the center has provided cultural, artistic and recreational programming for thousands of children and adults in the Conneaut area. CDC will help to maintain the physical structure and beauty of this historic landmark by providing funds for roof replacement, upgrading of electrical wiring, improving the lighting in the main hall and installing a new dance floor.

Homesafe Homesafe has served our community since 1981 by providing a shelter for battered women and their children. CDC funding will help improve the heating, cooling, and airflow systems in the shelter.

After School Discovery After School Discovery is a non-profit organization that provides after-school programs throughout the Ashtabula area to stimulate young minds by encouraging problem solving, investigation, and self-expression. CDC funds will be used to purchase outdoor equipment specifically for Adventure Camp, a program in which fifth and sixth grade students learn team building and develop their leadership skills and abilities.

Conneaut Human Resource Center As a focal point for the delivery of human and social services in Conneaut, the Conneaut Human Resource Center strives to meet the needs of the community. The center boasts the nationally recognized Right Track Program, an after-school program for students, and also hosts the Seniors Together Program. These vital community programs will be significantly enhanced with CDC funds for interior space reorganization and expansion and improvements to the HVAC system.

Conversation Station What started as a dream has now become a reality for the residents of Rome Township and neighboring communities with the construction of a youth/community center. Conversation Station,

formerly known as the Communication Station, provides a space where children, teens, adults and community groups can meet. CDC funds will be used for the paving of an outdoor basketball court and driveway.

Ashtabula Arts Center Few communities can boast of having such a comprehensive fine and performing arts facility as the Ashtabula Arts Center. With funding from CDC's 1970 campaign, the Arts Center moved to a newly completed facility at its present location near the Kent State University Ashtabula Campus. Subsequent CDC campaigns have added a music wing, the outdoor summer theater, a performing arts wing and most recently, a 3,000 square foot dance addition. Funding from the 2000 campaign will provide additional electrical capacity to the main building and Straw Hat Theater, the implementation of a comprehensive grounds drainage plan and the installation of new lighting to improve parking lot safety.

Financial Information

Basis of Accounting

Ashtabula County's accounting system is organized on a "fund basis." Each fund or account group is a self-balancing set of accounts. General government operations are reported on a modified accrual basis. Revenues are recognized when measurable and available. Expenditures are recognized when goods and services are received. The County's proprietary funds are reported on the accrual basis. Revenues are recognized when measurable and earned. Expenses are recognized when incurred.

Internal Controls

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

Budgetary Control

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

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

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

General Government Functions - Financial Highlights

The following schedule presents a summary of general, special revenue, debt service and capital projects funds revenues for the year ended December 31, 2000, and the amounts and percentage of increases and decreases in relation to prior year's amounts.

	1999 Amount	2000 Amount	Percent of Total	Change	Percent of Change
Revenues:					
Property and Other Local Taxes	\$10,858,053	\$12,952,930	15.42%	\$2,094,877	19.29%
Permissive Sales Tax	7,552,179	7,969,907	9.49	417,728	5.53
Charges for Services	5,892,169	6,505,952	7.74	613,783	10.42
Licenses and Permits	118,046	143,609	0.17	25,563	21.66
Fines and Forfeitures	789,552	924,203	1.10	134,651	17.05
Intergovernmental	49,724,780	52,424,860	62.40	2,700,080	5.43
Special Assessments	355,427	389,331	0.46	33,904	9.54
Interest	1,728,642	2,437,674	2.90	709,032	41.02
Other	323,516	264,571	0.30	(58,945)	(18.22)
Total Revenues	<u>\$77,342,364</u>	<u>\$84,013,037</u>	<u>100.00%</u>	<u>\$6,670,673</u>	

Property and other local taxes increased \$2,094,877 or 19.29 percent from 1999 to 2000. This increase is due to the passing of several new levies in the taxing districts.

Charges for services increased \$613,783 or 10.42 percent from 1999 to 2000. This increase is due to several departments, with the authority of State officials, implementing charges or increasing the fees charged for services by the county departments.

Intergovernmental revenue increased \$2,700,080 or 5.43 percent due to an increase in State and federal funding for the board of mental retardation.

Interest revenue increased \$709,032 or 41.02 percent due to new investment procedures implemented by the County Treasurer. The procedures allows the County to hold investments longer with better interest rates. The increase is also due to the County having more money to invest.

The following schedule presents a summary of general, special revenue, debt service and capital project funds expenditures for the year ended December 31, 2000, and the percentage of increases or decreases in relation to prior year amounts.

	1999 Amount	2000 Amount	Percent of Total	Change	Percent Change
Expenditures					
Current:					
General Government					
Legislative and Executive	\$7,708,949	\$7,049,444	8.79%	(\$659,505)	(8.56)%
Judicial	3,302,507	3,841,252	4.79	538,745	16.31
Public Safety	7,893,402	8,444,478	10.53	551,076	6.98
Public Works	5,638,686	7,963,965	9.93	2,325,279	41.24
Health	16,236,802	17,525,126	21.85	1,288,324	7.93
Human Services	28,876,070	31,490,518	39.26	2,614,448	9.05
Conservation and Recreation	293,282	304,005	0.38	10,723	3.66

	1999 Amount	2000 Amount	Percent of Total	Change	Percent Change
Economic Development and Assistance	\$116,294	\$187,046	0.23%	\$70,752	60.84%
Other	537,150	615,144	0.77	77,994	14.52
Capital Outlay	3,709,204	1,105,661	1.38	(2,603,543)	(70.19)
Debt Service:					
Principal Retirement	586,090	1,193,041	1.49	606,951	103.56
Interest and Fiscal Charges	566,039	481,441	0.60	(84,598)	(14.95)
Total Expenditures	<u>\$75,464,475</u>	<u>\$80,201,121</u>	<u>100.00%</u>	<u>\$4,736,646</u>	

Public works increased \$2,325,279 or 41.24 percent due to an emergency waterline project for Rome Township. This increase is also due to the County paying for the carry over costs of projects that were completed in 1999.

Health expenditures increased \$1,288,324 or 7.93 percent due to an increase in social service programs and staffing.

Human services increased \$2,614,448 or 9.05 percent due to JTPA now being combined with the Department of Human Services to become the Department of Job and Family Services.

Capital outlay expenditures decreased \$2,603,543 or 70.19 percent due to the County allocating the costs of the various improvements to the funds receiving the improvement instead of the permanent improvement fund.

Principal retirement increased \$606,951 or 103.56 percent due to the County making the first principal payment on the 1999 \$6,135,000 general obligation bonds.

General Fund Balance

The fund balance of the General fund decreased from \$5,023,035 to \$4,815,678 during 2000. This decrease is due primarily to the increase of County expenditures.

Enterprise Fund

The Enterprise fund operated by the County consists of the Sanitary Revenue fund. Operating revenues in the Sanitary Revenue fund totaled \$1,769,949, with depreciation expense of \$883,873, an operating income of \$366,815 and retained earnings at year-end of \$5,589,917. The operating income resulted from an increase in operating revenues.

Internal Service Fund

The Internal Service fund operated by the County was created for the purpose of providing workers' compensation benefits to employees. For 2000, Ashtabula County decided to do a residual equity transfer to the general fund in the amount of \$17,834 thereby closing this fund.

Fiduciary Funds

Fiduciary funds account for assets held by Ashtabula County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The fiduciary funds which Ashtabula County maintains are expendable trust and agency funds.

At December 31, 2000, assets held in the trust funds totaled \$818,288 while assets in agency funds totaled \$83,995,916. The County uses some of its agency funds to receive and distribute taxes and state levied revenues for all local governments within the County.

Cash Management

The County pools all idle cash to achieve maximum investment efficiency and to enhance accountability. The County Treasurer, as custodian of all County monies, is responsible for all investments. Investment policy is established by the Investment Advisory Board which is comprised of the County Treasurer, the Chairman of the County Commissioners, and one other Commissioner chosen by the Chairman. Ohio law requires the Board meet every six months. The County Treasurer deposits money in the bank each day in interest bearing checking accounts. Cash surplus is calculated daily; excesses are invested in order to achieve the highest yields in the safest instruments possible. During the year ended December 31, 1999, the County's cash resources were divided among the following types of deposits and investments: short term certificates of deposit, savings accounts, STAROhio, the State Treasurer's Investment Pool, Federal National Mortgage Association Notes, manuscript bonds, stock and overnight repurchase agreements (repos). Interest earned by the primary government in 2000 was \$2,572,225.

Risk Management

Ashtabula County maintains liability insurance in the amount of \$1,000,000 for each occurrence and \$5,000,000 general aggregate. In addition, the County maintains replacement cost insurance on all buildings and their contents with a \$2,500 deductible on contents per occurrence. Blanket building and personal property insurance is in the amount of \$64,201,149.

Debt Management

In 2000 the County retired \$715,300 in general obligation bonds, \$235,000 in special assessment bonds, \$55,550 in OPWC loans, \$7,200 in revenue bonds, \$176,239 in equipment loans, and \$124,738 in OWDA loans. The amount of outstanding general obligation bonds at December 31, 2000 is \$6,866,300; \$1,000,000 special assessment bonds; \$578,504 OPWC loans; \$79,533 equipment loans; and \$3,126,712 OWDA loans. The total legal debt margin at December 31, 2000, was \$28,525,471, with an unvoted debt margin of \$7,615,194.

The County's credit rating from Moody's Investors Service, Inc was upgraded in April 1998 from "A" to "A3". All bonds of the County are backed by its full faith and credit.

Independent Audit

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2000, by our independent auditor, Jim Petro, Auditor of State. In addition to meeting the requirements set forth in State statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996.

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

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ashtabula County for its comprehensive annual financial report for the year ended December 31, 1999.

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

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

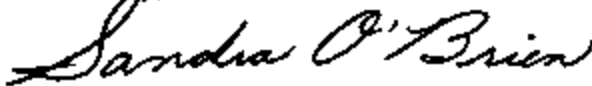
Acknowledgments

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

Planning, coordinating, compiling and completing this report has been the responsibility of Accounting Supervisor, Becky Arcaro. I gratefully acknowledge her valuable contributions.

The guidance given by the Local Government Services Division of the Auditor of State's Office was greatly appreciated. They provided valuable assistance in a most professional manner.

Sincerely,

A handwritten signature in cursive script that reads "Sandra O'Brien".

Sandra O'Brien
Ashtabula County Auditor

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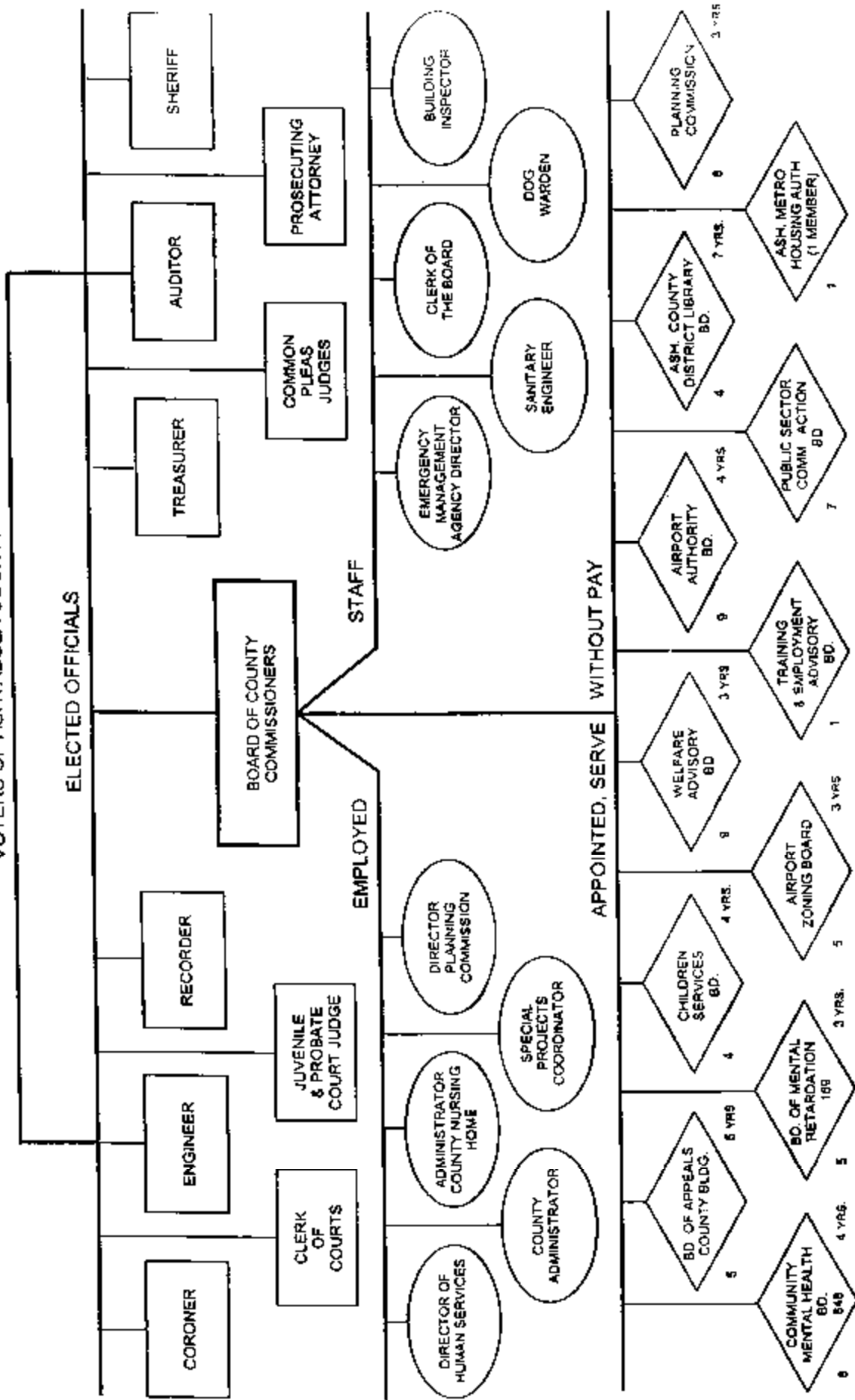
Ashtabula County Elected Officials

County Commissioners	Robert Boggs Duane S. Feher Deborah Newcomb
County Auditor	Sandra O'Brien
County Treasurer	Robert L. Harvey
County Recorder	Judith Barta
Common Pleas Judges	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	John Smolen, Jr.
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



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, 1999

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.



Anne Spray Kinney
President

Jeffrey L. Esser
Executive Director

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STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

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REPORT OF INDEPENDENT ACCOUNTANTS

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

To the County Commissioners:

We have audited the accompanying general-purpose financial statements of Ashtabula County, (the County) as of and for the year ended December 31, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of *Ash/Craft Industries, Inc.*, which represents 52 percent and 67 percent, respectively, of the assets and revenues of the discreetly presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for *Ash/Craft Industries, Inc.*, is based on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Ashtabula County, as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund types and discreetly presented component units for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2001 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

We did not audit the data included in the statistical section of this report and therefore express no opinion thereon.

Jim Petro
Auditor of State

June 21, 2001

General Purpose Financial Statements

The following general purpose financial statements, along with the notes to the general purpose financial statements, present an overview of the County's financial position at December 31, 2000, and the results of operations and changes in cash flows of its proprietary funds for the year then ended.

Ashtabula County, Ohio
Combined Balance Sheet
All Fund Types, Account Groups
and Discretely Presented Component Units
December 31, 2000

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
Assets and Other Debits					
<i>Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$3,988,029	\$21,282,649	\$644,182	\$1,164,128	\$1,826,212
Cash and Cash Equivalents in Segregated Accounts	2,892	2,667,784	0	0	0
Investments	0	0	24,300	0	0
Receivables:					
Taxes	1,242,064	0	0	0	0
Accounts	23,904	118,762	0	1,221	99,941
Special Assessments	0	0	0	0	217,881
Interfund	362,000	0	0	0	0
Accrued Interest	13,745	13,197	0	0	0
Due from Component Unit	90,000	0	0	0	0
Due from Other Governments	130,229	4,425,606	0	0	0
Due from Agency Funds:					
Property and Other Taxes	2,600,979	7,333,729	719,355	21,281	0
Special Assessments	0	0	1,531,258	0	0
Materials and Supplies					
Inventory	27,762	67,082	0	0	0
Loans Receivable	2,039	2,371,549	0	0	0
Prepaid Items	101,925	2,760	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	13,943,528
<i>Other Debits</i>					
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	0	0	0	0	0
Amount Available in Debt Service Fund for Retirement of Special Assessment Bonds	0	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0	0
Amount to be Provided from Special Assessments	0	0	0	0	0
Total Assets and Other Debits	\$8,585,568	\$38,283,118	\$2,919,095	\$1,186,630	\$16,087,562

Fiduciary Fund Types	Account Groups		Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Obligations			
\$6,061,704	\$0	\$0	\$34,966,904	\$0	\$34,966,904
1,763,152	0	0	4,433,828	377,216	4,811,044
0	0	0	24,300	0	24,300
70,328,283	0	0	71,570,347	0	71,570,347
4,447,235	0	0	4,691,063	27,014	4,718,077
1,531,258	0	0	1,749,139	0	1,749,139
0	0	0	362,000	0	362,000
1,478	0	0	28,420	0	28,420
0	0	0	90,000	0	90,000
681,094	0	0	5,236,929	0	5,236,929
0	0	0	10,675,344	0	10,675,344
0	0	0	1,531,258	0	1,531,258
0	0	0	94,844	32,448	127,292
0	0	0	2,373,588	0	2,373,588
0	0	0	104,685	4,011	108,696
0	35,974,059	0	49,917,587	325,594	50,243,181
0	0	605,562	605,562	0	605,562
0	0	62,920	62,920	0	62,920
0	0	9,018,956	9,018,956	0	9,018,956
0	0	937,080	937,080	0	937,080
<u>\$84,814,204</u>	<u>\$35,974,059</u>	<u>\$10,624,518</u>	<u>\$198,474,754</u>	<u>\$766,283</u>	<u>\$199,241,037</u>

(continued)

Ashtabula County, Ohio
Combined Balance Sheet
All Fund Types, Account Groups
and Discretely Presented Component Units (continued)
December 31, 2000

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
Liabilities, Fund Equity and Other Credits					
<i>Liabilities</i>					
Accounts Payable	\$350,978	\$1,531,984	\$0	\$0	\$32,213
Contracts Payable	23,740	278,380	0	0	0
Accrued Wages and Benefits	378,370	823,681	0	0	11,790
Compensated Absences Payable	18,155	51,087	0	0	28,479
Retainage Payable	0	30,931	0	0	0
Interfund Payable	0	325,000	0	0	37,000
Due to Primary Government	0	0	0	0	0
Due to County Funds:					
Property and Other Taxes	0	0	0	0	0
Special Assessments	0	0	0	0	0
Due to Other Governments	397,668	828,923	0	0	12,587
Deferred Revenue	2,600,979	7,403,555	2,250,613	21,281	0
Undistributed Monies	0	0	0	0	0
Deposits Held and Due to Others	0	0	0	0	0
Accrued Interest Payable	0	0	0	9,347	0
Notes Payable	0	0	0	250,000	0
Loans Payable	0	679,253	0	0	0
Claims Payable	0	0	0	0	0
Capital Leases Payable	0	0	0	0	0
OWDA Loans Payable	0	0	0	0	3,126,712
OPWC Loan Payable	0	0	0	0	443,504
General Obligation Bonds Payable	0	0	0	0	0
Revenue Bonds Payable	0	0	0	0	442,700
Special Assessment Debt with Governmental Commitment	0	0	0	0	0
<i>Total Liabilities</i>	<u>3,769,890</u>	<u>11,952,794</u>	<u>2,250,613</u>	<u>280,628</u>	<u>4,134,985</u>
<i>Fund Equity and Other Credits</i>					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	0	6,110,473
Retained Earnings:					
Unreserved	0	0	0	0	5,842,104
Fund Balance:					
Reserved for Encumbrances	877,039	2,603,565	0	151,733	0
Reserved for Inventory	27,762	67,082	0	0	0
Reserved for Loans	2,039	2,371,549	0	0	0
Reserved for Component Unit Loan	90,000	0	0	0	0
Unreserved, Undesignated	3,818,838	21,288,128	668,482	754,269	0
<i>Total Fund Equity and Other Credits</i>	<u>4,815,678</u>	<u>26,330,324</u>	<u>668,482</u>	<u>906,002</u>	<u>11,952,577</u>
<i>Total Liabilities, Fund Equity and Other Credits</i>	<u>\$8,585,568</u>	<u>\$38,283,118</u>	<u>\$2,919,095</u>	<u>\$1,186,630</u>	<u>\$16,087,562</u>

See accompanying notes to the general purpose financial statements

Fiduciary Fund Types	Account Groups		Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity	
	General Fixed Assets	General Long-Term Obligations				
	\$0	\$0	\$0	\$1,915,175	\$9,873	\$1,925,048
	0	0	0	302,120	0	302,120
	0	0	0	1,213,841	10,536	1,224,377
	0	0	2,348,539	2,446,260	9,357	2,455,617
	0	0	0	30,931	0	30,931
	0	0	0	362,000	0	362,000
	0	0	0	0	90,000	90,000
10,675,344	0	0	0	10,675,344	0	10,675,344
1,531,258	0	0	0	1,531,258	0	1,531,258
64,005,341	0	0	0	65,244,519	4,242	65,248,761
0	0	0	0	12,276,428	0	12,276,428
2,928,491	0	0	0	2,928,491	0	2,928,491
4,855,482	0	0	0	4,855,482	0	4,855,482
0	0	0	0	9,347	0	9,347
0	0	0	0	250,000	0	250,000
0	0	79,533	0	758,786	0	758,786
0	0	137,693	0	137,693	0	137,693
0	0	57,453	0	57,453	20,000	77,453
0	0	0	0	3,126,712	0	3,126,712
0	0	135,000	0	578,504	0	578,504
0	0	6,866,300	0	6,866,300	0	6,866,300
0	0	0	0	442,700	0	442,700
0	0	1,000,000	0	1,000,000	0	1,000,000
<u>83,995,916</u>	<u>0</u>	<u>10,624,518</u>	<u>0</u>	<u>117,009,344</u>	<u>144,008</u>	<u>117,153,352</u>
0	35,974,059	0	0	35,974,059	0	35,974,059
0	0	0	0	6,110,473	207,053	6,317,526
0	0	0	0	5,842,104	31,827	5,873,931
14,091	0	0	0	3,646,428	0	3,646,428
0	0	0	0	94,844	0	94,844
0	0	0	0	2,373,588	0	2,373,588
0	0	0	0	90,000	0	90,000
<u>804,197</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,333,914</u>	<u>383,395</u>	<u>27,717,309</u>
<u>818,288</u>	<u>35,974,059</u>	<u>0</u>	<u>0</u>	<u>81,465,410</u>	<u>622,275</u>	<u>82,087,685</u>
<u>\$84,814,204</u>	<u>\$35,974,059</u>	<u>\$10,624,518</u>	<u>\$0</u>	<u>\$198,474,754</u>	<u>\$766,283</u>	<u>\$199,241,037</u>

Ashtabula County, Ohio
*Combined Statement of Revenues, Expenditures
and Changes in Fund Balances*
All Governmental Fund Types and Expendable Trust Funds
For the Year Ended December 31, 2000

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenues			
Property and Other Local Taxes	\$3,019,602	\$8,882,097	\$965,893
Permissive Sales Tax	7,969,907	0	0
Charges for Services	2,745,478	3,662,350	0
Licenses and Permits	22,881	120,728	0
Fines and Forfeitures	468,555	433,458	0
Intergovernmental	2,748,496	49,625,411	49,592
Special Assessments	0	0	389,331
Interest	2,228,191	196,141	0
Other	255,904	8,667	0
<i>Total Revenues</i>	<u>19,459,014</u>	<u>62,928,852</u>	<u>1,404,816</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	5,845,314	1,204,130	0
Judicial	3,787,204	54,048	0
Public Safety	6,432,532	2,011,946	0
Public Works	236,283	7,727,682	0
Health	159,459	17,365,667	0
Human Services	895,012	30,595,506	0
Conservation and Recreation	304,005	0	0
Economic Development and Assistance	187,046	0	0
Other	615,144	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	75,243	167,498	950,300
Interest and Fiscal Charges	7,314	6,088	447,700
<i>Total Expenditures</i>	<u>18,544,556</u>	<u>59,132,565</u>	<u>1,398,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>914,458</u>	<u>3,796,287</u>	<u>6,816</u>
Other Financing Sources (Uses)			
Inception of Capital Lease	22,806	0	0
Proceeds of Loans	0	79,533	0
Proceeds of Bonds	0	0	15,393
Operating Transfers In	448,095	1,589,560	0
Operating Transfers Out	(1,591,702)	(1,028,811)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,120,801)</u>	<u>640,282</u>	<u>15,393</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(206,343)	4,436,569	22,209
<i>Fund Balances Beginning of Year</i>	5,023,035	21,908,457	646,273
Residual Equity Transfers	17,834	0	0
Decrease in Reserve for Inventory	(18,848)	(14,702)	0
<i>Fund Balances End of Year</i>	<u>\$4,815,678</u>	<u>\$26,330,324</u>	<u>\$668,482</u>

See accompanying notes to the general purpose financial statements

Capital Projects	Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)
\$85,338	\$0	\$12,952,930
0	0	7,969,907
98,124	0	6,505,952
0	0	143,609
22,190	50,086	974,289
1,361	332,401	52,757,261
0	0	389,331
13,342	26,348	2,464,022
0	5,182	269,753
<u>220,355</u>	<u>414,017</u>	<u>84,427,054</u>
0	0	7,049,444
0	0	3,841,252
0	47,982	8,492,460
0	0	7,963,965
0	0	17,525,126
0	212,447	31,702,965
0	0	304,005
0	0	187,046
0	0	615,144
1,105,661	0	1,105,661
0	0	1,193,041
<u>20,339</u>	<u>0</u>	<u>481,441</u>
<u>1,126,000</u>	<u>260,429</u>	<u>80,461,550</u>
<u>(905,645)</u>	<u>153,588</u>	<u>3,965,504</u>
0	0	22,806
0	0	79,533
130,240	0	145,633
381,916	7,370	2,426,941
0	0	(2,620,513)
<u>512,156</u>	<u>7,370</u>	<u>54,400</u>
(393,489)	160,958	4,019,904
1,299,491	657,330	29,534,586
0	0	17,834
0	0	(33,550)
<u>\$906,002</u>	<u>\$818,288</u>	<u>\$33,538,774</u>

Ashtabula County, Ohio
*Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types and Expendable Trust Funds
For the Year Ended December 31, 2000*

	General Fund		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues			
Property and Other Local Taxes	\$2,641,465	\$3,019,602	\$378,137
Permissive Sales Tax	8,150,000	7,982,078	(167,922)
Charges for Services	2,577,051	2,402,008	(175,043)
Licenses and Permits	20,000	21,555	1,555
Fines and Forfeitures	540,000	514,974	(25,026)
Intergovernmental	2,567,800	2,746,715	178,915
Special Assessments	0	0	0
Interest	1,819,085	2,216,893	397,808
Other	268,000	255,904	(12,096)
<i>Total Revenues</i>	<u>18,583,401</u>	<u>19,159,729</u>	<u>576,328</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	6,399,976	5,992,212	407,764
Judicial	3,771,134	3,586,308	184,826
Public Safety	6,582,053	6,453,919	128,134
Public Works	259,675	234,017	25,658
Health	162,323	159,711	2,612
Human Services	1,132,547	894,048	238,499
Conservation and Recreation	309,050	308,404	646
Economic Development and Assistance	220,000	187,046	32,954
Other	1,209,435	1,041,163	168,272
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	51,914	51,914	0
Interest and Fiscal Charges	2,163	2,163	0
<i>Total Expenditures</i>	<u>20,100,270</u>	<u>18,910,905</u>	<u>1,189,365</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,516,869)</u>	<u>248,824</u>	<u>1,765,693</u>
Other Financing Sources (Uses)			
Proceeds of Loans	0	0	0
Proceeds of Notes	0	0	0
Proceeds of Bonds	0	0	0
Operating Transfers In	859,636	448,095	(411,541)
Operating Transfers Out	(2,034,472)	(1,591,702)	442,770
<i>Total Other Financing Sources (Uses)</i>	<u>(1,174,836)</u>	<u>(1,143,607)</u>	<u>31,229</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(2,691,705)</u>	<u>(894,783)</u>	<u>1,796,922</u>
<i>Fund Balances Beginning of Year</i>	2,745,198	2,745,198	0
Residual Equity Transfers	17,834	17,834	0
Prior Year Encumbrances Appropriated	898,769	898,769	0
<i>Fund Balances End of Year</i>	<u>\$970,096</u>	<u>\$2,767,018</u>	<u>\$1,796,922</u>

Special Revenue Funds			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$8,294,985	\$8,882,097	\$587,112	\$1,133,548	\$1,038,169	(\$95,379)
0	0	0	0	0	0
3,154,958	3,310,679	155,721	0	0	0
134,034	122,137	(11,897)	0	0	0
254,987	397,382	142,395	0	0	0
46,943,761	43,291,192	(3,652,569)	0	73,892	73,892
0	0	0	345,379	389,331	43,952
87,200	184,142	96,942	0	0	0
16,847	8,667	(8,180)	0	0	0
<u>58,886,772</u>	<u>56,196,296</u>	<u>(2,690,476)</u>	<u>1,478,927</u>	<u>1,501,392</u>	<u>22,465</u>
2,699,151	1,124,823	1,574,328	0	0	0
78,852	54,969	23,883	0	0	0
2,634,947	2,031,230	603,717	0	0	0
10,013,468	8,103,660	1,909,808	0	0	0
13,887,976	12,670,949	1,217,027	0	0	0
34,287,250	31,478,542	2,808,708	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
164,325	164,325	0	1,406,300	1,386,300	20,000
5,510	5,510	0	487,194	464,216	22,978
<u>63,771,479</u>	<u>55,634,008</u>	<u>8,137,471</u>	<u>1,893,494</u>	<u>1,850,516</u>	<u>42,978</u>
<u>(4,884,707)</u>	<u>562,288</u>	<u>5,446,995</u>	<u>(414,567)</u>	<u>(349,124)</u>	<u>65,443</u>
79,533	79,533	0	0	0	0
0	0	0	250,000	250,000	0
0	0	0	0	145,633	145,633
1,527,000	1,589,560	62,560	0	0	0
<u>(1,290,042)</u>	<u>(1,028,811)</u>	<u>261,231</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>316,491</u>	<u>640,282</u>	<u>323,791</u>	<u>250,000</u>	<u>395,633</u>	<u>145,633</u>
(4,568,216)	1,202,570	5,770,786	(164,567)	46,509	211,076
12,554,503	12,554,503	0	597,673	597,673	0
0	0	0	0	0	0
<u>2,996,975</u>	<u>2,996,975</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$10,983,262</u>	<u>\$16,754,048</u>	<u>\$5,770,786</u>	<u>\$433,106</u>	<u>\$644,182</u>	<u>\$211,076</u>

(continued)

Ashtabula County, Ohio
*Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types and Expendable Trust Funds (continued)
For the Year Ended December 31, 2000*

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$11,175	\$13,062	\$1,887
Permissive Sales Tax	0	0	0
Charges for Services	94,000	92,217	(1,783)
Licenses and Permits	0	0	0
Fines and Forfeitures	65,700	32,411	(33,289)
Intergovernmental	639,075	1,361	(637,714)
Special Assessments	0	0	0
Interest	5,000	13,342	8,342
Other	0	0	0
<i>Total Revenues</i>	<u>814,950</u>	<u>152,393</u>	<u>(662,557)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Conservation and Recreation	0	0	0
Economic Development and Assistance	0	0	0
Other	0	0	0
Capital Outlay	1,578,801	1,257,394	321,407
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>1,578,801</u>	<u>1,257,394</u>	<u>321,407</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(763,851)</u>	<u>(1,105,001)</u>	<u>(341,150)</u>
Other Financing Sources (Uses)			
Proceeds of Loans	0	0	0
Proceeds of Notes	167,500	126,000	(41,500)
Proceeds of Bonds	0	0	0
Operating Transfers In	127,500	381,916	254,416
Operating Transfers Out	(21,145)	0	21,145
<i>Total Other Financing Sources (Uses)</i>	<u>273,855</u>	<u>507,916</u>	<u>234,061</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(489,996)</u>	<u>(597,085)</u>	<u>(107,089)</u>
<i>Fund Balances Beginning of Year</i>	1,325,788	1,325,788	0
Residual Equity Transfers	0	0	0
Prior Year Encumbrances Appropriated	277,784	277,784	0
<i>Fund Balances End of Year</i>	<u>\$1,113,576</u>	<u>\$1,006,487</u>	<u>(\$107,089)</u>

See accompanying notes to the general purpose financial statements

Expendable Trust Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$12,081,173	\$12,952,930	\$871,757
0	0	0	8,150,000	7,982,078	(167,922)
0	0	0	5,826,009	5,804,904	(21,105)
0	0	0	154,034	143,692	(10,342)
0	0	0	860,687	944,767	84,080
32,370	93,415	61,045	50,183,006	46,206,575	(3,976,431)
0	0	0	345,379	389,331	43,952
13,700	23,197	9,497	1,924,985	2,437,574	512,589
7,000	50	(6,950)	291,847	264,621	(27,226)
<u>53,070</u>	<u>116,662</u>	<u>63,592</u>	<u>79,817,120</u>	<u>77,126,472</u>	<u>(2,690,648)</u>
0	0	0	9,099,127	7,117,035	1,982,092
0	0	0	3,849,986	3,641,277	208,709
0	0	0	9,217,000	8,485,149	731,851
0	0	0	10,273,143	8,337,677	1,935,466
0	0	0	14,050,299	12,830,660	1,219,639
81,125	56,291	24,834	35,500,922	32,428,881	3,072,041
0	0	0	309,050	308,404	646
0	0	0	220,000	187,046	32,954
0	0	0	1,209,435	1,041,163	168,272
0	0	0	1,578,801	1,257,394	321,407
0	0	0	1,622,539	1,602,539	20,000
0	0	0	494,867	471,889	22,978
<u>81,125</u>	<u>56,291</u>	<u>24,834</u>	<u>87,425,169</u>	<u>77,709,114</u>	<u>9,716,055</u>
<u>(28,055)</u>	<u>60,371</u>	<u>88,426</u>	<u>(7,608,049)</u>	<u>(582,642)</u>	<u>7,025,407</u>
0	0	0	79,533	79,533	0
0	0	0	417,500	376,000	(41,500)
0	0	0	0	145,633	145,633
0	7,370	7,370	2,514,136	2,426,941	(87,195)
0	0	0	(3,345,659)	(2,620,513)	725,146
<u>0</u>	<u>7,370</u>	<u>7,370</u>	<u>(334,490)</u>	<u>407,594</u>	<u>742,084</u>
(28,055)	67,741	95,796	(7,942,539)	(175,048)	7,767,491
316,819	316,819	0	17,539,981	17,539,981	0
0	0	0	17,834	17,834	0
12,255	12,255	0	4,185,783	4,185,783	0
<u>\$301,019</u>	<u>\$396,815</u>	<u>\$95,796</u>	<u>\$13,801,059</u>	<u>\$21,568,550</u>	<u>\$7,767,491</u>

Ashtabula County, Ohio
*Combined Statement of Revenues,
Expenses and Changes in Fund Equity
All Proprietary Fund Types
and Ashtabula County Airport - Discretely Presented Component Unit
For the Year Ended December 31, 2000*

	<u>Proprietary Fund Types</u>		Totals (Memorandum Only)
	<u>Enterprise</u>	<u>Internal Service</u>	<u>Primary Government</u>
Operating Revenues			
Charges for Services	\$1,689,215	\$0	\$1,689,215
Rent	0	0	0
Other	80,734	7	80,741
<i>Total Operating Revenues</i>	<u>1,769,949</u>	<u>7</u>	<u>1,769,956</u>
Operating Expenses			
Personal Services	460,523	0	460,523
Contractual Services	28,993	0	28,993
Materials and Supplies	29,745	0	29,745
Other	0	0	0
Depreciation	883,873	0	883,873
<i>Total Operating Expenses</i>	<u>1,403,134</u>	<u>0</u>	<u>1,403,134</u>
<i>Operating Income (Loss)</i>	<u>366,815</u>	<u>7</u>	<u>366,822</u>
Non-Operating Revenues (Expenses)			
Interest	80,363	0	80,363
Operating Grants	41,944	0	41,944
Interest and Fiscal Charges	(142,600)	0	(142,600)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(20,293)</u>	<u>0</u>	<u>(20,293)</u>
<i>Net Income (Loss) Before Operating Transfers</i>	346,522	7	346,529
Operating Transfers In	193,572	0	193,572
<i>Net Income (Loss)</i>	540,094	7	540,101
Depreciation on Fixed Assets Acquired by Contributed Capital	155,083	0	155,083
<i>Retained Earnings Beginning of Year - Restated (See Note 3)</i>	4,894,740	17,827	4,912,567
Residual Equity Transfers	0	(17,834)	(17,834)
<i>Retained Earnings End of Year</i>	<u>5,589,917</u>	<u>0</u>	<u>5,589,917</u>
<i>Contributed Capital Beginning of Year</i>	6,517,743	0	6,517,743
Other Contributions:			
Developers	0	0	0
Intergovernmental	0	0	0
Private Industry	0	0	0
Depreciation on Fixed Assets Acquired by Contributed Capital	(155,083)	0	(155,083)
<i>Contributed Capital End of Year</i>	<u>6,362,660</u>	<u>0</u>	<u>6,362,660</u>
<i>Total Fund Equity End of Year</i>	<u><u>\$11,952,577</u></u>	<u><u>\$0</u></u>	<u><u>\$11,952,577</u></u>

See accompanying notes to the general purpose financial statements

Ashtabula County Airport Component Unit	Totals (Memorandum Only) Reporting Entity
\$235,598	\$1,924,813
3,250	3,250
116	80,857
<u>238,964</u>	<u>2,008,920</u>
76,036	536,559
40,888	69,881
154,831	184,576
8,941	8,941
48,150	932,023
<u>328,846</u>	<u>1,731,980</u>
<u>(89,882)</u>	<u>276,940</u>
706	81,069
5,337	47,281
(1,690)	(144,290)
<u>4,353</u>	<u>(15,940)</u>
(85,529)	261,000
<u>0</u>	<u>193,572</u>
(85,529)	454,572
0	155,083
117,356	5,029,923
<u>0</u>	<u>(17,834)</u>
<u>31,827</u>	<u>5,621,744</u>
172,553	6,690,296
25,000	25,000
5,000	5,000
4,500	4,500
<u>0</u>	<u>(155,083)</u>
<u>207,053</u>	<u>6,569,713</u>
<u>\$238,880</u>	<u>\$12,191,457</u>

Ashtabula County, Ohio
*Statement of Support, Revenues, Expenses
and Changes in Fund Balance*
Ash/Craft Industries - Discretely Presented Component Unit
For the Year Ended December 31, 2000

	Ash/Craft Industries
Support and Revenues	
Contributions:	
Ashtabula County Board of Mental Retardation	\$166,958
Sales	392,880
Interest	14,339
Other	3,209
<i>Total Support and Revenues</i>	<i>577,386</i>
Expenses	
Labor, Participants	354,877
Employee Benefits	33,491
Payroll Taxes and Insurance	24,604
Materials and Supplies	32,907
Repairs, Maintenance and Support Services	4,607
Advertising	2,154
Utilities	10,730
Labor, Contract	9,008
Legal and Professional Fees	3,275
Client Activity	50
Rent	38,275
Miscellaneous	12,670
Depreciation	8,254
<i>Total Expenses</i>	<i>534,902</i>
<i>Excess of Support and Revenues Over Expenses</i>	<i>42,484</i>
<i>Fund Balance Beginning of Year</i>	<i>340,911</i>
<i>Fund Balance End of Year</i>	<i>\$383,395</i>

See accompanying notes to the general purpose financial statements

Ashtabula County, Ohio
*Combined Statement of Revenues, Expenses and
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
All Proprietary Fund Types
For the Year Ended December 31, 2000*

	Enterprise Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$1,441,037	\$1,623,890	\$182,853
Interest	43,000	80,363	37,363
Grants	998,657	41,944	(956,713)
Other Operating Revenues	72,000	80,734	8,734
OPWC Proceeds	36,284	36,284	0
OWDA Proceeds	227,585	227,585	0
<i>Total Revenues</i>	<u>2,818,563</u>	<u>2,090,800</u>	<u>(727,763)</u>
Expenses			
Current:			
Personal Services	508,602	450,064	58,538
Contractual Services	445,956	372,467	73,489
Materials and Supplies	35,850	29,675	6,175
Capital Outlay	2,034,849	786,686	1,248,163
Debt Service:			
Principal Retirement	149,588	147,488	2,100
Interest and Fiscal Charges	142,847	142,600	247
<i>Total Expenses</i>	<u>3,317,692</u>	<u>1,928,980</u>	<u>1,388,712</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(499,129)	161,820	660,949
Operating Transfers In	<u>285,000</u>	<u>193,572</u>	<u>(91,428)</u>
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(214,129)	355,392	569,521
<i>Fund Equity Beginning of Year</i>	1,206,484	1,206,484	0
Residual Equity Transfers	0	0	0
Prior Year Encumbrances Appropriated	<u>143,105</u>	<u>143,105</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,135,460</u></u>	<u><u>\$1,704,981</u></u>	<u><u>\$569,521</u></u>

(continued)

Ashtabula County, Ohio
*Combined Statement of Revenues, Expenses and
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
All Proprietary Fund Types (continued)
For the Year Ended December 31, 2000*

	Internal Service Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$0	\$0	\$0
Interest	0	0	0
Grants	0	0	0
Other Operating Revenues	7	7	0
OPWC Proceeds	0	0	0
OWDA Proceeds	0	0	0
<i>Total Revenues</i>	<u>7</u>	<u>7</u>	<u>0</u>
Expenses			
Current:			
Personal Services	0	0	0
Contractual Services	0	0	0
Materials and Supplies	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenses</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenses</i>	7	7	0
Operating Transfers In	<u>60,000</u>	<u>0</u>	<u>(60,000)</u>
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	60,007	7	(60,000)
<i>Fund Equity Beginning of Year</i>	17,827	17,827	0
Residual Equity Transfers	(17,834)	(17,834)	0
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$60,000</u></u>	<u><u>\$0</u></u>	<u><u>(\$60,000)</u></u>

See accompanying notes to the general purpose financial statements

Totals
(Memorandum Only)

Revised Budget	Actual	Variance Favorable (Unfavorable)
\$1,441,037	\$1,623,890	\$182,853
43,000	80,363	37,363
998,657	41,944	(956,713)
72,007	80,741	8,734
36,284	36,284	0
227,585	227,585	0
<u>2,818,570</u>	<u>2,090,807</u>	<u>(727,763)</u>
508,602	450,064	58,538
445,956	372,467	73,489
35,850	29,675	6,175
2,034,849	786,686	1,248,163
149,588	147,488	2,100
<u>142,847</u>	<u>142,600</u>	<u>247</u>
<u>3,317,692</u>	<u>1,928,980</u>	<u>1,388,712</u>
(499,122)	161,827	660,949
<u>345,000</u>	<u>193,572</u>	<u>(151,428)</u>
(154,122)	355,399	509,521
1,224,311	1,224,311	0
(17,834)	(17,834)	0
<u>143,105</u>	<u>143,105</u>	<u>0</u>
<u>\$1,195,460</u>	<u>\$1,704,981</u>	<u>\$509,521</u>

Ashtabula County, Ohio
Combined Statement of Cash Flows
All Proprietary Fund Types
and Discretely Presented Component Units
For the Year Ended December 31, 2000

	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government
<i>Increase (Decrease) in Cash and Cash Equivalents</i>			
Cash Flows from Operating Activities			
Cash Received from Customers	\$1,623,890	\$0	1,623,890
Cash Received from Sales Tax	0	0	0
Cash Received from Interest	0	0	0
Cash Payments to Suppliers for Goods	(24,154)	0	(24,154)
Cash Payments for Contractual Services	(316,949)	0	(316,949)
Cash Payments for Employee Services and Benefits	(450,064)	0	(450,064)
Cash Payments to State	0	0	0
Other Operating Revenues	80,734	7	80,741
Other Operating Expenses	0	0	0
<i>Net Cash Provided by Operating Activities</i>	<u>913,457</u>	<u>7</u>	<u>913,464</u>
Cash Flows from Noncapital Financing Activities			
Transfers In from Other Funds	193,572	0	193,572
Residual Equity Transfer Out	0	(17,834)	(17,834)
Operating Grants	41,944	0	41,944
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>235,516</u>	<u>(17,834)</u>	<u>217,682</u>
Cash Flows from Capital and Related Financing Activities			
Receipts From Developers	0	0	0
Receipts From Intergovernmental	0	0	0
Receipts From Private Industry	0	0	0
Principal Paid on Loans with County	0	0	0
Interest Paid on Loans with County	0	0	0
Principal Paid on Capital Leases	0	0	0
Interest Paid on Capital Leases	0	0	0
Principal Paid on Revenue Bonds	(7,200)	0	(7,200)
Interest Paid on Revenue Bonds	(22,495)	0	(22,495)
Principal Paid on OWDA Loan	(124,738)	0	(124,738)
Interest Paid on OWDA Loan	(120,105)	0	(120,105)
Principal Paid on OPWC Loan	(15,550)	0	(15,550)
Proceeds from OWDA Loan	227,585	0	227,585
Proceeds from OPWC Loan	36,284	0	36,284
Acquisition of Capital Assets	(726,494)	0	(726,494)
<i>Net Cash Provided by Capital and Related Financing Activities</i>	<u>(752,713)</u>	<u>0</u>	<u>(752,713)</u>
Cash Flows from Investing Activities			
Interest on Investments	80,363	0	80,363
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	476,623	(17,827)	458,796
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,349,589</u>	<u>17,827</u>	<u>1,367,416</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$1,826,212</u></u>	<u><u>\$0</u></u>	<u><u>\$1,826,212</u></u>

Component Units	Totals (Memorandum Only) Reporting Entity
\$647,755	\$2,271,645
8,721	8,721
14,339	14,339
(213,210)	(237,364)
(52,191)	(369,140)
(361,654)	(811,718)
(8,779)	(8,779)
116	80,857
(8,970)	(8,970)
26,127	939,591
0	193,572
0	(17,834)
5,337	47,281
5,337	223,019
25,000	25,000
5,000	5,000
4,500	4,500
(9,042)	(9,042)
(1,087)	(1,087)
(5,000)	(5,000)
(603)	(603)
0	(7,200)
0	(22,495)
0	(124,738)
0	(120,105)
0	(15,550)
0	227,585
0	36,284
(415)	(726,909)
18,353	(734,360)
706	81,069
50,523	509,319
326,693	1,694,109
\$377,216	\$2,203,428

(continued)

Ashtabula County, Ohio
Combined Statement of Cash Flows
All Proprietary Fund Types
and Discretely Presented Component Units (continued)
For the Year Ended December 31, 2000

	Proprietary Fund Types		Totals
	Enterprise	Internal Service	(Memorandum Only) Primary Government
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities			
<i>Operating Income (Loss)</i>	<u>\$366,815</u>	<u>\$7</u>	<u>\$366,822</u>
<i>Adjustments:</i>			
Depreciation	883,873	0	883,873
(Increase) Decrease in Assets:			
Accounts Receivable	15,498	0	15,498
Special Assessments Receivable	(80,823)	0	(80,823)
Materials and Supplies Inventory	0	0	0
Prepaid Items	0	0	0
Increase (Decrease) in Liabilities:			
Accounts Payable	3,373	0	3,373
Accrued Wages and Benefits	1,679	0	1,679
Compensated Absences Payable	2,409	0	2,409
Due to Other Governments	(279,367)	0	(279,367)
<i>Net Cash Provided by Operating Activities</i>	<u>\$913,457</u>	<u>\$7</u>	<u>\$913,464</u>

See accompanying notes to the general purpose financial statements

<u>Component Unit</u>	<u>Totals (Memorandum Only) Reporting Entity</u>
<u>(\$47,398)</u>	<u>\$319,424</u>
56,404	940,277
5,341	20,839
0	(80,823)
23,398	23,398
(11,918)	(11,918)
(1,736)	1,637
2,221	3,900
533	2,942
<u>(718)</u>	<u>(280,085)</u>
<u>\$26,127</u>	<u>\$939,591</u>

Ashtabula County, Ohio
Combining Balance Sheet
Discretely Presented Component Units
December 31, 2000

	Ashtabula County Airport Authority	Ash/Craft Industries	Totals
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash and Cash Equivalents in			
Segregated Accounts	\$43,456	\$333,760	\$377,216
Accounts Receivable	2,250	24,764	27,014
Materials and Supplies Inventory	16,448	16,000	32,448
Prepaid Items	0	4,011	4,011
Fixed Assets	<u>303,082</u>	<u>22,512</u>	<u>325,594</u>
<i>Total Assets</i>	<u><u>\$365,236</u></u>	<u><u>\$401,047</u></u>	<u><u>\$766,283</u></u>
Liabilities			
Accounts Payable	\$4,242	\$5,631	\$9,873
Accrued Wages and Benefits	2,298	8,238	10,536
Compensated Absences Payable	9,357	0	9,357
Capital Leases Payable	20,000	0	20,000
Due to Primary Government	90,000	0	90,000
Due to Other Governments	<u>459</u>	<u>3,783</u>	<u>4,242</u>
<i>Total Liabilities</i>	<u>126,356</u>	<u>17,652</u>	<u>144,008</u>
Fund Equity			
Contributed Capital	207,053	0	207,053
Retained Earnings:			
Unreserved	31,827	0	31,827
Fund Balance:			
Unreserved, Undesignated	<u>0</u>	<u>383,395</u>	<u>383,395</u>
<i>Total Fund Equity</i>	<u>238,880</u>	<u>383,395</u>	<u>622,275</u>
 <i>Total Liabilities and Fund Equity</i>	 <u><u>\$365,236</u></u>	 <u><u>\$401,047</u></u>	 <u><u>\$766,283</u></u>

See accompanying notes to the general purpose financial statements

Ashtabula County, Ohio
Combining Statement of Cash Flows
Discretely Presented Component Units
For the Year Ended December 31, 2000

	Ashtabula County Airport Authority	Ash/Craft Industries	Totals
<i>Increase (Decrease) in Cash and Cash Equivalents</i>			
Cash Flows from Operating Activities			
Cash Received from Customers	\$240,344	\$407,411	\$647,755
Cash Received from Sales Tax	8,721	0	8,721
Cash Received from Interest	0	14,339	14,339
Cash Payments to Suppliers for Goods	(132,801)	(80,409)	(213,210)
Cash Payments for Contractual Services	(39,908)	(12,283)	(52,191)
Cash Payments for Employee Benefits	(75,452)	(286,202)	(361,654)
Cash Payments to State	(8,779)	0	(8,779)
Other Operating Revenues	116	0	116
Other Operating Expenses	(8,970)	0	(8,970)
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>(16,729)</u>	<u>42,856</u>	<u>26,127</u>
Cash Flows from Noncapital Financing Activities			
Operating Grants	5,337	0	5,337
Cash Flows from Capital and Related Financing Activities			
Receipts From Developers	25,000	0	25,000
Receipts From Intergovernmental	5,000	0	5,000
Receipts From Private Industry	4,500	0	4,500
Principal Paid on Loans with County	(9,042)	0	(9,042)
Interest Paid on Loans with County	(1,087)	0	(1,087)
Principal Paid on Capital Lease	(5,000)	0	(5,000)
Interest Paid on Capital Lease	(603)	0	(603)
Acquisition of Capital Assets	0	(415)	(415)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>18,768</u>	<u>(415)</u>	<u>18,353</u>
Cash Flows from Investing Activities			
Interest	706	0	706
<i>Net Increase in Cash and Cash Equivalents</i>	8,082	42,441	50,523
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>35,374</u>	<u>291,319</u>	<u>326,693</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$43,456</u></u>	<u><u>\$333,760</u></u>	<u><u>\$377,216</u></u>

(continued)

Ashtabula County, Ohio
Combining Statement of Cash Flows
Discretely Presented Component Units (continued)
For the Year Ended December 31, 2000

	<u>Ashtabula County Airport Authority</u>	<u>Ash/Craft Industries</u>	<u>Totals</u>
Reconciliation of Operating Loss / Excess to Net Cash Provided by (Used for) Operating Activities			
<i>Operating Loss / Excess</i>	<u>(\$89,882)</u>	<u>\$42,484</u>	<u>(\$47,398)</u>
<i>Adjustments:</i>			
Depreciation	48,150	8,254	56,404
<i>(Increase) Decrease in Assets:</i>			
Accounts Receivable	1,496	3,845	5,341
Materials and Supplies Inventory	23,398	0	23,398
Prepaid Items	0	(11,918)	(11,918)
<i>Increase (Decrease) in Liabilities:</i>			
Accounts Payable	(758)	(978)	(1,736)
Accrued Wages and Benefits	392	1,829	2,221
Compensated Absences Payable	533	0	533
Due to Other Governments	<u>(58)</u>	<u>(660)</u>	<u>(718)</u>
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u><u>(\$16,729)</u></u>	<u><u>\$42,856</u></u>	<u><u>\$26,127</u></u>

See accompanying notes to the general purpose financial statements

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

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 Developmental Disabilities, the Community Mental Health Board, the Department of Job and Family Services, the Emergency Management Agency, Ashtabula County's portion of the Ashtabula and Geauga Counties Consortium of the Joint Training Partnership Act and all departments and activities that are directly operated by the elected County officials.

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

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

Ash/Craft Industries Ash/Craft Industries is a legally separate, non-profit organization, 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 elected not to apply GASB Statement 29 for 2000 since they have applied the AICPA not-for-profit

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

model in prior years. 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 was created by resolution of the County Commissioners under the authority of Chapter 308 of the Ohio Revised Code. The Airport Authority is governed by a seven 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. The Airport Authority serves as custodian of its own funds and maintains all records and accounts independent of Ashtabula County.

Information related to Ash/Craft Industries and the Ashtabula County Airport Authority is presented in Notes 25 and 26.

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 are presented as agency funds within the County's financial statements:

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

The County participates in the following shared risk pool, related organizations, and jointly governed organizations. These organizations are presented in Notes 13, 21 and 22 to the combined financial statements.

County Risk Sharing Authority, Inc. (CORSA)	
Ashtabula County District Library	Northeast Ohio Community Alternative Program Facility
Ashtabula County Port Authority	Children's Cluster Committee

Note 2 - Summary of Significant Accounting Policies

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles (GAAP) for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board and other recognized authoritative sources are generally applicable to the primary government. The County also applies Financial Accounting Standards Board Statements and Interpretations issued prior to November 30, 1989, to its proprietary activities.

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

A. Basis of Presentation - Fund Accounting

The County uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designated to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary and fiduciary.

Governmental Fund Types Governmental funds are those through which most governmental functions typically are financed. The following are the County's governmental fund types:

General Fund The general fund is used to account for all financial resources of the County 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.

Special Revenue Funds Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

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

Capital Projects Funds 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 or trust funds).

Proprietary Fund Types Proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following are the County's proprietary fund types:

Enterprise Fund The enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing 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.

Internal Service Fund The 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.

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

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

Expendable Trust Funds These funds are accounted for in essentially the same manner as governmental funds.

Agency Funds These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Account Groups To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group The general fixed assets account group is used to account for all fixed assets of the County, other than those accounted for in the proprietary funds.

General Long-Term Obligations Account Group The general long-term obligations account group is used to account for all long-term obligations of the County, except those accounted for in the proprietary funds.

B. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types and expendable trust funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

The modified accrual basis of accounting is followed for the governmental, expendable trust and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County is thirty-one days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax (see Note 9), federal and state grants and subventions, and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received.

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

The County reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 2000 and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2001 operations, have also been recorded as deferred revenue.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are recorded in the accounting period in which the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year, and the costs of accumulated unpaid vacation and sick leave are reported as fund liabilities in the period in which they will be liquidated with available financial resources rather than in the period earned by employees. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The accrual basis of accounting is utilized for reporting purposes by the proprietary fund types. Revenues are recognized when they are earned and become measurable and expenses are recognized when they are incurred, if measurable. Unbilled service charges receivable are recognized as revenue at year end.

C. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. Budgetary information for the 503 Corporation and the Ashtabula JTPA Special Revenue Funds as well as the County Trust, the County Home Resident Trust and the Law Enforcement Expendable Trust Funds, Ash/Craft Industries and Ashtabula County Airport Authority (component units) are not reported because they are not included in the entity for which the "appropriated budget" is adopted and do not adopt separate budgets. The legal level of budgetary control is at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

Advances in and advances out are not required to be budgeted since they represent a temporary cash flow resource and are intended to be repaid.

Tax Budget A budget of estimated revenue and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

Estimated Resources The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing year will not exceed the

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 2000.

Appropriations A temporary appropriation resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, department and object level. The appropriation resolution may be amended during the year, as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. During the year, several supplemental appropriation resolutions were legally enacted by the County Commissioners. The amounts of the increases were not significant. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

Encumbrances As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits encumbrances plus expenditures from exceeding appropriations at the fund, department and object level. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

Lapsing of Appropriations Unencumbered appropriations lapse at year end. Encumbered appropriations are carried forward to the succeeding fiscal year and are not reappropriated. Expenditures plus encumbrances may not legally exceed budgeted appropriations at the fund, program and/or object level.

D. Cash and Cash Equivalents

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

During 2000, investments were limited to nonnegotiable certificates of deposit, repurchase agreements, Federal National Mortgage Association Notes, manuscript bonds, stock, and STAROhio.

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

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
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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, 2000.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2000 amounted to \$2,228,191 which includes \$1,978,609 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 Workshop's and the Airport's money is also held in segregated accounts.

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

E. Inventories

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used. Reported materials and supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2000 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 is reported in the year in which services are consumed.

G. Interfund Assets and Liabilities

Receivables and payables resulting from transactions between funds for services provided or goods received and agency fund assets due to operating funds are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables." Loans between the primary government and the component unit are classified as "due from component unit" and "due to primary government."

The County pays tax, special assessment, and certain intergovernmental revenues into agency funds and then distributes the money to the appropriate funds. These monies are classified as "due from agency funds/due to county funds."

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

H. Property, Plant, Equipment and Depreciation

General fixed assets (assets used in general governmental operations) are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds and the related assets are reported in the general fixed assets account group. Fixed assets utilized in the proprietary funds are capitalized in the respective fund. All fixed assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year.

Donated fixed assets are recorded at their fair market values as of the date donated. The County has established a capitalization threshold for fixed assets at \$500 with the exception of land, as all land was listed regardless of cost.

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

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the County.

Assets in the general fixed assets account group are not depreciated. Depreciation in the enterprise fund is computed using the straight-line basis over the following estimated useful lives:

Description	Estimated Lives
Buildings	25 years
Improvements other than Buildings	25 years
Sewer System	25 years
Machinery and Equipment	3-20 years
Vehicles	5 years

I. Compensated Absences

The liability for compensated absences is based on the provisions of Governmental Accounting Standards Board Statement No. 16, "Accounting for Compensated Absences." Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the termination method. An accrual for sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

J. Intergovernmental Revenues

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues, and entitlements, are recorded as intergovernmental receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

K. Accrued Liabilities and Long-Term Obligations

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims, compensated absences, contractually required retirement contributions, and special termination benefits are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. Payments made more than thirty days after year end are generally considered not to have been paid with current available financial resources. Bonds, capital leases, County loans, and Ohio Public Works Commission loans are recognized as a liability of the general long-term obligations account group until due or until resources have been accumulated in the fund for payment early in the following year.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary funds.

L. Contributed Capital

Contributed capital represents resources provided from other funds of the County, other governments, and private sources to enterprise funds that is not subject to repayment. These assets are recorded at their fair market value on the date contributed. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end except for depreciation on assets acquired through federal grants, which is expensed and closed to contributed capital at year end.

M. Reserves of Fund Equity and Designations

The County records reservations for portions of fund equity which are legally segregated for a specific future use or which do not represent available, expendable resources and therefore are not available for appropriations for expenditures. Designated fund balances represent tentative plans for future use of financial resources. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund equity reserves have been established for encumbrances, inventory, loans (community development block grant monies loaned to local businesses and a five year loan to the Conneaut Human Resource Center), and component unit loans (amounts due to the primary government from the component unit).

N. Interfund Transactions

Quasi-external transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
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Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

O. 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.

P. Total Columns on General Purpose Financial Statements

Total columns on the general purpose financial statements are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned Primary Government to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned Reporting Entity and includes the activity and operations of the County's legally separate discretely presented component unit. See Note 1. The total column on statements which do not include a component unit have no additional caption.

Note 3 - Restatement of Prior Year Fund Balance/Retained Earnings

The sanitary sewer enterprise fund retained earnings at December 31, 1999 of \$5,450,931 was restated by \$556,191 to \$4,894,740. This decrease was due to an understatement of OPWC loans payable and OWDA loans payable.

The workers' compensation internal service fund retained earnings at December 31, 1999 of (\$439,620) was restated by \$457,447 to \$17,827. This increase is due to the workers' compensation claims being presented in the general long-term obligations account group.

The general long-term obligations account group increased \$137,861, from \$11,103,343 at December 31, 1999 to \$11,241,204. This increase was due to claims now being presented in the general long-term obligations account group and an overstatement of claims and understatement of capital leases payable.

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 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - All Governmental Fund Types and Expendable Trust Funds and the Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - All Proprietary Fund Types are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget and to

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
 December 31, 2000

demonstrate compliance with state statute. The major differences between the budget basis and the GAAP Basis (generally accepted accounting principles) are:

- a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- b) Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- c) Encumbrances are treated as expenditures for all funds (budget) rather than as a reservation of fund balance for governmental fund types and expendable trust funds and as note disclosure for the proprietary fund types (GAAP).
- d) Short-term note proceeds and note principal retirement for governmental funds and all debt principal retirement for the enterprise fund are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
- e) Short-term note debt is repaid from the debt service fund (budget) as opposed to the fund that received the proceeds (GAAP). Debt service fund resources used to pay both principal and interest have been allocated accordingly.
- f) Although not part of the appropriated budget, Ash/Craft Industries and Ashtabula County Airport component units are included as part of the reporting entity when preparing financial statements that conform with GAAP.

The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements on a fund type basis.

Net Income (Loss)/Excess of Support and Revenues Under Expenses
 Excess of Revenues Over (Under) Expenses and Operating Transfers
 All Proprietary Fund Types and Component Units

	Enterprise	Internal Service	Component Units
GAAP Basis	\$540,094	\$7	(\$85,529)
Net Adjustment for Revenue Accruals	(65,325)	0	0
OWDA Loan Proceeds	227,585	0	0
OPWC Loan Proceeds	36,284	0	0
Net Adjustment for Expense Accruals	(419,394)	0	0
Capital Outlay	(726,494)	0	0
Excess of Support and Revenues Over (Under) Expenses - Non-Budgeted Funds	0	0	85,529
Depreciation Expense	883,873	0	0
Encumbrances	(121,231)	0	0
Budget Basis	<u>\$355,392</u>	<u>\$7</u>	<u>\$0</u>

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
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Excess of Revenues and Other Financing Sources
 Over (Under) Expenditures and Other Financing Uses
 All Governmental Fund Types and Expendable Trust Funds

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
GAAP Basis	(\$206,343)	\$4,436,569	\$22,209	(\$393,489)	\$160,958
Net Adjustment for Revenue Accruals	107,552	748,744	24,300	386,221	195,835
Note Proceeds	0	0	250,000	(250,000)	0
Change in Fair Market Value of Investments	0	1,029	0	0	0
Allocation of Bond					
Proceeds for Debt Payment	0	0	130,240	(130,240)	0
Allocation of Property					
Taxes for Debt Payment	0	0	72,276	(72,276)	0
Unrecorded Cash	(88,285)	(297,547)	0	(5,907)	(3,134)
Net Adjustment for Expenditure Accruals	423,911	1,088,236	0	(432,176)	(193,142)
Principal Retirement	0	0	(436,000)	436,000	0
Debt Interest and Fiscal Charges	0	0	(16,516)	16,516	0
Non-Budgeted Funds	0	(42,014)	0	0	(17,030)
Non-Budgeted Operations					
of the Departments	1,108	(500,364)	0	0	(61,655)
Encumbrances	(1,132,726)	(4,232,083)	0	(151,734)	(14,091)
Budget Basis	<u>(\$894,783)</u>	<u>\$1,202,570</u>	<u>\$46,509</u>	<u>(\$597,085)</u>	<u>\$67,741</u>

Note 5 - Fund Deficits

The nursing home and drug task force special revenue funds and the permanent improvement capital projects fund have deficit fund balances of \$114,641, \$6,236 and \$89,177; respectively. These deficits are caused by the recognition of expenditures on the modified accrual basis of accounting which are substantially greater than expenditures recognized on the cash basis.

Note 6 - Deposits and Investments

Moneys held by the County are classified by State statute into two categories. Active moneys are public moneys determined to be necessary to meet current demand upon the County treasury. Active moneys 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, 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 moneys deposited with the institution.

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Moneys held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, or any other obligation and security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligation of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

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Cash on Hand. At year end, the County had \$401,635 in undeposited cash on hand which is included on the balance sheet as part of “equity in pooled cash and cash equivalents.”

Deposits At year-end, the carrying amount of the County's deposits was \$3,117,203 and the bank balance was \$4,951,882. Of the bank balance:

1. \$1,434,756 was covered by federal depository insurance.
2. \$3,517,126 was uncollateralized and uninsured as defined by the GASB. Although the securities were held by the pledging financial institutions trust department or agent in the County’s name and all State statutory requirements for the investment of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments GASB Statement 3 entitled "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements," requires the County's investments to be categorized to give an indication of the level of risk assumed by the County at year-end. Category 1 includes investments that are insured or registered or are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments which are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments which are held by the counterparty, or by its trust department or agent but not in the County's name. STAROhio is unclassified investments since it are not evidenced by securities that exist in physical or book entry form.

	Category 3	Carrying Value	Fair Value
Repurchase Agreements	\$23,201,110	\$23,201,110	\$23,201,110
Federal National Mortgage Association Notes	200,106	200,106	200,106
American Electric Stock	2,506	2,506	2,506
Detroit Edison Stock	1,433	1,433	1,433
Key Bank Stock	207,732	207,732	207,732
Manuscript Bond	24,300	24,300	24,300
Investment in State			
Treasurer’s Investment Pool		12,269,007	12,269,007
Total	\$23,637,187	\$35,906,194	\$35,906,194

Under Ohio Law, debt service funds have the authority to purchase debt issued by other funds of the County.

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The classification of cash and cash equivalents and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. A reconciliation between the classification of cash and investments on the combined financial statements and the classification per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents	Investments
GASB Statement 9	\$39,400,732	\$24,300
Investments:		
Repurchase Agreements	(23,201,110)	23,201,110
Federal National Mortgage Association Notes	(200,106)	200,106
American Electric Stock	(2,506)	2,506
Detroit Edison Stock	(1,433)	1,433
Key Bank Stock	(207,732)	207,732
STAR Ohio	(12,269,007)	12,269,007
Cash on Hand	(401,635)	0
GASB Statement 3	\$3,117,203	\$35,906,194

Note 7 - Food Stamps

The County's Department of Human Services distributed, through contracting issuance centers, federal food stamps to entitled recipients within Ashtabula County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient.

The County's Department of Human Services had on hand for distribution \$19,969 of federal food stamps at December 31, 2000. The County now computerizes their food stamp distribution. The balance on hand is a reserve maintained in case of a computer malfunction. The following schedule reflects the food stamp activity for the year ended December 31, 2000:

Balance at Beginning of Year	\$408,255
Amount received for distribution	0
Amount distributed to entitled recipients	(388,286)
Balance at end of year	\$19,969

Note 8 - Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2000 for real and public utility property taxes represents collections of the 1999 taxes. Property tax payments received during 2000 for tangible personal property (other than public utility property) is for 2000 taxes.

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2000 real property taxes are levied after October 1, 2000 on the assessed value as of January 1, 2000, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2000 real property taxes are collected in and intended to finance 2001.

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. 2000 public utility property taxes became a lien December 31, 1999, are levied after October 1, 2000, and are collected in 2001 with real property taxes.

2000 tangible personal property taxes are levied after October 1, 1999, on the value as of December 31, 1999. Collections are made in 2000. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 2000 was \$9.70 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

Real Property	\$1,125,511,110
Public Utility Personal Property	157,894,140
Tangible Personal Property	<u>210,613,230</u>
Total Assessed Value	<u><u>\$1,494,018,480</u></u>

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

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2000. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, 2000 and are not intended to finance 2000 operations. The receivable is therefore offset by a credit to deferred revenue.

Note 9 - Permissive Sales and Use Tax

In April, 1977, the County Commissioners by resolution imposed a one-half 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 the 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 one-half percent tax. Vendor collections of the tax are paid to the State Treasurer

Ashtabula County, Ohio
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by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The State Auditor then has five days in which to draw the warrant payable to the County.

Proceeds of the tax are credited to the general fund. Amounts measurable at year-end that are to be received within the available period are accrued as revenue. Sales and use tax revenue in 2000 amounted to \$7,969,907.

Note 10 - Interfund Transactions

As of December 31, 2000, interfund receivables and payables that resulted from various interfund transactions were as follows:

Fund Type / Fund	Interfund Receivable	Interfund Payable
General Fund	\$362,000	\$0
Special Revenue Funds		
Nursing Home	0	300,000
Youth Services	0	15,000
Drug Task Force	0	10,000
Total Special Revenue Funds	0	325,000
Sanitary Revenue Enterprise Fund	0	37,000
Totals	\$362,000	\$362,000

Note 11 - Receivables

Receivables at December 31, 2000 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, accrued interest and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectable in full, including accounts receivable which, if delinquent, may be certified and collected as a special assessment, subject to foreclosure for nonpayment, except for alimony and child support which are estimated to be approximately 67 percent uncollectible.

	Alimony/Support Agency Fund
Accounts Receivable	\$13,676,998
Estimated Uncollectible	9,229,763
Net Receivable	\$4,447,235

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Notes to the General Purpose Financial Statements
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A summary of the principal items of intergovernmental receivables follows:

Intergovernmental Receivables	Amount
General Fund:	
Local Government	\$126,497
Board of Election Fees	3,732
	130,229
Total General Fund	
	130,229
Special Revenue Funds:	
Motor Vehicle and Gas Tax	2,422,591
Children Services	8,879
Supported Living	1,302
County Board of Mental Retardation	45,474
Litter Control	12,000
Nursing Home	102,046
Community Corrections	70,656
Youth Services	57,947
Community Mental Health	443,206
Emergency Management	300
Drug Abuse Resistance	18,176
Drug Task Force	3,985
Ohio Crime Victims	40,001
Community Development	1,199,043
	4,425,606
Total Special Revenue Funds	
	4,425,606
Expendable Trust Fund	
Children's Trust	856
	856
Agency Funds:	
Motor Vehicle License Tax	52,901
Gasoline Tax	114,653
Undivided Local Government Tax	224,229
Library and Local Government Support	288,455
	680,238
Total Agency Funds	
	680,238
Grand Total	
	\$5,236,929

At December 31, 2000, the Ashtabula County Airport, a discretely presented component unit, owed \$90,000 to the General fund. This amount is presented on the combined balance sheet as "due to primary government/due from component unit" and represents amounts the County loaned to the component unit.

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Note 12 - Risk Management

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

General Liability	\$5,000,000
Employee Benefit Liability	1,000,000
Law Enforcement Professional Liability	1,000,000
Public Official Errors and Omissions Liability	1,000,000
Automobile Liability	1,000,000
Uninsured Motorists Liability	1,000,000
Ohio Stop Gap (Additional Workers' Compensation Coverage)	100,000
Building and Contents - Replacement Cost	64,201,149
Other Property Insurance:	
Extra Expense	500,000
Data Processing Equipment	1,077,743
Contractors Equipment	1,695,730
Valuable Papers and Records	500,000
Automobile Physical Damage	500,000
Flood and Earthquake	500,000
Comprehensive Boiler and Machinery	50,000,000
Crime Insurance:	
Employee Dishonesty	100,000
Money and Securities	250,000
Food Stamp Coverage	250,000

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.

Prior to 1995, the County participated 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 employees injured. The balance of claims payable at December 31, 2000 represents an estimate of the liability for unpaid claims costs provided by Workers' Compensation. The claims liability of \$137,693, reported in the general long-term obligations account group at December 31, 2000, is based on the requirements of GASB Statement No. 10 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 claim adjustment expenses. There were no claim payments during 2000. Changes in claims activity for the past two years are as follows:

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	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
1999	\$457,447	\$27,748	\$347,502	\$137,693
2000	137,693	0	0	137,693

Note 13 - 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 coverages provided by CORSA. These coverages include 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 2000 was \$255,243.

Note 14 - Fixed Assets

A summary of the enterprise funds' fixed assets at December 31, 2000 follows:

	<u>Enterprise</u>
Land	\$20,436
Buildings	5,098,065
Sewer System	19,606,698
Equipment	484,881
Vehicles	201,678
Construction in Progress	<u>953,041</u>
Total Fixed Assets	26,364,799
Less: Accumulated Depreciation	<u>(12,421,271)</u>
Net Fixed Assets	<u><u>\$13,943,528</u></u>

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A summary of changes in general fixed assets follows:

	Balance December 31, 1999	Additions	Deletions	Balance December 31, 2000
Land	\$400,067	\$0	\$0	\$400,067
Buildings	19,079,899	2,884,517	0	21,964,416
Improvements other than Buildings	291,757	124,807	0	416,564
Equipment	6,715,932	798,281	172,954	7,341,259
Vehicles	4,899,238	624,699	288,061	5,235,876
Construction in Progress	2,504,482	618,412	2,507,017	615,877
Total	\$33,891,375	\$5,050,716	\$2,968,032	\$35,974,059

Note 15 - Defined Benefit Retirement Systems

A. Public Employees Retirement System

All County employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report that may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 9 percent. For calendar year 2000, PERS instituted a temporary employer rate rollback for state and local governments. For plan members, other than those engaged in law enforcement, the County was required to contribute 6.54 percent of covered salary for 2000, a reduction from 9.35 percent for 1999. The County contribution for law enforcement employees for 2000 was 11.4 percent, down from 12.5 percent for 1999. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$1,912,342, \$2,636,371, and \$2,167,480, respectively; 90.35 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective funds and the general long-term obligations account group.

B. State Teachers Retirement System

Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

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Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 6 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2000, 1999, and 1998 were \$50,144, \$44,706, and \$75,299 respectively; 71.20 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective fund.

Note 16 - Postemployment Benefits

A. Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2000 was 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2000 was 15.7 percent; 4.3 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 1999, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 401,339. The County's actual contributions for 2000 which were used to fund postemployment benefits were \$1,257,350. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

For 2000, PERS elected to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay-as-you-go funding basis.

B. State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and

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 December 31, 2000

partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$66,859 for 2000.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000, was \$3.419 billion. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000 and there were 99,011 eligible benefit recipients.

Note 17 - Other Employee Benefits

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Compensatory time, up to 240 hours, must be taken within 180 days from date earned or is paid in cash to employees. Upon retirement or death, unused sick leave is paid for up to 25 percent of an employee's balance, not to exceed 240 hours. As of December 31, 2000, the liability for unpaid compensated absences was \$2,446,260 for the entire County.

Note 18 - Notes Payable

A summary of the note transactions for the year ended December 31, 2000 follows:

Fund	Outstanding 12/31/99	Issued	Retired	Outstanding 12/31/00
Capital Projects				
3.96% Library Improvement	\$310,000	\$0	\$310,000	\$0
6.73% 4 H Building	0	126,000	126,000	0
6.73% Library Improvement	0	250,000	0	250,000
Total Notes	<u>\$310,000</u>	<u>\$376,000</u>	<u>\$436,000</u>	<u>\$250,000</u>

The notes are backed by the full faith and credit of Ashtabula County and will mature within one year. The note liability is reflected in the fund which received the proceeds. Notes are generally issued in anticipation of long-term bond financing and are refinanced until such bonds are issued.

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Note 19 - Long-term Debt

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
General Long Term Obligations			
Children Services Building - 1985	8.75%	\$1,070,000	December 1, 2005
Welfare Administration Building - 1985	8.75	1,610,000	December 1, 2005
Various Purpose - 1994	3.65	170,000	December 1, 2001
County Human Services Building - 1998	5.35	500,000	March 1, 2008
Various Purpose - 1999	3.30	6,135,000	December 1, 2009
4H Building - 2000	5.00	126,000	December 1, 2030
Sewer Improvement Special Assessment - 1989	7.00	3,720,000	December 1, 2004
OPWC Loan - Lenox-New Lyme Road - 1993	0.00	100,000	January 1, 2003
OPWC Loan - Howard-Seven Hills - 1994	0.00	100,000	July 1, 2004
OPWC Loan - South River Road - 1994	0.00	100,000	July 1, 2004
OPWC Loan - Windsor-Mechanicsville Road - 1995	0.00	100,000	July 1, 2005
Sheriff Cars Loan - 1998	4.73	155,744	September 1, 2003
Engineer's Pugmill Loan - 1998	4.73	90,000	September 1, 2008
Gradall Loan - 1999	3.95	78,325	April 15, 2000
Truck Loan - 2000	5.61	79,533	May 1, 2001
Enterprise Fund			
Revenue Bonds - Sewer District - 1988	5.00	509,700	December 1, 2028
OWDA Loan - Palmer Avenue - 1994	3.54	752,889	July 1, 2014
OWDA Loan - County Line Road Waterline - 1994	7.21	225,714	January 1, 2014
OWDA Loan - Austinburg Sewer Improvement - 1998	3.20	1,964,178	January 1, 2020
OWDA Loan - Rome Rock Creek - 2000	—	10,000	—
OWDA Loan - Driftwood Sewer Improvement - 2000	—	308,097	—
OWDA Loan - North Bend Sewer Improvement - 2000	—	185,259	—
OPWC Loan - Plymouth - Stumpville Road - 1999	0.00	146,000	July 1, 2019
OPWC Loan - Driftwood - 2000	0.00	316,704	—

Changes in the County's long-term obligations during 2000 were as follows:

	Outstanding 12/31/99	Additions	(Reductions)	Outstanding 12/31/00
General Long-term Obligations:				
<i>General Obligation Bonds (Unvoted)</i>				
Children Services Building	\$330,000	\$0	(\$55,000)	\$275,000
Welfare Administration Building	480,000	0	(80,000)	400,000
1994 Various Purpose	48,600	0	(24,300)	24,300
Human Services Building	462,000	0	(41,000)	421,000
1999 Various Purpose	6,135,000	0	(515,000)	5,620,000
4H Building	0	126,000	0	126,000
<i>Total General Obligation Bonds</i>	<u>\$7,455,600</u>	<u>\$126,000</u>	<u>(\$715,300)</u>	<u>\$6,866,300</u>

Ashtabula County, Ohio
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 December 31, 2000

	Outstanding 12/31/99	Additions	(Reductions)	Outstanding 12/31/00
<i>Special Assessment Bonds</i>				
Sewer Improvement	\$1,235,000	\$0	(\$235,000)	\$1,000,000
<i>OPWC Loans</i>				
Lenox - New Lyme Road	30,000	0	(10,000)	20,000
Howard - Seven Hills Road	45,000	0	(10,000)	35,000
South River Road	45,000	0	(10,000)	35,000
Windsor - Mechanicsville Road	55,000	0	(10,000)	45,000
<i>Total OPWC Loans</i>	175,000	0	(40,000)	135,000
<i>County Loans</i>				
Sheriff Cars	51,914	0	(51,914)	0
Engineer's Equipment	46,000	0	(46,000)	0
ODOT Gradall	78,325	0	(78,325)	0
Trucks	0	79,533	0	79,533
<i>Total County Loans</i>	176,239	79,533	(176,239)	79,533
<i>Other Long-Term Obligations</i>				
Claims Payable	137,693	0	0	137,693
Capital Leases	61,149	22,806	(26,502)	57,453
Compensated Absences	2,000,523	403,348	(55,332)	2,348,539
<i>Total Other Long-term Obligations</i>	2,199,365	426,154	(81,834)	2,543,685
<i>Total General Long-term Obligations</i>	11,241,204	631,687	(1,248,373)	10,624,518
Enterprise Fund Obligations:				
<i>Revenue Bond (Self Supporting)</i>				
Sewer District Improvement #1	449,900	0	(7,200)	442,700
<i>OWDA Loans</i>				
Palmer Avenue	541,565	0	(29,158)	512,407
County Line Road Waterline	145,502	0	(6,356)	139,146
Austinburg Sewer Improvement	2,061,027	0	(73,308)	1,987,719
Driftwood Sanitary Sewer	275,771	32,326	(11,969)	296,128
Rome Rock Creek	0	10,000	(943)	9,057
North Bend Sewer	0	185,259	(3,004)	182,255
<i>Total OWDA Loans</i>	3,023,865	227,585	(124,738)	3,126,712
<i>OPWC Loans</i>				
Plymouth - Stumpville Road	142,350	0	(7,300)	135,050
Driftwood Road	280,420	36,284	(8,250)	308,454
<i>Total OPWC Loans</i>	422,770	36,284	(15,550)	443,504
<i>Total Enterprise Fund</i>	3,896,535	263,869	(147,488)	4,012,916
GRAND TOTAL	\$15,137,739	\$895,556	(\$1,395,861)	\$14,637,434

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
 December 31, 2000

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 4H Building bonds were issued at a premium of \$19,633. The Ohio Public Works Commission (OPWC) loans and the engineer's trucks loan will be paid from a special revenue fund using gasoline tax revenue. Special assessment bonds will be paid from the proceeds of special assessments levied against benefitted property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County.

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

Capital leases will be paid from the fund which utilizes the assets. Compensated absences reported in the "compensated absences payable" account will be paid from the fund from which the employees' salaries are paid. Claims will be paid from the fund from which the employees' salaries are paid.

The following is a summary of the County's future annual principal and interest requirements to retire general obligation, special assessment, OPWC, equipment loans, revenue bond, and OWDA long-term obligations:

Year	General Obligation	Special Assessment	OPWC Loan	County Loans	Revenue Bond	OWDA Loan
2001	\$1,051,762	\$315,000	\$47,300	\$83,995	\$29,735	\$222,385
2002	1,010,132	302,000	47,300	0	29,755	222,395
2003	1,002,784	293,625	37,300	0	29,655	222,395
2004	990,139	279,500	27,300	0	29,740	222,395
2005	980,962	0	12,300	0	29,700	222,395
2006 - 2010	3,279,838	0	36,500	0	148,700	1,111,976
2011 - 2015	40,994	0	36,500	0	148,515	1,006,183
2016 - 2020	40,981	0	25,550	0	148,465	472,455
2021 - 2025	40,846	0	0	0	148,530	0
2026 - 2028	40,888	0	0	0	89,120	0
Total Principal and Interest	8,479,326	1,190,125	270,050	83,995	831,915	3,702,579
Less: Interest	1,613,026	190,125	0	4,462	389,215	1,063,307
Total Principal	<u>\$6,866,300</u>	<u>\$1,000,000</u>	<u>\$270,050</u>	<u>\$79,533</u>	<u>\$442,700</u>	<u>\$2,639,272</u>

The County has entered into contractual agreements for construction loans from the Ohio Water Development Authority (OWDA) and the 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 are as follows:

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
 December 31, 2000

OPWC	
Driftwood Road	\$308,454
OWDA	
Driftwood Sanitary Sewer	296,128
Rome Rock Creek	9,057
North Bend Sewer	182,255
<i>Total OWDA</i>	487,440
Total	\$795,894

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 one 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 three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2000, are an overall debt margin of \$28,525,471; and an unvoted debt margin of \$7,615,194.

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

The following is a summary of the 503 Corporation's future annual principal and interest requirements to retire the FMHA long-term obligations:

Year	FMHA Loan
2001	\$24,996
2002	24,996
2003	24,996
2004	24,996
2005	24,996
2006 - 2008	124,980
2011 - 2015	124,980
2016 - 2020	124,980
2021 - 2025	124,980
2026 - 2027	54,353
Total	\$679,253

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

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
 December 31, 2000

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, 2000, there were six series of industrial revenue bonds outstanding, with an aggregate principal amount payable of \$8,274,907.

Note 20 - Capitalized Leases

In prior years the County entered into leases for the acquisition of various equipment and vehicles. These lease obligations meet the criteria of a capital lease as defined by Financial Accounting Standards Board Statement Number 13, "Accounting for Leases" and have been recorded in the general long-term obligations account group. The assets have been capitalized in the general fixed assets account group in the amount of \$187,260 the present value of the minimum lease payments at the inception of each lease. The agreements provide for minimum annual rental payments as follows:

Year	Amount
2001	\$29,056
2002	19,736
2003	7,872
2004	5,882
2005	1,828
Total Minimum Lease Payments	64,374
Less: Amount Representing Interest	(6,921)
Present Value of minimum lease payment	\$57,453

Capital lease payments have been reclassified and are reflected as debt service in the general purpose financial statements in various funds. These expenditures are reflected as program/function expenditures on a budgetary basis.

Note 21 - Related Organizations

A. Ashtabula County District Library

The Ashtabula County Commissioners are responsible for appointing a voting majority of the Ashtabula County District Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County services in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and durations, the County must place the levy on the ballot. The Library may not issue debt and determine its own budget. The Library did not receive any funding from the County during 2000.

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

B. Ashtabula County Port Authority

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

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

Note 22 - Jointly Governed Organizations

A. Northeast Ohio Community Alternative Program Facility

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

B. Children's Cluster Committee

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

Note 23 - Related Party Transactions

During 2000, 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 \$166,958 for such contributions. Ash/Craft Industries recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of Ash/Craft Industries. Additional rehabilitative services provided directly to Ash/Craft Industries clients by the County amounted to \$154,220.

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

Note 24 - Contingent Liabilities

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

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

Note 25 - Ash/Craft Industries

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 Agency grants credit on open account (no collateral required), to customers who are located in the Northeast Ohio Area. Some of these are national companies. Accounts receivable are considered fully collectible by management; therefore, no allowance for bad debts has been provided.

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

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

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

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

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

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

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

Ash/Craft 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 the ACBMRDD. Ash/Craft 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 \$166,958.

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

B. Cash

Cash is comprised of the following at December 31, 2000:

Cash on hand	\$50
Cash in checking	41,488
Cash in savings	3,711
Cash in money market	167,208
Cash in certificates of deposit	<u>121,303</u>
Total	<u><u>\$333,760</u></u>

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

C. Equipment and Capital Improvements

The following is a summary of equipment and capital improvements at December 31, 2000:

Equipment	\$109,750
Capital improvements	27,166
	<hr/>
	136,916
Less: Accumulated Depreciation	<hr/>
	(114,404)
	<hr/>
Net equipment and capital improvements	<u><u>\$22,512</u></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, 2000, the Organization's uninsured cash balances total \$133,710.

Note 26 - Ashtabula County Airport Authority

A. Description of Reporting Entity

The Ashtabula County Airport Authority was created by resolution of the County Commissioners under the authority of Chapter 308 of the Ohio Revised Code. The Airport Authority is governed by a eight 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. Separately issued financial statements can be obtained from Ashtabula County Airport Authority, 25 West Jefferson Street, Jefferson, Ohio 44047.

B. Summary of Significant Accounting Policies

The Airport accounts for operations in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing 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.

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

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.

2. Cash

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

3. Inventories

Inventories of the Airport are stated at the lower of cost or market. Cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenses for the Airport when used.

4. Due to Primary Government

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

5. Property, Plant, Equipment and Depreciation

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

Donated fixed assets are recorded at their fair market values as of the date donated. The Airport has established a capitalization threshold for fixed assets at \$1,000 with the exception of land, as all land was listed regardless of cost.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets. Depreciation for the Airport is computed over the following lives:

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

6. Compensated Absences

The liability for compensated absences is based on the provisions of Governmental Accounting Standards Board Statement No. 16, “Accounting for 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 Airport records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

Sick leave benefits are accrued as a liability using the vesting method. The liability is based on the sick leave accumulated at December 31 by those employees who are currently eligible to receive termination payments and by those employees for whom it is probable they will become eligible to receive termination benefits in the future. The entire amount of compensated absences is reported as a liability.

7. Contributed Capital

Contributed capital represents resources provided from developers to the Airport that is not subject to repayment. These assets are recorded at their fair market value on the date contributed.

C. Restatement of Fund Equity

The fund equity at December 31, 1999 of \$394,136 was restated by \$104,227 to \$289,909. This decrease was due to an overstatement of fixed assets.

D. Deposits and Investments

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

At year end, the carrying amount of the Airport's deposits was \$43,456 and the bank balance was \$40,907. The entire amount was covered by Federal Depository Insurance.

E. Receivables

The receivables reported by the Airport represent accounts receivable of \$2,250 and are considered fully collectible.

F. Fixed Assets

A summary of the Airport's fixed assets at December 31, 2000 follows:

Land	\$108,569
Buildings	87,854
Improvements Other than Buildings	140,576
Equipment	6,490
Vehicles	373,659
	<hr/>
Total Fixed Assets	717,148
Less: Accumulated Depreciation	(414,066)
	<hr/>
Net Fixed Assets	<u><u>\$303,082</u></u>

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

G. Risk Management

The Airport maintains comprehensive insurance coverage with Kollhoff Insurance for real property, building contents and vehicles. Vehicles include liability coverage for bodily injury and property damage. Real property and contents are 90 percent coinsured.

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

The Airport is included in the County's payment to the State Workers' Compensation System. A premium is paid based on a rate per \$100 of salaries.

H. Defined Benefit Retirement Systems

Like the primary government, the Airport participates in the Public Employees Retirement System of Ohio (PERS). (See Note 15).

The Airport's required contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$4,024, \$5,946, and \$5,485, respectively. The full amount has been contributed for 1999 and 1998. 91.72 percent has been contributed for 2000 with the remainder being reported as a liability.

I. Postemployment Benefits

The Airport's actual contributions for 2000 which were used to fund OPEB were \$2,646. (See Note 16).

J. Capital Leases

The Airport has entered into a capitalized lease for the acquisition of a tractor. The lease meets the criteria of a capital lease as defined by Financial Accounting Standards No. 13, "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Fixed assets acquired by lease have been capitalized in the Airport enterprise account in the amount of \$25,000 which represents the present value of the lease payments at the time of the acquisition. A corresponding liability was recorded in the Airport enterprise account.

The following schedule is an analysis of equipment leased under capital leases as of December 31, 2000:

Equipment	\$25,000
Less: Accumulated Depreciation	<u>(5,000)</u>
Carrying Value	<u><u>\$20,000</u></u>

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments.

Year	Total
2001	\$5,602
2002	5,602
2003	5,602
2004	5,602
Total minimum lease payments	22,408
Less: Amount representing interest	(2,408)
Present value of minimum lease payments	<u>\$20,000</u>

K. Long-term Debt

The Airport has a long-term obligation to the primary government of \$90,000 at December 31, 2000. This obligation is due to the purchase of a refueler truck by the County during 1997 to be used for Airport operations. No payments have been made on this obligation as of December 31, 2000. During the year ended December 31, 2000, the Airport paid \$9,042 in principal on snow equipment previously purchased by the County for the Airport and this obligation is paid off.

**COMBINING, INDIVIDUAL FUND AND
ACCOUNT GROUP STATEMENTS
AND SCHEDULES**

General Fund

The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund.

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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$2,641,465	\$3,019,602	\$378,137
Permissive Sales Tax	8,150,000	7,982,078	(167,922)
Charges for Services	2,577,051	2,402,008	(175,043)
Licenses and Permits	20,000	21,555	1,555
Fines and Forfeitures	540,000	514,974	(25,026)
Intergovernmental	2,567,800	2,746,715	178,915
Interest	1,819,085	2,216,893	397,808
Other	268,000	255,904	(12,096)
<i>Total Revenues</i>	<u>18,583,401</u>	<u>19,159,729</u>	<u>576,328</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	332,767	302,916	29,851
Fringe Benefits	108,928	94,671	14,257
Materials and Supplies	12,197	11,470	727
Contractual Services	22,858	15,905	6,953
Capital Outlay	16,395	12,482	3,913
Other	16,174	15,671	503
Total Commissioners Office	<u>509,319</u>	<u>453,115</u>	<u>56,204</u>
Commissioners Microfilm			
Personal Services	165,832	165,780	52
Fringe Benefits	55,230	51,015	4,215
Materials and Supplies	24,641	23,990	651
Contractual Services	10,000	7,242	2,758
Capital Outlay	21,806	21,584	222
Total Commissioners Microfilm	<u>\$277,509</u>	<u>\$269,611</u>	<u>\$7,898</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Commissioners Data Services			
Personal Services	\$129,700	\$129,152	\$548
Fringe Benefits	23,879	22,884	995
Materials and Supplies	16,798	15,035	1,763
Contractual Services	225,625	213,558	12,067
Capital Outlay	<u>67,710</u>	<u>65,288</u>	<u>2,422</u>
Total Commissioners Data Services	<u>463,712</u>	<u>445,917</u>	<u>17,795</u>
Auditor's Office			
Personal Services	344,997	343,307	1,690
Fringe Benefits	127,447	111,697	15,750
Materials and Supplies	12,477	10,273	2,204
Contractual Services	17,700	12,864	4,836
Capital Outlay	11,031	10,965	66
Other	<u>3,000</u>	<u>2,050</u>	<u>950</u>
Total Auditor's Office	<u>516,652</u>	<u>491,156</u>	<u>25,496</u>
County Treasurer's Office			
Personal Services	224,567	218,178	6,389
Fringe Benefits	72,470	62,924	9,546
Materials and Supplies	4,279	4,109	170
Contractual Services	7,480	5,637	1,843
Capital Outlay	3,700	3,560	140
Other	<u>1,850</u>	<u>1,833</u>	<u>17</u>
Total County Treasurer's Office	<u>314,346</u>	<u>296,241</u>	<u>18,105</u>
Prosecuting Attorney			
Personal Services	652,465	614,356	38,109
Fringe Benefits	189,908	183,392	6,516
Materials and Supplies	12,100	11,726	374
Contractual Services	7,250	6,852	398
Capital Outlay	43,164	40,589	2,575
Other	<u>3,500</u>	<u>3,368</u>	<u>132</u>
Total Prosecuting Attorney	<u>\$908,387</u>	<u>\$860,283</u>	<u>\$48,104</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Historical Society			
Other	<u>\$5,500</u>	<u>\$5,000</u>	<u>\$500</u>
County Planning Commission			
Personal Services	208,681	208,678	3
Fringe Benefits	52,263	47,843	4,420
Materials and Supplies	5,145	3,798	1,347
Contractual Services	18,975	5,626	13,349
Capital Outlay	10,624	9,185	1,439
Other	<u>3,200</u>	<u>2,054</u>	<u>1,146</u>
Total County Planning Commission	<u>298,888</u>	<u>277,184</u>	<u>21,704</u>
County Purchasing Dept			
Fringe Benefits	15	0	15
Materials and Supplies	429,296	428,237	1,059
Contractual Services	<u>20,131</u>	<u>15,259</u>	<u>4,872</u>
Total County Purchasing Dept	<u>449,442</u>	<u>443,496</u>	<u>5,946</u>
Human Resources			
Personal Services	72,564	72,518	46
Fringe Benefits	11,373	11,186	187
Materials and Supplies	6,035	3,780	2,255
Contractual Services	7,000	4,774	2,226
Capital Outlay	2,975	2,930	45
Other	<u>1,000</u>	<u>530</u>	<u>470</u>
Total Human Resources	<u>100,947</u>	<u>95,718</u>	<u>5,229</u>
Board of Elections			
Personal Services	225,803	220,174	5,629
Fringe Benefits	79,615	69,139	10,476
Materials and Supplies	40,290	39,707	583
Contractual Services	88,370	88,370	0
Capital Outlay	19,500	19,484	16
Other	<u>1,373</u>	<u>404</u>	<u>969</u>
Total Board of Elections	<u>\$454,951</u>	<u>\$437,278</u>	<u>\$17,673</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Maintenance and Operations			
Personal Services	\$162,654	\$162,175	\$479
Fringe Benefits	60,442	54,862	5,580
Materials and Supplies	118,941	113,793	5,148
Contractual Services	1,194,493	1,107,114	87,379
Capital Outlay	26,908	4,051	22,857
Other	<u>2,223</u>	<u>2,223</u>	<u>0</u>
Total Maintenance and Operations	<u>1,565,661</u>	<u>1,444,218</u>	<u>121,443</u>
County Recorder			
Personal Services	153,275	149,330	3,945
Fringe Benefits	50,368	43,893	6,475
Materials and Supplies	6,867	6,851	16
Contractual Services	4,350	3,838	512
Other	<u>2,073</u>	<u>1,663</u>	<u>410</u>
Total County Recorder	<u>216,933</u>	<u>205,575</u>	<u>11,358</u>
County General Taxes			
Other	<u>15,303</u>	<u>15,303</u>	<u>0</u>
Board of Revisions			
Materials and Supplies	1,080	828	252
Contractual Services	<u>16,620</u>	<u>0</u>	<u>16,620</u>
Total Board of Revisions	<u>17,700</u>	<u>828</u>	<u>16,872</u>
County Liability			
Other	<u>12,713</u>	<u>0</u>	<u>12,713</u>
Recorder's Micrographic			
Contractual Services	129,575	112,228	17,347
Capital Outlay	<u>17,438</u>	<u>16,038</u>	<u>1,400</u>
Total Recorder's Micrographic	<u>\$147,013</u>	<u>\$128,266</u>	<u>\$18,747</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
County Wide Audit			
Contractual Services	<u>\$125,000</u>	<u>\$123,023</u>	<u>\$1,977</u>
Total General Government - Legislative and Executive	<u>6,399,976</u>	<u>5,992,212</u>	<u>407,764</u>
General Government:			
Judicial			
Court of Appeals			
Contractual Services	<u>57,000</u>	<u>55,533</u>	<u>1,467</u>
Common Pleas Court			
Personal Services	606,463	605,381	1,082
Fringe Benefits	157,333	141,952	15,381
Materials and Supplies	28,497	28,078	419
Contractual Services	90,607	72,604	18,003
Capital Outlay	21,220	20,183	1,037
Other	<u>2,560</u>	<u>2,532</u>	<u>28</u>
Total Common Pleas Court	<u>906,680</u>	<u>870,730</u>	<u>35,950</u>
Common Pleas Jury Commission			
Personal Services	18,756	18,637	119
Fringe Benefits	6,077	5,378	699
Materials and Supplies	915	624	291
Contractual Services	<u>5,600</u>	<u>4,707</u>	<u>893</u>
Total Common Pleas Jury Commission	<u>31,348</u>	<u>29,346</u>	<u>2,002</u>
Court Mediator			
Personal Services	85,620	85,613	7
Fringe Benefits	26,190	23,001	3,189
Contractual Services	2,500	0	2,500
Capital Outlay	<u>1,300</u>	<u>0</u>	<u>1,300</u>
Total Court Mediator	<u>\$115,610</u>	<u>\$108,614</u>	<u>\$6,996</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Juvenile Court			
Personal Services	\$179,744	\$179,744	\$0
Fringe Benefits	88,772	78,660	10,112
Materials and Supplies	3,465	3,356	109
Contractual Services	32,029	29,292	2,737
Capital Outlay	102,595	102,558	37
Other	1,430	1,393	37
Total Juvenile Court	<u>408,035</u>	<u>395,003</u>	<u>13,032</u>
Probate Court			
Personal Services	152,574	144,965	7,609
Fringe Benefits	41,864	36,557	5,307
Materials and Supplies	4,743	4,538	205
Contractual Services	9,800	3,958	5,842
Capital Outlay	2,100	553	1,547
Other	1,000	755	245
Total Probate Court	<u>212,081</u>	<u>191,326</u>	<u>20,755</u>
Clerk of Courts			
Personal Services	425,550	425,246	304
Fringe Benefits	134,516	125,987	8,529
Materials and Supplies	32,422	32,139	283
Contractual Services	10,428	9,024	1,404
Capital Outlay	11,112	8,292	2,820
Other	1,220	1,212	8
Total Clerk of Courts	<u>615,248</u>	<u>601,900</u>	<u>13,348</u>
Eastern County Court			
Personal Services	133,878	131,223	2,655
Fringe Benefits	47,334	40,878	6,456
Materials and Supplies	4,052	2,599	1,453
Contractual Services	14,019	10,428	3,591
Capital Outlay	3,180	2,215	965
Other	800	540	260
Total Eastern County Court	<u>\$203,263</u>	<u>\$187,883</u>	<u>\$15,380</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Western County Court			
Personal Services	\$180,433	\$173,423	\$7,010
Fringe Benefits	65,224	56,348	8,876
Materials and Supplies	3,386	1,338	2,048
Contractual Services	12,300	8,629	3,671
Capital Outlay	14,113	12,494	1,619
Other	515	110	405
Total Western County Court	<u>275,971</u>	<u>252,342</u>	<u>23,629</u>
Ashtabula Municipal Court			
Personal Services	81,025	80,345	680
Fringe Benefits	30,288	27,347	2,941
Contractual Services	6,400	4,258	2,142
Total Ashtabula Municipal Court	<u>117,713</u>	<u>111,950</u>	<u>5,763</u>
Conneaut Municipal Court			
Personal Services	59,630	58,444	1,186
Fringe Benefits	16,350	14,609	1,741
Contractual Services	1,300	517	783
Total Conneaut Municipal Court	<u>77,280</u>	<u>73,570</u>	<u>3,710</u>
Law Library			
Personal Services	46,912	45,087	1,825
Fringe Benefits	6,127	5,267	860
Total Law Library	<u>53,039</u>	<u>50,354</u>	<u>2,685</u>
Attorney Fees Public Defender			
Fringe Benefits	20,687	18,558	2,129
Contractual Services	677,179	639,199	37,980
Total Attorney Fees Public Defender	<u>697,866</u>	<u>657,757</u>	<u>40,109</u>
Total General Government - Judicial	<u>\$3,771,134</u>	<u>\$3,586,308</u>	<u>\$184,826</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Public Safety:			
Adult Probation			
Personal Services	\$26,136	\$26,104	\$32
Fringe Benefits	10,636	9,380	1,256
Materials and Supplies	1,000	303	697
Contractual Services	2,000	284	1,716
Capital Outlay	<u>3,000</u>	<u>2,500</u>	<u>500</u>
Total Adult Probation	<u>42,772</u>	<u>38,571</u>	<u>4,201</u>
Juvenile Probation			
Personal Services	245,676	245,627	49
Fringe Benefits	43,791	35,713	8,078
Materials and Supplies	5,086	4,115	971
Contractual Service	<u>2,640</u>	<u>2,372</u>	<u>268</u>
Total Juvenile Probation	<u>297,193</u>	<u>287,827</u>	<u>9,366</u>
Coroner			
Personal Services	175,589	165,376	10,213
Fringe Benefits	48,905	44,838	4,067
Materials and Supplies	9,918	9,053	865
Contractual Services	92,593	87,009	5,584
Capital Outlay	6,693	5,704	989
Other	<u>2,650</u>	<u>2,549</u>	<u>101</u>
Total Coroner	<u>336,348</u>	<u>314,529</u>	<u>21,819</u>
Sheriff Department			
Personal Services	3,624,760	3,607,847	16,913
Fringe Benefits	1,055,943	1,005,910	50,033
Materials and Supplies	264,321	261,474	2,847
Contractual Services	161,884	159,392	2,492
Capital Outlay	420,750	417,331	3,419
Other	<u>2,357</u>	<u>2,357</u>	<u>0</u>
Total Sheriff Department	<u>\$5,530,015</u>	<u>\$5,454,311</u>	<u>\$75,704</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Building Regulations Department			
Personal Services	\$251,830	\$251,337	\$493
Fringe Benefits	73,895	68,461	5,434
Materials and Supplies	3,507	2,467	1,040
Contractual Services	39,644	29,689	9,955
Capital Outlay	6,059	6,057	2
Other	790	670	120
Total Building Regulations Department	<u>375,725</u>	<u>358,681</u>	<u>17,044</u>
Total Public Safety	<u>6,582,053</u>	<u>6,453,919</u>	<u>128,134</u>
Public Works:			
County Engineer Office			
Personal Services	96,941	96,030	911
Fringe Benefits	28,618	24,831	3,787
Materials and Supplies	8,959	5,480	3,479
Contractual Services	5,000	3,469	1,531
Capital Outlay	27,000	25,767	1,233
Total County Engineer Office	<u>166,518</u>	<u>155,577</u>	<u>10,941</u>
Commissioners Drainage Programs			
Personal Services	39,400	38,839	561
Fringe Benefits	8,142	6,379	1,763
Materials and Supplies	2,000	65	1,935
Contractual Service	25,482	15,024	10,458
Capital Outlay	18,133	18,133	0
Total Commissioners Drainage Programs	<u>93,157</u>	<u>78,440</u>	<u>14,717</u>
Total Public Works	<u>259,675</u>	<u>234,017</u>	<u>25,658</u>
Health:			
Tuberculosis Clinic and Care			
Contractual Services	29,271	29,271	0
Registration Vital Statistics			
Contractual Service	\$3,637	\$3,637	\$0

(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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Other Health Department			
Contractual Services	<u>\$129,415</u>	<u>\$126,803</u>	<u>\$2,612</u>
Total Health	<u>162,323</u>	<u>159,711</u>	<u>2,612</u>
Human Services:			
Veterans Service Commission			
Personal Services	144,961	136,031	8,930
Fringe Benefits	133,714	109,120	24,594
Materials and Supplies	6,208	2,991	3,217
Contractual Services	149,833	114,855	34,978
Capital Outlay	17,739	1,302	16,437
Other	<u>500</u>	<u>180</u>	<u>320</u>
Total Veterans Service Commission	<u>452,955</u>	<u>364,479</u>	<u>88,476</u>
Veteran Services			
Materials and Supplies	7,600	7,189	411
Contractual Services	9,000	5,650	3,350
Other	<u>8,100</u>	<u>6,152</u>	<u>1,948</u>
Total Veteran Services	<u>24,700</u>	<u>18,991</u>	<u>5,709</u>
County Humane Society			
Personal Services	3,100	2,697	403
Fringe Benefits	<u>471</u>	<u>334</u>	<u>137</u>
Total County Humane Society	<u>3,571</u>	<u>3,031</u>	<u>540</u>
County Allocation			
Materials and Supplies	230,165	86,391	143,774
Contractual Services	<u>421,156</u>	<u>421,156</u>	<u>0</u>
Total County Allocation	<u>651,321</u>	<u>507,547</u>	<u>143,774</u>
Total Human Services	<u>\$1,132,547</u>	<u>\$894,048</u>	<u>\$238,499</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Conservation and Recreation:			
Agriculture Department			
Contractual Services	\$308,800	\$308,404	\$396
AG Cattle Disease Prevention			
Contractual Service	<u>250</u>	<u>0</u>	<u>250</u>
Total Conservation and Recreation	<u>309,050</u>	<u>308,404</u>	<u>646</u>
Economic Development and Assistance			
Other	<u>220,000</u>	<u>187,046</u>	<u>32,954</u>
Other:			
Group and Liability Insurance			
Contractual Services	<u>284,070</u>	<u>281,278</u>	<u>2,792</u>
Other Expenses			
Contractual Service	822,469	740,089	82,380
Other	<u>102,896</u>	<u>19,796</u>	<u>83,100</u>
Total Other Expenses	<u>925,365</u>	<u>759,885</u>	<u>165,480</u>
Total Other	<u>1,209,435</u>	<u>1,041,163</u>	<u>168,272</u>
Debt Service:			
Principal Retirement	51,914	51,914	0
Interest and Fiscal Charges	<u>2,163</u>	<u>2,163</u>	<u>0</u>
Total Debt Service	<u>54,077</u>	<u>54,077</u>	<u>0</u>
Total Expenditures	<u>20,100,270</u>	<u>18,910,905</u>	<u>1,189,365</u>
Excess of Revenues Over (Under) Expenditures	<u>(\$1,516,869)</u>	<u>\$248,824</u>	<u>\$1,765,693</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Other Financing Sources (Uses)			
Operating Transfers In	\$859,636	\$448,095	(\$411,541)
Operating Transfers Out	(2,034,472)	(1,591,702)	442,770
<i>Total Other Financing Sources (Uses)</i>	<i>(1,174,836)</i>	<i>(1,143,607)</i>	<i>31,229</i>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<i>(2,691,705)</i>	<i>(894,783)</i>	<i>1,796,922</i>
<i>Fund Balance Beginning of Year</i>	<i>2,745,198</i>	<i>2,745,198</i>	<i>0</i>
Total Other Expenses	17,834	17,834	0
Prior Year Encumbrances Appropriated	898,769	898,769	0
<i>Fund Balance End of Year</i>	<i>\$970,096</i>	<i>\$2,767,018</i>	<i>\$1,796,922</i>

Special Revenue Funds

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

Motor Vehicle Gasoline Tax Fund - To account for revenue derived from motor vehicle license and gasoline taxes and interest. Expenditures in this special revenue fund are restricted by state law to County road and bridge repair/improvement programs.

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 and by fine collections.

Public Assistance Fund - 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 and pay their providers of medical assistance, and for certain public social services.

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 reappraisals that are funded by charges to political subdivisions located within the County.

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

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

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

County Board of Mental Retardation Fund - To account for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources are a County-wide property tax levy and federal and state grants.

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

(continued)

Special Revenue Funds (continued)

Nursing Home Fund - To account for the collection of fees from residents' families for the operation of the county nursing home.

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 services 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 Collector Fund - To account for five percent of all collected delinquent real estate taxes, personal property taxes and manufactured home taxes for the purpose of collecting delinquent real estate taxes.

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

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

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

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

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

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

Police Academy Fund - To account for funds used in training law enforcement personnel. Constituents from surrounding communities pay tuition to attend the County's police academy and these funds are accounted for within this fund.

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

(continued)

Special Revenue Funds (continued)

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

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

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

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

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

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

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.

JTPA Ashtabula Fund - To account for federal grants that are expended to provide employment opportunities for eligible individuals. The operations of this fund are not budgeted.

Ashtabula County, Ohio

Combining Balance Sheet

All Special Revenue Funds

December 31, 2000

	Motor Vehicle Gasoline Tax	Viaduct Lighting	Dog and Kennel	Public Assistance
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,435,851	\$4,045	\$45,228	\$3,681,515
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Accounts	120	0	0	40,083
Accrued Interest	0	0	0	0
Due from Other Governments	2,422,591	0	0	0
Due from Agency Funds:				
Property and Other Taxes	0	0	0	0
Materials and Supplies Inventory	48,918	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	447	0	0	0
<i>Total Assets</i>	<u>\$4,907,927</u>	<u>\$4,045</u>	<u>\$45,228</u>	<u>\$3,721,598</u>
Liabilities				
Accounts Payable	\$86,077	\$0	\$2,077	\$693,212
Contracts Payable	278,380	0	0	0
Accrued Wages and Benefits	75,590	0	913	154,987
Compensated Absences Payable	8,252	0	0	9,601
Retainage Payable	30,931	0	0	0
Interfund Payable	0	0	0	0
Due to Other Governments	76,130	0	1,390	147,965
Deferred Revenue	0	0	0	0
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>555,360</u>	<u>0</u>	<u>4,380</u>	<u>1,005,765</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	289,500	257	1,057	921,686
Reserved for Inventory	48,918	0	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	4,014,149	3,788	39,791	1,794,147
<i>Total Fund Equity (Deficit)</i>	<u>4,352,567</u>	<u>4,045</u>	<u>40,848</u>	<u>2,715,833</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$4,907,927</u>	<u>\$4,045</u>	<u>\$45,228</u>	<u>\$3,721,598</u>

<u>Marriage License</u>	<u>Children Services</u>	<u>Probate Court</u>	<u>Indigent Guardianship</u>	<u>Child Support</u>	<u>Real Estate Assessment</u>
\$20,629	\$2,595,556	\$2,541	\$1,488	\$777,761	\$1,151,429
0	38,191	0	0	0	0
0	3,747	0	0	69,826	129
0	0	0	0	0	0
0	8,879	0	0	0	0
0	2,118,594	0	0	0	0
0	5,277	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$20,629</u>	<u>\$4,770,244</u>	<u>\$2,541</u>	<u>\$1,488</u>	<u>\$847,587</u>	<u>\$1,151,558</u>
\$0	\$339,786	\$0	\$0	\$0	\$3,830
0	0	0	0	0	0
0	85,273	0	0	30,050	16,213
0	10,663	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	89,950	0	0	30,752	11,952
0	2,118,594	0	0	69,826	0
0	0	0	0	0	0
<u>0</u>	<u>2,644,266</u>	<u>0</u>	<u>0</u>	<u>130,628</u>	<u>31,995</u>
0	233,186	0	0	72,504	1,166
0	5,277	0	0	0	0
0	0	0	0	0	0
<u>20,629</u>	<u>1,887,515</u>	<u>2,541</u>	<u>1,488</u>	<u>644,455</u>	<u>1,118,397</u>
<u>20,629</u>	<u>2,125,978</u>	<u>2,541</u>	<u>1,488</u>	<u>716,959</u>	<u>1,119,563</u>
<u>\$20,629</u>	<u>\$4,770,244</u>	<u>\$2,541</u>	<u>\$1,488</u>	<u>\$847,587</u>	<u>\$1,151,558</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 2000

	Solid Waste	Supported Living	Indigent Drivers	County Board of Mental Retardation
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,599,717	\$17,501	\$167,037	\$3,452,169
Cash and Cash Equivalents in Segregated Accounts	0	0	0	723,462
Receivables:				
Accounts	0	0	1,125	0
Accrued Interest	0	0	0	8,763
Due from Other Governments	0	1,302	0	45,474
Due from Agency Funds:				
Property and Other Taxes	0	0	0	4,555,057
Materials and Supplies Inventory	0	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	0	0	0	0
<i>Total Assets</i>	<u>\$1,599,717</u>	<u>\$18,803</u>	<u>\$168,162</u>	<u>\$8,784,925</u>
Liabilities				
Accounts Payable	\$17,299	\$0	\$0	\$46,507
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	0	184,422
Compensated Absences Payable	0	0	0	5,963
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Governments	0	0	0	185,979
Deferred Revenue	0	0	0	4,555,057
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>17,299</u>	<u>0</u>	<u>0</u>	<u>4,977,928</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	123,557	0	7,681	190,482
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	1,458,861	18,803	160,481	3,616,515
<i>Total Fund Equity (Deficit)</i>	<u>1,582,418</u>	<u>18,803</u>	<u>168,162</u>	<u>3,806,997</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$1,599,717</u>	<u>\$18,803</u>	<u>\$168,162</u>	<u>\$8,784,925</u>

<u>Litter Control</u>	<u>Nursing Home</u>	<u>Enforcement and Education</u>	<u>Community Corrections</u>	<u>Youth Services</u>	<u>Child Abuse</u>
\$35,791	\$713,923	\$32,523	\$116,464	\$387,824	\$2,157
0	0	0	0	0	0
0	0	0	0	3,732	0
0	0	0	0	0	0
12,000	102,046	0	70,656	57,947	0
0	0	0	0	0	0
0	12,887	0	0	0	0
0	0	0	0	0	0
0	2,310	0	0	3	0
<u>\$47,791</u>	<u>\$831,166</u>	<u>\$32,523</u>	<u>\$187,120</u>	<u>\$449,506</u>	<u>\$2,157</u>
\$6,961	\$197,101	\$0	\$0	\$1,907	\$0
0	0	0	0	0	0
1,972	213,905	0	3,328	24,783	0
0	14,127	0	0	1,982	0
0	0	0	0	0	0
0	300,000	0	0	15,000	0
1,968	220,674	0	3,594	25,634	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>10,901</u>	<u>945,807</u>	<u>0</u>	<u>6,922</u>	<u>69,306</u>	<u>0</u>
3,497	100,659	0	1,003	12,653	0
0	12,887	0	0	0	0
0	0	0	0	0	0
<u>33,393</u>	<u>(228,187)</u>	<u>32,523</u>	<u>179,195</u>	<u>367,547</u>	<u>2,157</u>
<u>36,890</u>	<u>(114,641)</u>	<u>32,523</u>	<u>180,198</u>	<u>380,200</u>	<u>2,157</u>
<u>\$47,791</u>	<u>\$831,166</u>	<u>\$32,523</u>	<u>\$187,120</u>	<u>\$449,506</u>	<u>\$2,157</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 2000

	Delinquent Real Estate Tax Assessment Collector	Treasurer Prepay Interest	Community Mental Health	Emergency Management
Assets				
Equity in Pooled Cash and Cash Equivalents	\$627,706	\$21,306	\$2,135,472	\$294,826
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Accounts	0	0	0	0
Accrued Interest	0	0	0	0
Due from Other Governments	0	0	443,206	300
Due from Agency Funds:				
Property and Other Taxes	0	0	528,799	0
Materials and Supplies Inventory	0	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	0	0	0	0
<i>Total Assets</i>	<u>\$627,706</u>	<u>\$21,306</u>	<u>\$3,107,477</u>	<u>\$295,126</u>
Liabilities				
Accounts Payable	\$0	\$0	\$127,908	\$1,623
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	4,447	0	11,238	3,736
Compensated Absences Payable	0	0	499	0
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Governments	4,977	0	12,014	4,252
Deferred Revenue	0	0	528,799	0
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>9,424</u>	<u>0</u>	<u>680,458</u>	<u>9,611</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	4,045	0	389,930	9,780
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	614,237	21,306	2,037,089	275,735
<i>Total Fund Equity (Deficit)</i>	<u>618,282</u>	<u>21,306</u>	<u>2,427,019</u>	<u>285,515</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$627,706</u>	<u>\$21,306</u>	<u>\$3,107,477</u>	<u>\$295,126</u>

Special Emergency Planning	Emergency 911	Drug Abuse Resistance Education	Police Academy	Drug Task Force	Ohio Crime Victims
\$68,573	\$206,752	\$9,833	\$1,362	\$8,952	\$500
0	0	0	0	1,662	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	18,176	0	3,985	40,001
0	131,279	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$68,573</u>	<u>\$338,031</u>	<u>\$28,009</u>	<u>\$1,362</u>	<u>\$14,599</u>	<u>\$40,501</u>
\$0	\$0	\$2,765	\$0	\$660	\$0
0	0	0	0	0	0
0	1,525	1,625	0	4,549	2,096
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	10,000	0
0	1,102	1,662	0	5,626	2,084
0	131,279	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>133,906</u>	<u>6,052</u>	<u>0</u>	<u>20,835</u>	<u>4,180</u>
1,083	904	3,563	0	323	279
0	0	0	0	0	0
0	0	0	0	0	0
<u>67,490</u>	<u>203,221</u>	<u>18,394</u>	<u>1,362</u>	<u>(6,559)</u>	<u>36,042</u>
<u>68,573</u>	<u>204,125</u>	<u>21,957</u>	<u>1,362</u>	<u>(6,236)</u>	<u>36,321</u>
<u>\$68,573</u>	<u>\$338,031</u>	<u>\$28,009</u>	<u>\$1,362</u>	<u>\$14,599</u>	<u>\$40,501</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 2000

	Inmate Medical	Certificate of Title Administrator	Community Development	Drug Control Grant
Assets				
Equity in Pooled Cash and Cash Equivalents	\$42,575	\$159,298	\$236,035	\$103,455
Cash and Cash Equivalents in Segregated Accounts	0	0	68,284	0
Receivables:				
Accounts	0	0	0	0
Accrued Interest	0	0	0	0
Due from Other Governments	0	0	1,199,043	0
Due from Agency Funds:				
Property and Other Taxes	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	0	0	0	0
<i>Total Assets</i>	<u>\$42,575</u>	<u>\$159,298</u>	<u>\$1,503,362</u>	<u>\$103,455</u>
Liabilities				
Accounts Payable	\$0	\$0	\$542	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	0	0
Compensated Absences Payable	0	0	0	0
Retainage Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Governments	0	0	0	0
Deferred Revenue	0	0	0	0
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>542</u>	<u>0</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	1,673	127,562	1,201	104,334
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	40,902	31,736	1,501,619	(879)
<i>Total Fund Equity (Deficit)</i>	<u>42,575</u>	<u>159,298</u>	<u>1,502,820</u>	<u>103,455</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$42,575</u>	<u>\$159,298</u>	<u>\$1,503,362</u>	<u>\$103,455</u>

<u>Courts Special Projects</u>	<u>503 Corporation</u>	<u>Totals</u>
\$124,855	\$0	\$21,282,649
0	1,836,185	2,667,784
0	0	118,762
0	4,434	13,197
0	0	4,425,606
0	0	7,333,729
0	0	67,082
0	2,371,549	2,371,549
<u>0</u>	<u>0</u>	<u>2,760</u>
<u>\$124,855</u>	<u>\$4,212,168</u>	<u>\$38,283,118</u>
\$0	\$3,729	\$1,531,984
0	0	278,380
1,129	1,900	823,681
0	0	51,087
0	0	30,931
0	0	325,000
1,218	0	828,923
0	0	7,403,555
<u>0</u>	<u>679,253</u>	<u>679,253</u>
<u>2,347</u>	<u>684,882</u>	<u>11,952,794</u>
0	0	2,603,565
0	0	67,082
0	2,371,549	2,371,549
<u>122,508</u>	<u>1,155,737</u>	<u>21,288,128</u>
<u>122,508</u>	<u>3,527,286</u>	<u>26,330,324</u>
<u>\$124,855</u>	<u>\$4,212,168</u>	<u>\$38,283,118</u>

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2000*

	Motor Vehicle Gasoline Tax	Viaduct Lighting	Dog and Kennel	Public Assistance
Revenues				
Property and Other Local Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	86,873	0
Fines and Forfeitures	103,724	0	1,932	272,516
Intergovernmental	8,827,679	788	0	12,802,983
Interest	138,664	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>9,070,067</u>	<u>788</u>	<u>88,805</u>	<u>13,075,499</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	7,614,862	869	0	0
Health	0	0	96,545	0
Human Services	0	0	0	11,452,184
Debt Service:				
Principal Retirement	164,325	0	0	0
Interest and Fiscal Charges	5,510	0	0	0
<i>Total Expenditures</i>	<u>7,784,697</u>	<u>869</u>	<u>96,545</u>	<u>11,452,184</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,285,370</u>	<u>(81)</u>	<u>(7,740)</u>	<u>1,623,315</u>
Other Financing Sources (Uses)				
Proceeds of Loans	79,533	0	0	0
Operating Transfers In	111,770	0	32,220	668,449
Operating Transfers Out	0	0	0	(11,000)
<i>Total Other Financing Sources (Uses)</i>	<u>191,303</u>	<u>0</u>	<u>32,220</u>	<u>657,449</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	1,476,673	(81)	24,480	2,280,764
<i>Fund Balances Beginning of Year</i>	2,880,549	4,126	16,368	435,069
Decrease in Reserve for Inventory	(4,655)	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$4,352,567</u></u>	<u><u>\$4,045</u></u>	<u><u>\$40,848</u></u>	<u><u>\$2,715,833</u></u>

<u>Marriage License</u>	<u>Children Services</u>	<u>Probate Court</u>	<u>Indigent Guardianship</u>	<u>Child Support</u>	<u>Real Estate Assessment</u>
\$0	\$2,326,166	\$0	\$0	\$0	\$692,112
0	0	891	12,010	343,949	9,643
33,855	0	0	0	0	0
0	0	0	0	0	0
0	3,575,359	0	0	1,696,194	0
0	2,511	0	0	0	0
0	0	0	0	4,232	0
<u>33,855</u>	<u>5,904,036</u>	<u>891</u>	<u>12,010</u>	<u>2,044,375</u>	<u>701,755</u>
0	0	0	0	0	524,801
0	0	0	16,839	0	0
0	0	0	0	0	0
0	0	0	0	0	0
35,908	0	0	0	0	0
0	6,299,659	0	0	1,314,063	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>35,908</u>	<u>6,299,659</u>	<u>0</u>	<u>16,839</u>	<u>1,314,063</u>	<u>524,801</u>
<u>(2,053)</u>	<u>(395,623)</u>	<u>891</u>	<u>(4,829)</u>	<u>730,312</u>	<u>176,954</u>
0	0	0	0	0	0
0	0	0	0	208	0
0	(18,370)	0	0	(450,846)	0
<u>0</u>	<u>(18,370)</u>	<u>0</u>	<u>0</u>	<u>(450,638)</u>	<u>0</u>
(2,053)	(413,993)	891	(4,829)	279,674	176,954
22,682	2,542,803	1,650	6,317	437,285	942,609
0	(2,832)	0	0	0	0
<u>\$20,629</u>	<u>\$2,125,978</u>	<u>\$2,541</u>	<u>\$1,488</u>	<u>\$716,959</u>	<u>\$1,119,563</u>

(continued)

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds (continued)
For the Year Ended December 31, 2000*

	Solid Waste	Supported Living	Indigent Drivers	County Board of Mental Retardation
Revenues				
Property and Other Local Taxes	\$0	\$0	\$0	\$4,949,957
Charges for Services	797,752	0	0	134,005
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	11,881	0
Intergovernmental	0	43,448	11,213	8,582,899
Interest	0	0	0	9,488
Other	3,185	0	0	0
<i>Total Revenues</i>	<u>800,937</u>	<u>43,448</u>	<u>23,094</u>	<u>13,676,349</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	10,663	0
Public Works	0	0	0	0
Health	512,069	0	0	12,699,242
Human Services	0	788,857	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>512,069</u>	<u>788,857</u>	<u>10,663</u>	<u>12,699,242</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>288,868</u>	<u>(745,409)</u>	<u>12,431</u>	<u>977,107</u>
Other Financing Sources (Uses)				
Proceeds of Loans	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	(84,000)	0	0	(50,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(84,000)</u>	<u>0</u>	<u>0</u>	<u>(50,000)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	204,868	(745,409)	12,431	927,107
<i>Fund Balances Beginning of Year</i>	1,377,550	764,212	155,731	2,879,890
Decrease in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$1,582,418</u>	<u>\$18,803</u>	<u>\$168,162</u>	<u>\$3,806,997</u>

<u>Litter Control</u>	<u>Nursing Home</u>	<u>Enforcement and Education</u>	<u>Community Corrections</u>	<u>Youth Services</u>	<u>Child Abuse</u>
\$0	\$0	\$0	\$0	\$0	\$0
20	1,332,255	0	0	0	0
0	0	0	0	0	0
0	0	4,242	0	0	0
93,333	7,678,126	0	175,700	584,296	637
0	61	0	0	0	0
525	0	0	0	0	0
<u>93,878</u>	<u>9,010,442</u>	<u>4,242</u>	<u>175,700</u>	<u>584,296</u>	<u>637</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	162,429	1,059,160	0
111,951	0	0	0	0	0
0	0	0	0	0	0
0	10,002,277	0	0	0	0
0	3,173	0	0	0	0
0	578	0	0	0	0
<u>111,951</u>	<u>10,006,028</u>	<u>0</u>	<u>162,429</u>	<u>1,059,160</u>	<u>0</u>
<u>(18,073)</u>	<u>(995,586)</u>	<u>4,242</u>	<u>13,271</u>	<u>(474,864)</u>	<u>637</u>
0	0	0	0	0	0
17,500	3,539	0	44,956	644,919	0
0	(22,000)	0	0	(1,755)	0
<u>17,500</u>	<u>(18,461)</u>	<u>0</u>	<u>44,956</u>	<u>643,164</u>	<u>0</u>
(573)	(1,014,047)	4,242	58,227	168,300	637
37,463	906,621	28,281	121,971	211,900	1,520
0	(7,215)	0	0	0	0
<u>\$36,890</u>	<u>(\$114,641)</u>	<u>\$32,523</u>	<u>\$180,198</u>	<u>\$380,200</u>	<u>\$2,157</u>

(continued)

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds (continued)
For the Year Ended December 31, 2000*

	Delinquent Real Estate Tax Assessment Collector	Treasurer Prepay Interest	Community Mental Health	Emergency Management
Revenues				
Property and Other Local Taxes	\$178,703	\$0	\$613,840	\$0
Charges for Services	845	0	0	251,048
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	39,163	0
Intergovernmental	0	0	3,773,762	48,400
Interest	38,709	6,708	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>218,257</u>	<u>6,708</u>	<u>4,426,765</u>	<u>299,448</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	172,799	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	269,395
Public Works	0	0	0	0
Health	0	0	4,021,903	0
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>172,799</u>	<u>0</u>	<u>4,021,903</u>	<u>269,395</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>45,458</u>	<u>6,708</u>	<u>404,862</u>	<u>30,053</u>
Other Financing Sources (Uses)				
Proceeds of Loans	0	0	0	0
Operating Transfers In	208	0	0	0
Operating Transfers Out	0	0	(11,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>208</u>	<u>0</u>	<u>(11,000)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	45,666	6,708	393,862	30,053
<i>Fund Balances Beginning of Year</i>	572,616	14,598	2,033,157	255,462
Decrease in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$618,282</u>	<u>\$21,306</u>	<u>\$2,427,019</u>	<u>\$285,515</u>

<u>Special Emergency Planning</u>	<u>Emergency 911</u>	<u>Drug Abuse Resistance Education</u>	<u>Police Academy</u>	<u>Drug Task Force</u>	<u>Ohio Crime Victims</u>
\$0	\$121,319	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
28,951	0	53,280	0	143,251	114,954
0	0	0	0	0	0
0	0	725	0	0	0
<u>28,951</u>	<u>121,319</u>	<u>54,005</u>	<u>0</u>	<u>143,251</u>	<u>114,954</u>
0	0	0	0	0	0
0	0	0	0	0	0
33,551	92,234	57,924	0	205,374	88,027
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>33,551</u>	<u>92,234</u>	<u>57,924</u>	<u>0</u>	<u>205,374</u>	<u>88,027</u>
<u>(4,600)</u>	<u>29,085</u>	<u>(3,919)</u>	<u>0</u>	<u>(62,123)</u>	<u>26,927</u>
0	0	0	0	0	0
0	0	0	0	45,997	1,300
0	0	0	0	0	0
0	0	0	0	45,997	1,300
(4,600)	29,085	(3,919)	0	(16,126)	28,227
73,173	175,040	25,876	1,362	9,890	8,094
0	0	0	0	0	0
<u>\$68,573</u>	<u>\$204,125</u>	<u>\$21,957</u>	<u>\$1,362</u>	<u>(\$6,236)</u>	<u>\$36,321</u>

(continued)

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds (continued)
For the Year Ended December 31, 2000*

	Inmate Medical	Certificate of Title Administrator	Community Development	Drug Control Grant
Revenues				
Property and Other Local Taxes	\$0	\$0	\$0	\$0
Charges for Services	34,835	395,224	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	111	721,031	0
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>34,835</u>	<u>395,335</u>	<u>721,031</u>	<u>0</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	368,078	1,319
Judicial	0	0	0	0
Public Safety	33,189	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>33,189</u>	<u>0</u>	<u>368,078</u>	<u>1,319</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,646</u>	<u>395,335</u>	<u>352,953</u>	<u>(1,319)</u>
Other Financing Sources (Uses)				
Proceeds of Loans	0	0	0	0
Operating Transfers In	0	0	0	18,494
Operating Transfers Out	0	(299,000)	(50,840)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(299,000)</u>	<u>(50,840)</u>	<u>18,494</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	1,646	96,335	302,113	17,175
<i>Fund Balances Beginning of Year</i>	40,929	62,963	1,200,707	86,280
Decrease in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$42,575</u>	<u>\$159,298</u>	<u>\$1,502,820</u>	<u>\$103,455</u>

<u>Courts Special Projects</u>	<u>503 Corporation</u>	<u>JTPA Ashtabula</u>	<u>Totals</u>
\$0	\$0	\$0	\$8,882,097
101,276	248,597	0	3,662,350
0	0	0	120,728
0	0	0	433,458
0	0	669,016	49,625,411
0	0	0	196,141
0	0	0	8,667
<u>101,276</u>	<u>248,597</u>	<u>669,016</u>	<u>62,928,852</u>
0	137,133	0	1,204,130
37,209	0	0	54,048
0	0	0	2,011,946
0	0	0	7,727,682
0	0	0	17,365,667
0	0	738,466	30,595,506
0	0	0	167,498
0	0	0	6,088
<u>37,209</u>	<u>137,133</u>	<u>738,466</u>	<u>59,132,565</u>
<u>64,067</u>	<u>111,464</u>	<u>(69,450)</u>	<u>3,796,287</u>
0	0	0	79,533
0	0	0	1,589,560
<u>(30,000)</u>	<u>0</u>	<u>0</u>	<u>(1,028,811)</u>
<u>(30,000)</u>	<u>0</u>	<u>0</u>	<u>640,282</u>
34,067	111,464	(69,450)	4,436,569
88,441	3,415,822	69,450	21,908,457
0	0	0	(14,702)
<u>\$122,508</u>	<u>\$3,527,286</u>	<u>\$0</u>	<u>\$26,330,324</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$106,000	\$108,836	\$2,836
Intergovernmental	8,338,890	7,932,436	(406,454)
Interest	<u>55,000</u>	<u>138,664</u>	<u>83,664</u>
<i>Total Revenues</i>	<u>8,499,890</u>	<u>8,179,936</u>	<u>(319,954)</u>
Expenditures			
Current:			
Public Works			
Engineer			
Personal Services	614,672	588,733	25,939
Fringe Benefits	187,345	154,603	32,742
Contractual Services	<u>6,500</u>	<u>4,299</u>	<u>2,201</u>
Total Engineer	<u>808,517</u>	<u>747,635</u>	<u>60,882</u>
Roads			
Personal Services	950,000	877,763	72,237
Fringe Benefits	323,400	252,662	70,738
Materials and Supplies	1,447,407	1,275,193	172,214
Contractual Service	3,934,240	3,273,273	660,967
Capital Outlay	<u>443,246</u>	<u>433,237</u>	<u>10,009</u>
Total Roads	<u>7,098,293</u>	<u>6,112,128</u>	<u>986,165</u>
Bridges and Culverts			
Personal Services	430,400	412,507	17,893
Fringe Benefits	137,576	119,303	18,273
Materials and Supplies	492,930	492,930	0
Contractual Service	907,482	95,689	811,793
Capital Outlay	<u>5,000</u>	<u>4,711</u>	<u>289</u>
Total Bridges and Culverts	<u>1,973,388</u>	<u>1,125,140</u>	<u>848,248</u>
Total Public Works	<u>\$9,880,198</u>	<u>\$7,984,903</u>	<u>\$1,895,295</u>

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Fund (continued)
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Debt Service:			
Principal Retirement	\$164,325	\$164,325	\$0
Interest and Fiscal Charges	<u>5,510</u>	<u>5,510</u>	<u>0</u>
Total Debt Service	<u>169,835</u>	<u>169,835</u>	<u>0</u>
<i>Total Expenditures</i>	<u>10,050,033</u>	<u>8,154,738</u>	<u>1,895,295</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,550,143)</u>	<u>25,198</u>	<u>1,575,341</u>
Other Financing Sources (Uses)			
Proceeds of Loan	79,533	79,533	0
Operating Transfers In	110,000	111,770	1,770
Operating Transfers Out	<u>(41,000)</u>	<u>0</u>	<u>41,000</u>
<i>Total Other Financing Sources (Uses)</i>	<u>148,533</u>	<u>191,303</u>	<u>42,770</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(1,401,610)	216,501	1,618,111
<i>Fund Balance Beginning of Year</i>	1,283,332	1,283,332	0
Prior Year Encumbrances Appropriated	<u>327,967</u>	<u>327,967</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$209,689</u></u>	<u><u>\$1,827,800</u></u>	<u><u>\$1,618,111</u></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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$2,000	\$987	(\$1,013)
Expenditures			
Current:			
Public Works			
Viaduct Lighting			
Contractual Services	3,000	1,126	1,874
<i>Excess of Revenues Under Expenditures</i>	(1,000)	(139)	861
<i>Fund Balance Beginning of Year</i>	3,927	3,927	0
Prior Year Encumbrances Appropriated	0	0	0
<i>Fund Balance End of Year</i>	\$2,927	\$3,788	\$861

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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Licenses and Permits	\$89,034	\$87,342	(\$1,692)
Fines and Forfeitures	<u>2,600</u>	<u>1,932</u>	<u>(668)</u>
<i>Total Revenues</i>	<u>91,634</u>	<u>89,274</u>	<u>(2,360)</u>
Expenditures			
Current:			
Health			
Dog and Kennel			
Personal Services	36,533	36,403	130
Fringe Benefits	13,080	8,969	4,111
Materials and Supplies	15,983	11,176	4,807
Contractual Services	45,298	39,797	5,501
Capital Outlay	<u>500</u>	<u>84</u>	<u>416</u>
<i>Total Expenditures</i>	<u>111,394</u>	<u>96,429</u>	<u>14,965</u>
<i>Excess of Revenues Under Expenditures</i>	(19,760)	(7,155)	12,605
Other Financing Sources			
Operating Transfers In	<u>20,000</u>	<u>32,220</u>	<u>12,220</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	240	25,065	24,825
<i>Fund Balance Beginning of Year</i>	11,588	11,588	0
Prior Year Encumbrances Appropriated	<u>4,072</u>	<u>4,072</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$15,900</u>	<u>\$40,725</u>	<u>\$24,825</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$145,887	\$232,433	\$86,546
Intergovernmental	<u>14,835,889</u>	<u>13,003,846</u>	<u>(1,832,043)</u>
<i>Total Revenues</i>	<u>14,981,776</u>	<u>13,236,279</u>	<u>(1,745,497)</u>
Expenditures			
Current:			
Human Services			
Public Assistance-Administration			
Personal Services	3,054,876	2,992,249	62,627
Fringe Benefits	1,386,886	1,256,713	130,173
Materials and Supplies	226,130	214,272	11,858
Contractual Services	7,162,881	5,901,558	1,261,323
Capital Outlay	<u>89,561</u>	<u>28,623</u>	<u>60,938</u>
Total Public Assistance-Administration	<u>11,920,334</u>	<u>10,393,415</u>	<u>1,526,919</u>
Public Assistance-Social Service			
Personal Services	660,532	648,605	11,927
Fringe Benefits	130,255	99,449	30,806
Materials and Supplies	594	571	23
Contractual Service	299,564	299,564	0
Capital Outlay	<u>3,000</u>	<u>2,168</u>	<u>832</u>
Total Public Assistance-Social Service	<u>1,093,945</u>	<u>1,050,357</u>	<u>43,588</u>
Transportation			
Fringe Benefits	2,056	0	2,056
Materials and Supplies	3,365	2,584	781
Contractual Services	1,111,565	1,055,903	55,662
Capital Outlay	<u>81,900</u>	<u>500</u>	<u>81,400</u>
Total Transportation	<u>\$1,198,886</u>	<u>\$1,058,987</u>	<u>\$139,899</u>

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund (continued)
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Senior Services Levy			
Materials and Supplies	\$1,000	\$1,000	\$0
Contractual Services	43,505	43,505	0
Capital Outlay	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Total Senior Services Levy	<u>69,505</u>	<u>69,505</u>	<u>0</u>
<i>Total Expenditures</i>	<u>14,282,670</u>	<u>12,572,264</u>	<u>1,710,406</u>
<i>Excess of Revenues Over Expenditures</i>	<u>699,106</u>	<u>664,015</u>	<u>(35,091)</u>
Other Financing Sources (Uses)			
Operating Transfers In	400,000	668,449	268,449
Operating Transfers Out	<u>(11,000)</u>	<u>(11,000)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>389,000</u>	<u>657,449</u>	<u>268,449</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	1,088,106	1,321,464	233,358
<i>Fund Balance Beginning of Year</i>	24,163	24,163	0
Prior Year Encumbrances Appropriated	<u>735,299</u>	<u>735,299</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,847,568</u></u>	<u><u>\$2,080,926</u></u>	<u><u>\$233,358</u></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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Licenses and Permits	\$45,000	\$34,795	(\$10,205)
Expenditures			
Current:			
Health			
Marriage License Special			
Grants in Aid	45,000	35,908	9,092
<i>Excess of Revenues Under Expenditures</i>	0	(1,113)	(1,113)
<i>Fund Balance Beginning of Year</i>	19,288	19,288	0
<i>Fund Balance End of Year</i>	\$19,288	\$18,175	(\$1,113)

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$2,248,000	\$2,326,166	\$78,166
Intergovernmental	3,073,550	3,789,829	716,279
Other	9,847	0	(9,847)
<i>Total Revenues</i>	<i>5,331,397</i>	<i>6,115,995</i>	<i>784,598</i>
Expenditures			
Current:			
Human Services			
Children Services Board			
Personal Services	1,643,374	1,643,374	0
Fringe Benefits	549,181	478,744	70,437
Materials and Supplies	192,529	89,963	102,566
Contractual Services	3,382,407	3,318,508	63,899
Capital Outlay	49,384	39,053	10,331
Other	24,000	23,032	968
Total Children Services Board	5,840,875	5,592,674	248,201
Receiving Home			
Personal Services	599,238	584,111	15,127
Fringe Benefits	241,101	187,189	53,912
Materials and Supplies	81,254	76,355	4,899
Contractual Services	124,991	113,262	11,729
Capital Outlay	60,277	37,977	22,300
Total Receiving Home	1,106,861	998,894	107,967
<i>Total Expenditures</i>	<i>\$6,947,736</i>	<i>\$6,591,568</i>	<i>\$356,168</i>

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Fund (continued)
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<i>Excess of Revenues Under Expenditures</i>	(\$1,616,339)	(\$475,573)	\$1,140,766
Other Financing Uses			
Operating Transfers Out	<u>(118,370)</u>	<u>(18,370)</u>	<u>100,000</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(1,734,709)	(493,943)	1,240,766
<i>Fund Balance Beginning of Year</i>	2,199,186	2,199,186	0
Prior Year Encumbrances Appropriated	<u>362,154</u>	<u>362,154</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$826,631</u></u>	<u><u>\$2,067,397</u></u>	<u><u>\$1,240,766</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$900	\$894	(\$6)
Expenditures			
Current:			
General Government:			
Judicial			
Probate Court Conduct Business			
Materials and Supplies	1,500	0	1,500
<i>Excess of Revenues Over (Under) Expenditures</i>	(600)	894	1,494
<i>Fund Balance Beginning of Year</i>	1,595	1,595	0
<i>Fund Balance End of Year</i>	\$995	\$2,489	\$1,494

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$12,000	\$12,140	\$140
Expenditures			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	18,816	18,328	488
Capital Outlay	148	148	0
<i>Total Expenditures</i>	18,964	18,476	488
<i>Excess of Revenues Under Expenditures</i>	(6,964)	(6,336)	628
<i>Fund Balance Beginning of Year</i>	6,964	6,964	0
<i>Fund Balance End of Year</i>	\$0	\$628	\$628

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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$386,143	\$343,949	(\$42,194)
Intergovernmental	1,583,896	1,696,194	112,298
Interest	5,000	0	(5,000)
Other	<u>0</u>	<u>4,232</u>	<u>4,232</u>
<i>Total Revenues</i>	<u>1,975,039</u>	<u>2,044,375</u>	<u>69,336</u>
Expenditures			
Current:			
Human Services			
Child Support Enforcement			
Personal Services	675,283	646,810	28,473
Fringe Benefits	501,292	501,292	0
Materials and Supplies	72,486	7,659	64,827
Contractual Services	461,661	62,976	398,685
Capital Outlay	<u>2,419</u>	<u>1,020</u>	<u>1,399</u>
Total Child Support Enforcement	<u>1,713,141</u>	<u>1,219,757</u>	<u>493,384</u>
Child Support Adjudication			
Personal Services	112,582	101,857	10,725
Fringe Benefits	34,484	27,082	7,402
Materials and Supplies	10,586	5,322	5,264
Contractual Services	6,577	3,528	3,049
Capital Outlay	7,705	7,305	400
Other	<u>8,000</u>	<u>6,065</u>	<u>1,935</u>
Total Child Support Adjudication	<u>179,934</u>	<u>151,159</u>	<u>28,775</u>
<i>Total Expenditures</i>	<u>1,893,075</u>	<u>1,370,916</u>	<u>522,159</u>
<i>Excess of Revenues Over Expenditures</i>	<u>\$81,964</u>	<u>\$673,459</u>	<u>\$591,495</u>

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Fund (continued)
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Other Financing Sources (Uses)			
Operating Transfers In	\$275,000	\$208	(\$274,792)
Operating Transfers Out	<u>(450,846)</u>	<u>(450,846)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(175,846)</u>	<u>(450,638)</u>	<u>(274,792)</u>
<i>Excess of Revenues and Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(93,882)	222,821	316,703
<i>Fund Balance Beginning of Year</i>	399,259	399,259	0
Prior Year Encumbrances Appropriated	<u>83,177</u>	<u>83,177</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$388,554</u></u>	<u><u>\$705,257</u></u>	<u><u>\$316,703</u></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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$615,000	\$692,112	\$77,112
Charges for Services	<u>8,600</u>	<u>9,514</u>	<u>914</u>
<i>Total Revenues</i>	<u>623,600</u>	<u>701,626</u>	<u>78,026</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	310,710	296,447	14,263
Fringe Benefits	92,151	64,122	28,029
Materials and Supplies	12,701	12,221	480
Contractual Services	88,327	87,313	1,014
Capital Outlay	52,480	52,141	339
Other	<u>2,260</u>	<u>2,125</u>	<u>135</u>
<i>Total Expenditures</i>	<u>558,629</u>	<u>514,369</u>	<u>44,260</u>
<i>Excess of Revenues Over Expenditures</i>	64,971	187,257	122,286
<i>Fund Balance Beginning of Year</i>	917,407	917,407	0
Prior Year Encumbrances Appropriated	<u>42,681</u>	<u>42,681</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,025,059</u></u>	<u><u>\$1,147,345</u></u>	<u><u>\$122,286</u></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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$302,000	\$797,752	\$495,752
Intergovernmental	500	0	(500)
Other	<u>2,000</u>	<u>3,185</u>	<u>1,185</u>
<i>Total Revenues</i>	<u>304,500</u>	<u>800,937</u>	<u>496,437</u>
Expenditures			
Current:			
Health			
Solid Waste			
Fringe Benefits	174	0	174
Materials and Supplies	50,249	45,031	5,218
Contractual Services	712,069	612,304	99,765
Capital Outlay	7,000	4,145	2,855
Other	<u>1,000</u>	<u>508</u>	<u>492</u>
<i>Total Expenditures</i>	<u>770,492</u>	<u>661,988</u>	<u>108,504</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(465,992)	138,949	604,941
Other Financing Uses			
Operating Transfers Out	<u>(86,000)</u>	<u>(84,000)</u>	<u>2,000</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures and Other Financing Uses</i>	(551,992)	54,949	606,941
<i>Fund Balance Beginning of Year</i>	1,169,920	1,169,920	0
Prior Year Encumbrances Appropriated	<u>233,992</u>	<u>233,992</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$851,920</u></u>	<u><u>\$1,458,861</u></u>	<u><u>\$606,941</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Supported Living Fund
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues			
Intergovernmental	\$459,000	\$229,352	(\$229,648)
Expenditures			
Current:			
Human Services			
Supported Living Services			
Contractual Services	<u>814,697</u>	<u>788,857</u>	<u>25,840</u>
<i>Excess of Revenues Under Expenditures</i>	(355,697)	(559,505)	(203,808)
<i>Fund Balance Beginning of Year</i>	454,196	454,196	0
Prior Year Encumbrances Appropriated	<u>118,578</u>	<u>118,578</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$217,077</u></u>	<u><u>\$13,269</u></u>	<u><u>(\$203,808)</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$0	\$10,894	\$10,894
Intergovernmental	0	11,213	11,213
<i>Total Revenues</i>	0	22,107	22,107
Expenditures			
Current:			
Public Safety			
Indigent Drivers			
Contractual Services	20,669	18,344	2,325
<i>Excess of Revenues Over (Under) Expenditures</i>	(20,669)	3,763	24,432
<i>Fund Balance Beginning of Year</i>	154,873	154,873	0
<i>Fund Balance End of Year</i>	\$134,204	\$158,636	\$24,432

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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$4,610,000	\$4,949,957	\$339,957
Charges for Services	139,000	134,005	(4,995)
Intergovernmental	<u>2,990,893</u>	<u>3,109,551</u>	<u>118,658</u>
<i>Total Revenues</i>	<u>7,739,893</u>	<u>8,193,513</u>	<u>453,620</u>
Expenditures			
Current:			
Health			
169 Board			
Personal Services	4,525,000	4,437,447	87,553
Fringe Benefits	1,788,915	1,502,795	286,120
Materials and Supplies	228,086	210,372	17,714
Contractual Services	1,131,485	911,574	219,911
Capital Outlay	275,500	271,438	4,062
Other	<u>12,000</u>	<u>9,000</u>	<u>3,000</u>
<i>Total Expenditures</i>	<u>7,960,986</u>	<u>7,342,626</u>	<u>618,360</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(221,093)	850,887	1,071,980
Other Financing Uses			
Operating Transfers Out	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures and Other Financing Uses</i>	(271,093)	800,887	1,071,980
<i>Fund Balance Beginning of Year</i>	2,019,193	2,019,193	0
Prior Year Encumbrances Appropriated	<u>290,093</u>	<u>290,093</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,038,193</u></u>	<u><u>\$3,110,173</u></u>	<u><u>\$1,071,980</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Litter Control Fund
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$0	\$20	\$20
Intergovernmental	134,549	89,181	(45,368)
Other	<u>0</u>	<u>525</u>	<u>525</u>
<i>Total Revenues</i>	<u>134,549</u>	<u>89,726</u>	<u>(44,823)</u>
Expenditures			
Current:			
Public Works			
Litter Control			
Personal Services	51,604	49,265	2,339
Fringe Benefits	36,395	31,967	4,428
Materials and Supplies	5,015	1,703	3,312
Contractual Services	21,004	18,444	2,560
Capital Outlay	550	550	0
Other	<u>15,702</u>	<u>15,702</u>	<u>0</u>
<i>Total Expenditures</i>	<u>130,270</u>	<u>117,631</u>	<u>12,639</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	4,279	(27,905)	(32,184)
Other Financing Sources			
Operating Transfers In	<u>0</u>	<u>17,500</u>	<u>17,500</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	4,279	(10,405)	(14,684)
<i>Fund Balance Beginning of Year</i>	24,958	24,958	0
Prior Year Encumbrances Appropriated	<u>10,780</u>	<u>10,780</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$40,017</u></u>	<u><u>\$25,333</u></u>	<u><u>(\$14,684)</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Nursing Home Fund
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$1,616,929	\$1,306,812	(\$310,117)
Intergovernmental	8,757,818	8,189,190	(568,628)
Interest	300	61	(239)
<i>Total Revenues</i>	<u>10,375,047</u>	<u>9,496,063</u>	<u>(878,984)</u>
Expenditures			
Current:			
Human Services			
Nursing Home			
Personal Services	5,289,806	5,265,396	24,410
Fringe Benefits	1,864,610	1,852,723	11,887
Materials and Supplies	1,142,488	1,121,561	20,927
Contractual Services	1,998,505	1,861,594	136,911
Capital Outlay	53,663	53,663	0
<i>Total Expenditures</i>	<u>10,349,072</u>	<u>10,154,937</u>	<u>194,135</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>25,975</u>	<u>(658,874)</u>	<u>(684,849)</u>
Other Financing Sources (Uses)			
Operating Transfers In	0	3,539	3,539
Operating Transfers Out	(79,319)	(22,000)	57,319
<i>Total Other Financing Sources (Uses)</i>	<u>(79,319)</u>	<u>(18,461)</u>	<u>60,858</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(53,344)	(677,335)	(623,991)
<i>Fund Balance Beginning of Year</i>	768,641	768,641	0
Prior Year Encumbrances Appropriated	<u>317,315</u>	<u>317,315</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,032,612</u></u>	<u><u>\$408,621</u></u>	<u><u>(\$623,991)</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$0	\$4,124	\$4,124
Expenditures			
Current:			
Public Safety			
Enforcement and Education			
Contractual Services	5,000	0	5,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,000)	4,124	9,124
<i>Fund Balance Beginning of Year</i>	28,103	28,103	0
<i>Fund Balance End of Year</i>	\$23,103	\$32,227	\$9,124

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$127,000	\$139,433	\$12,433
Expenditures			
Current:			
Public Safety			
Community Correction Grant			
Personal Services	106,859	85,527	21,332
Fringe Benefits	38,066	28,016	10,050
Materials and Supplies	2,824	677	2,147
Contractual Services	63,032	32,451	30,581
Capital Outlay	16,488	14,889	1,599
<i>Total Expenditures</i>	<i>227,269</i>	<i>161,560</i>	<i>65,709</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(100,269)</i>	<i>(22,127)</i>	<i>78,142</i>
Other Financing Sources			
Operating Transfers In	38,000	44,956	6,956
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<i>(62,269)</i>	<i>22,829</i>	<i>85,098</i>
<i>Fund Balance Beginning of Year</i>	<i>88,916</i>	<i>88,916</i>	<i>0</i>
Prior Year Encumbrances Appropriated	3,716	3,716	0
<i>Fund Balance End of Year</i>	<i>\$30,363</i>	<i>\$115,461</i>	<i>\$85,098</i>

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$566,878	\$522,617	(\$44,261)
Expenditures			
Current:			
Public Safety			
Youth Development Facility			
Personal Services	492,000	476,152	15,848
Fringe Benefits	270,465	229,295	41,170
Materials and Supplies	65,117	55,462	9,655
Contractual Services	159,490	100,291	59,199
Capital Outlay	6,384	1,384	5,000
Total Youth Development Facility	993,456	862,584	130,872
Youth Services Grant			
Personal Services	206,340	130,495	75,845
Fringe Benefits	87,241	43,210	44,031
Materials and Supplies	982	447	535
Contractual Services	79,767	28,540	51,227
Total Youth Services Grant	374,330	202,692	171,638
<i>Total Expenditures</i>	<i>1,367,786</i>	<i>1,065,276</i>	<i>302,510</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(800,908)</i>	<i>(542,659)</i>	<i>258,249</i>
Other Financing Sources (Uses)			
Operating Transfers In	654,000	644,919	(9,081)
Operating Transfers Out	(1,755)	(1,755)	0
<i>Total Other Financing Sources (Uses)</i>	<i>652,245</i>	<i>643,164</i>	<i>(9,081)</i>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<i>(148,663)</i>	<i>100,505</i>	<i>249,168</i>
<i>Fund Balance Beginning of Year</i>	<i>243,915</i>	<i>243,915</i>	<i>0</i>
Prior Year Encumbrances Appropriated	28,844	28,844	0
<i>Fund Balance End of Year</i>	<i>\$124,096</i>	<i>\$373,264</i>	<i>\$249,168</i>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Abuse Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$0	\$637	\$637
Expenditures			
Current:			
Public Safety			
Child Abuse Grant			
Materials and Supplies	600	0	600
Other	270	0	270
<i>Total Expenditures</i>	870	0	870
<i>Excess of Revenues Over (Under) Expenditures</i>	(870)	637	1,507
<i>Fund Balance Beginning of Year</i>	1,520	1,520	0
<i>Fund Balance End of Year</i>	\$650	\$2,157	\$1,507

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collector Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$155,385	\$178,703	\$23,318
Charges for Services	0	845	845
Interest	22,900	38,709	15,809
<i>Total Revenues</i>	178,285	218,257	39,972
Expenditures			
Current:			
General Government:			
Legislative and Executive			
DRETAC - Treasurer			
Personal Services	91,356	69,139	22,217
Fringe Benefits	41,533	30,736	10,797
Materials and Supplies	2,485	2,137	348
Contractual Services	4,829	3,384	1,445
Capital Outlay	4,268	2,050	2,218
Total DRETAC - Treasurer	144,471	107,446	37,025
DRETAC - Prosecutor			
Personal Services	56,708	56,708	0
Fringe Benefits	18,355	14,134	4,221
Materials and Supplies	2,000	464	1,536
Contractual Services	5,146	154	4,992
Capital Outlay	1,000	0	1,000
Total DRETAC - Prosecutor	83,209	71,460	11,749
<i>Total Expenditures</i>	\$227,680	\$178,906	\$48,774

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collector Fund (continued)
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<i>Excess of Revenues Over (Under) Expenditures</i>	(\$49,395)	\$39,351	\$88,746
Other Financing Sources			
Operating Transfers In	<u>0</u>	<u>208</u>	<u>208</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(49,395)	39,559	88,954
<i>Fund Balance Beginning of Year</i>	577,490	577,490	0
Prior Year Encumbrances Appropriated	<u>6,612</u>	<u>6,612</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$534,707</u></u>	<u><u>\$623,661</u></u>	<u><u>\$88,954</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Treasurer Prepay Interest Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Interest	\$4,000	\$6,708	\$2,708
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	4,000	6,708	2,708
<i>Fund Balance Beginning of Year</i>	14,598	14,598	0
<i>Fund Balance End of Year</i>	\$18,598	\$21,306	\$2,708

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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$545,000	\$613,840	\$68,840
Fines and Forfeitures	500	39,163	38,663
Intergovernmental	<u>3,955,198</u>	<u>3,774,316</u>	<u>(180,882)</u>
<i>Total Revenues</i>	<u>4,500,698</u>	<u>4,427,319</u>	<u>(73,379)</u>
Expenditures			
Current:			
Health			
Community Mental Health			
Personal Services	297,922	289,556	8,366
Fringe Benefits	94,150	66,194	27,956
Materials and Supplies	10,722	9,431	1,291
Contractual Services	4,594,910	4,166,435	428,475
Capital Outlay	<u>2,400</u>	<u>2,382</u>	<u>18</u>
<i>Total Expenditures</i>	<u>5,000,104</u>	<u>4,533,998</u>	<u>466,106</u>
<i>Excess of Revenues Under Expenditures</i>	(499,406)	(106,679)	392,727
Other Financing Uses			
Operating Transfers Out	<u>(11,000)</u>	<u>(11,000)</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(510,406)	(117,679)	392,727
<i>Fund Balance Beginning of Year</i>	1,242,512	1,242,512	0
Prior Year Encumbrances Appropriated	<u>391,741</u>	<u>391,741</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,123,847</u></u>	<u><u>\$1,516,574</u></u>	<u><u>\$392,727</u></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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$192,386	\$251,048	\$58,662
Intergovernmental	<u>46,100</u>	<u>48,269</u>	<u>2,169</u>
<i>Total Revenues</i>	<u>238,486</u>	<u>299,317</u>	<u>60,831</u>
Expenditures			
Current:			
Public Safety			
Emergency Management			
Personal Services	106,200	105,556	644
Fringe Benefits	45,530	40,114	5,416
Materials and Supplies	24,150	20,114	4,036
Contractual Services	82,433	56,164	26,269
Capital Outlay	63,457	56,360	7,097
Other	<u>250</u>	<u>140</u>	<u>110</u>
<i>Total Expenditures</i>	<u>322,020</u>	<u>278,448</u>	<u>43,572</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(83,534)	20,869	104,403
Other Financing Uses			
Operating Transfers Out	<u>(24,500)</u>	<u>0</u>	<u>24,500</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures and Other Financing Uses</i>	(108,034)	20,869	128,903
<i>Fund Balance Beginning of Year</i>	259,539	259,539	0
Prior Year Encumbrances Appropriated	<u>3,014</u>	<u>3,014</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$154,519</u></u>	<u><u>\$283,422</u></u>	<u><u>\$128,903</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	<u>\$22,500</u>	<u>\$28,951</u>	<u>\$6,451</u>
Expenditures			
Current:			
Public Safety			
Special Emergency Planning			
Materials and Supplies	7,024	6,341	683
Contractual Services	44,043	20,770	23,273
Capital Outlay	28,523	7,523	21,000
Other	<u>65</u>	<u>0</u>	<u>65</u>
<i>Total Expenditures</i>	<u>79,655</u>	<u>34,634</u>	<u>45,021</u>
<i>Excess of Revenues Under Expenditures</i>	(57,155)	(5,683)	51,472
<i>Fund Balance Beginning of Year</i>	72,041	72,041	0
Prior Year Encumbrances Appropriated	<u>1,132</u>	<u>1,132</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$16,018</u></u>	<u><u>\$67,490</u></u>	<u><u>\$51,472</u></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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	<u>\$121,600</u>	<u>\$121,319</u>	<u>(\$281)</u>
Expenditures			
Current:			
Public Safety			
Emergency 911			
Personal Services	26,129	26,045	84
Fringe Benefits	8,650	6,630	2,020
Materials and Supplies	14,330	11,044	3,286
Contractual Services	94,785	28,232	66,553
Capital Outlay	30,000	21,547	8,453
Other	<u>645</u>	<u>465</u>	<u>180</u>
<i>Total Expenditures</i>	<u>174,539</u>	<u>93,963</u>	<u>80,576</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(52,939)	27,356	80,295
<i>Fund Balance Beginning of Year</i>	175,682	175,682	0
Prior Year Encumbrances Appropriated	<u>2,810</u>	<u>2,810</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$125,553</u></u>	<u><u>\$205,848</u></u>	<u><u>\$80,295</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Abuse Resistance Education Fund
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$62,306	\$35,104	(\$27,202)
Other	<u>5,000</u>	<u>725</u>	<u>(4,275)</u>
<i>Total Revenues</i>	<u>67,306</u>	<u>35,829</u>	<u>(31,477)</u>
Expenditures			
Current:			
Public Safety			
Drug Abuse Resistance Education			
Personal Services	31,889	31,889	0
Fringe Benefits	5,391	5,322	69
Materials and Supplies	14,000	13,208	792
Contractual Services	12,649	10,282	2,367
Capital Outlay	<u>1,200</u>	<u>0</u>	<u>1,200</u>
<i>Total Expenditures</i>	<u>65,129</u>	<u>60,701</u>	<u>4,428</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	2,177	(24,872)	(27,049)
<i>Fund Balance Beginning of Year</i>	28,752	28,752	0
Prior Year Encumbrances Appropriated	<u>649</u>	<u>649</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$31,578</u></u>	<u><u>\$4,529</u></u>	<u><u>(\$27,049)</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Police Academy Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	1,362	1,362	0
<i>Fund Balance End of Year</i>	\$1,362	\$1,362	\$0

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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	<u>\$194,820</u>	<u>\$128,761</u>	<u>(\$66,059)</u>
Expenditures			
Current:			
Public Safety			
Drug Task Force			
Personal Services	91,392	90,665	727
Fringe Benefits	33,322	29,799	3,523
Materials and Supplies	14,894	12,732	2,162
Contractual Services	29,090	26,282	2,808
Capital Outlay	<u>1,099</u>	<u>589</u>	<u>510</u>
Total Drug Task Force	<u>169,797</u>	<u>160,067</u>	<u>9,730</u>
AMHA Grant			
Personal Services	35,000	22,981	12,019
Fringe Benefits	<u>18,547</u>	<u>11,490</u>	<u>7,057</u>
Total AMHA Grant	<u>53,547</u>	<u>34,471</u>	<u>19,076</u>
<i>Total Expenditures</i>	<u>223,344</u>	<u>194,538</u>	<u>28,806</u>
<i>Excess of Revenues Under Expenditures</i>	(28,524)	(65,777)	(37,253)
Other Financing Sources			
Operating Transfers In	<u>10,000</u>	<u>45,997</u>	<u>35,997</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(18,524)	(19,780)	(1,256)
<i>Fund Balance Beginning of Year</i>	10,281	10,281	0
Prior Year Encumbrances Appropriated	<u>18,128</u>	<u>18,128</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,885</u></u>	<u><u>\$8,629</u></u>	<u><u>(\$1,256)</u></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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	<u>\$92,034</u>	<u>\$74,953</u>	<u>(\$17,081)</u>
Expenditures			
Current:			
Public Safety			
Ohio Crime Victims			
Personal Services	50,232	50,232	0
Fringe Benefits	16,190	14,472	1,718
Materials and Supplies	500	0	500
Contractual Services	<u>40,000</u>	<u>22,423</u>	<u>17,577</u>
<i>Total Expenditures</i>	<u>106,922</u>	<u>87,127</u>	<u>19,795</u>
<i>Excess of Revenues Under Expenditures</i>	(14,888)	(12,174)	2,714
Other Financing Sources			
Operating Transfers In	<u>15,000</u>	<u>1,300</u>	<u>(13,700)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	112	(10,874)	(10,986)
<i>Fund Balance Beginning of Year</i>	10,924	10,924	0
Prior Year Encumbrances Appropriated	<u>171</u>	<u>171</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$11,207</u></u>	<u><u>\$221</u></u>	<u><u>(\$10,986)</u></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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$0	\$34,835	\$34,835
Expenditures			
Current:			
Public Safety			
Contractual Services	30,000	29,353	647
Capital Outlay	11,744	7,286	4,458
<i>Total Expenditures</i>	41,744	36,639	5,105
<i>Excess of Revenues Under Expenditures</i>	(41,744)	(1,804)	39,940
<i>Fund Balance Beginning of Year</i>	40,962	40,962	0
Prior Year Encumbrances Appropriated	1,744	1,744	0
<i>Fund Balance End of Year</i>	\$962	\$40,902	\$39,940

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$400,000	\$418,865	\$18,865
Expenditures			
Current:			
General Government -			
Legislative and Executive			
Certificate of Title - Administration			
Capital Outlay	130,000	127,562	2,438
<i>Excess of Revenues Over Expenditures</i>	270,000	291,303	21,303
Other Financing Uses			
Operating Transfers Out	(299,000)	(299,000)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(29,000)	(7,697)	21,303
<i>Fund Balance Beginning of Year</i>	39,322	39,322	0
<i>Fund Balance End of Year</i>	\$10,322	\$31,625	\$21,303

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$1,649,940	\$382,531	(\$1,267,409)
Expenditures			
Current:			
General Government -			
Legislative and Executive			
Community Development			
Personal Services	5	0	5
Fringe Benefits	1,235	0	1,235
Contractual Services	1,641,284	195,713	1,445,571
Capital Outlay	7,000	2,620	4,380
<i>Total Expenditures</i>	<i>1,649,524</i>	<i>198,333</i>	<i>1,451,191</i>
<i>Excess of Revenues Over Expenditures</i>	<i>416</i>	<i>184,198</i>	<i>183,782</i>
Other Financing Sources (Uses)			
Operating Transfers In	5,000	0	(5,000)
Operating Transfers Out	(87,252)	(50,840)	36,412
<i>Total Other Financing Sources (Uses)</i>	<i>(82,252)</i>	<i>(50,840)</i>	<i>31,412</i>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<i>(81,836)</i>	<i>133,358</i>	<i>215,194</i>
<i>Fund Balance Beginning of Year</i>	<i>90,134</i>	<i>90,134</i>	<i>0</i>
Prior Year Encumbrances Appropriated	10,800	10,800	0
<i>Fund Balance End of Year</i>	<i>\$19,098</i>	<i>\$234,292</i>	<i>\$215,194</i>

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$50,000	\$0	(\$50,000)
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Drug Control Grant			
Materials and Supplies	133,318	105,653	27,665
<i>Excess of Revenues Under Expenditures</i>	(83,318)	(105,653)	(22,335)
Other Financing Sources			
Operating Transfers In	0	18,494	18,494
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(83,318)	(87,159)	(3,841)
<i>Fund Balance Beginning of Year</i>	84,962	84,962	0
Prior Year Encumbrances Appropriated	1,318	1,318	0
<i>Fund Balance (Deficit) End of Year</i>	\$2,962	(\$879)	(\$3,841)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Courts Special Projects Fund
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	<u>\$97,000</u>	<u>\$103,841</u>	<u>\$6,841</u>
Expenditures			
Current:			
General Government -			
Judicial			
Eastern County Court			
Personal Services	40,000	29,064	10,936
Fringe Benefits	17,388	6,451	10,937
Contractual Services	<u>1,000</u>	<u>978</u>	<u>22</u>
<i>Total Expenditures</i>	<u>58,388</u>	<u>36,493</u>	<u>21,895</u>
<i>Excess of Revenues Over Expenditures</i>	38,612	67,348	28,736
Other Financing Uses			
Operating Transfers Out	<u>(30,000)</u>	<u>(30,000)</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	8,612	37,348	28,736
<i>Fund Balance Beginning of Year</i>	84,998	84,998	0
Prior Year Encumbrances Appropriated	<u>188</u>	<u>188</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$93,798</u></u>	<u><u>\$122,534</u></u>	<u><u>\$28,736</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$8,294,985	\$8,882,097	\$587,112
Charges for Services	3,154,958	3,310,679	155,721
Licenses and Permits	134,034	122,137	(11,897)
Fines and Forfeitures	254,987	397,382	142,395
Intergovernmental	46,943,761	43,291,192	(3,652,569)
Interest	87,200	184,142	96,942
Other	16,847	8,667	(8,180)
<i>Total Revenues</i>	<i>58,886,772</i>	<i>56,196,296</i>	<i>(2,690,476)</i>
Expenditures			
Current:			
General Government -			
Legislative and Executive			
Real Estate Assessment	558,629	514,369	44,260
DRETAC - Treasurer	144,471	107,446	37,025
DRETAC - Prosecutor	83,209	71,460	11,749
Certificate of Title-Administration	130,000	127,562	2,438
Community Development	1,649,524	198,333	1,451,191
Drug Control Grant	133,318	105,653	27,665
Total General Government - Legislative and Executive	2,699,151	1,124,823	1,574,328
General Government -			
Judicial			
Probate Court Conduct of Business	1,500	0	1,500
Indigent Guardianship	18,964	18,476	488
County Court Special Projects	58,388	36,493	21,895
Total General Government - Judicial	\$78,852	\$54,969	\$23,883

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds (continued)
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Public Safety			
Drug Abuse Resistance Education	\$65,129	\$60,701	\$4,428
Indigent Drivers	20,669	18,344	2,325
Enforcement and Education	5,000	0	5,000
Community Correction Grant	227,269	161,560	65,709
Youth Development Facility	993,456	862,584	130,872
Youth Services Grant	374,330	202,692	171,638
Drug Task Force	169,797	160,067	9,730
AMHA Grant	53,547	34,471	19,076
Child Abuse Grant	870	0	870
Inmate Medical	41,744	36,639	5,105
Ohio Crime Victims	106,922	87,127	19,795
Emergency Management	322,020	278,448	43,572
Special Emergency Planning	79,655	34,634	45,021
Emergency 911	174,539	93,963	80,576
Total Public Safety	<u>2,634,947</u>	<u>2,031,230</u>	<u>603,717</u>
Public Works			
Engineer	808,517	747,635	60,882
Litter Control	130,270	117,631	12,639
Roads	7,098,293	6,112,128	986,165
Bridges and Culverts	1,973,388	1,125,140	848,248
Viaduct Lighting	3,000	1,126	1,874
Total Public Works	<u>10,013,468</u>	<u>8,103,660</u>	<u>1,909,808</u>
Health			
Dog and Kennel	111,394	96,429	14,965
Marriage License - Special	45,000	35,908	9,092
Solid Waste	770,492	661,988	108,504
169 Board	7,960,986	7,342,626	618,360
Community Mental Health	5,000,104	4,533,998	466,106
Total Health	<u>\$13,887,976</u>	<u>\$12,670,949</u>	<u>\$1,217,027</u>

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds (continued)
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Human Services			
Public Assistance-Administration	\$11,920,334	\$10,393,415	\$1,526,919
Public Assistance-Social Service	1,093,945	1,050,357	43,588
Public Assistance-Transportation	1,198,886	1,058,987	139,899
Public Assistance-Senior Services Levy	69,505	69,505	0
Children Services Board	5,840,875	5,592,674	248,201
Receiving Home	1,106,861	998,894	107,967
Child Support Enforcement	1,713,141	1,219,757	493,384
Child Support Adjudication	179,934	151,159	28,775
Supported Living	814,697	788,857	25,840
Nursing Home	<u>10,349,072</u>	<u>10,154,937</u>	<u>194,135</u>
Total Human Services	<u>34,287,250</u>	<u>31,478,542</u>	<u>2,808,708</u>
Debt Service:			
Principal Retirement	164,325	164,325	0
Interest and Fiscal Charges	<u>5,510</u>	<u>5,510</u>	<u>0</u>
Total Debt Service	<u>169,835</u>	<u>169,835</u>	<u>0</u>
Total Expenditures	<u>63,771,479</u>	<u>55,634,008</u>	<u>8,137,471</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,884,707)</u>	<u>562,288</u>	<u>5,446,995</u>
Other Financing Sources (Uses)			
Proceeds of Loans	79,533	79,533	0
Operating Transfers In	1,527,000	1,589,560	62,560
Operating Transfers Out	<u>(1,290,042)</u>	<u>(1,028,811)</u>	<u>261,231</u>
Total Other Financing Sources (Uses)	<u>316,491</u>	<u>640,282</u>	<u>323,791</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(4,568,216)</u>	<u>1,202,570</u>	<u>5,770,786</u>
Fund Balances Beginning of Year	12,554,503	12,554,503	0
Prior Year Encumbrances Appropriated	<u>2,996,975</u>	<u>2,996,975</u>	<u>0</u>
Fund Balances End of Year	<u>\$10,983,262</u>	<u>\$16,754,048</u>	<u>\$5,770,786</u>

Debt Service Fund

To account for the accumulation of resources for, and the payment of, principal and interest on general long-term debt and related costs.

Since there is only one debt service fund and the level of budgetary control is not greater than that presented in the combined financial statements, no additional financial statements are presented here.

Capital Projects Funds

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

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

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

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

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

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

Ashtabula County, Ohio
Combining Balance Sheet
All Capital Projects Funds
December 31, 2000

	Construction	Coffee Creek	Permanent Improvement
Assets			
Equity in Pooled Cash and Cash Equivalents	\$596,741	\$458	\$170,170
Accounts Receivable	0	0	0
Due from Agency Funds:			
Property and Other Taxes	0	0	21,281
<i>Total Assets</i>	<u>\$596,741</u>	<u>\$458</u>	<u>\$191,451</u>
 Liabilities			
Deferred Revenue	\$0	\$0	\$21,281
Accrued Interest Payable	0	0	9,347
Notes Payable	0	0	250,000
<i>Total Liabilities</i>	0	0	280,628
 Fund Equity			
Fund Balance:			
Reserved for Encumbrances	149,970	0	864
Unreserved, Undesignated (Deficit)	446,771	458	(90,041)
<i>Total Fund Equity (Deficit)</i>	596,741	458	(89,177)
<i>Total Liabilities and Fund Equity</i>	<u>\$596,741</u>	<u>\$458</u>	<u>\$191,451</u>

<u>Ditch Maintenance</u>	<u>County Court Computer</u>	<u>Totals</u>
\$5,000	\$391,759	\$1,164,128
0	1,221	1,221
<u>0</u>	<u>0</u>	<u>21,281</u>
<u>\$5,000</u>	<u>\$392,980</u>	<u>\$1,186,630</u>
\$0	\$0	\$21,281
0	0	9,347
<u>0</u>	<u>0</u>	<u>250,000</u>
<u>0</u>	<u>0</u>	<u>280,628</u>
0	899	151,733
<u>5,000</u>	<u>392,081</u>	<u>754,269</u>
<u>5,000</u>	<u>392,980</u>	<u>906,002</u>
<u>\$5,000</u>	<u>\$392,980</u>	<u>\$1,186,630</u>

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 2000*

	<u>Construction</u>	<u>Coffee Creek</u>	<u>Permanent Improvement</u>
Revenues			
Property and Other Local Taxes	\$0	\$0	\$85,338
Charges for Services	0	0	2,883
Fines and Forfeitures	0	0	0
Intergovernmental	0	0	1,361
Interest	13,342	0	0
<i>Total Revenues</i>	<u>13,342</u>	<u>0</u>	<u>89,582</u>
Expenditures			
Capital Outlay	393,096	0	672,086
Debt Service:			
Interest and Fiscal Charges	0	0	20,339
<i>Total Expenditures</i>	<u>393,096</u>	<u>0</u>	<u>692,425</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(379,754)</u>	<u>0</u>	<u>(602,843)</u>
Other Financing Sources			
Proceeds of Bonds	0	0	130,240
Operating Transfers In	50,000	0	331,916
<i>Total Other Financing Sources</i>	<u>50,000</u>	<u>0</u>	<u>462,156</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(329,754)	0	(140,687)
<i>Fund Balances Beginning of Year</i>	<u>926,495</u>	<u>458</u>	<u>51,510</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$596,741</u>	<u>\$458</u>	<u>(\$89,177)</u>

<u>Ditch Maintenance</u>	<u>County Court Computer</u>	<u>Totals</u>
\$0	\$0	\$85,338
0	95,241	98,124
0	22,190	22,190
0	0	1,361
<u>0</u>	<u>0</u>	<u>13,342</u>
<u>0</u>	<u>117,431</u>	<u>220,355</u>
0	40,479	1,105,661
<u>0</u>	<u>0</u>	<u>20,339</u>
<u>0</u>	<u>40,479</u>	<u>1,126,000</u>
<u>0</u>	<u>76,952</u>	<u>(905,645)</u>
0	0	130,240
<u>0</u>	<u>0</u>	<u>381,916</u>
<u>0</u>	<u>0</u>	<u>512,156</u>
0	76,952	(393,489)
<u>5,000</u>	<u>316,028</u>	<u>1,299,491</u>
<u>\$5,000</u>	<u>\$392,980</u>	<u>\$906,002</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Interest	\$5,000	\$13,342	\$8,342
Expenditures			
Capital Outlay	<u>556,871</u>	<u>543,066</u>	<u>13,805</u>
<i>Excess of Revenues Under Expenditures</i>	(551,871)	(529,724)	22,147
Other Financing Sources			
Operating Transfers In	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(501,871)	(479,724)	22,147
<i>Fund Balance Beginning of Year</i>	846,217	846,217	0
Prior Year Encumbrances Appropriated	<u>80,278</u>	<u>80,278</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$424,624</u></u>	<u><u>\$446,771</u></u>	<u><u>\$22,147</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Coffee Creek Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	458	458	0
<i>Fund Balance End of Year</i>	\$458	\$458	\$0

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Property and Other Local Taxes	\$11,175	\$13,062	\$1,887
Charges for Services	0	2,883	2,883
Intergovernmental	<u>639,075</u>	<u>1,361</u>	<u>(637,714)</u>
<i>Total Revenues</i>	650,250	17,306	(632,944)
Expenditures			
Capital Outlay	<u>839,692</u>	<u>672,950</u>	<u>166,742</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(189,442)</u>	<u>(655,644)</u>	<u>(466,202)</u>
Other Financing Sources			
Proceeds of Notes	167,500	126,000	(41,500)
Operating Transfers In	<u>77,500</u>	<u>331,916</u>	<u>254,416</u>
<i>Total Other Financing Sources</i>	<u>245,000</u>	<u>457,916</u>	<u>212,916</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	55,558	(197,728)	(253,286)
<i>Fund Balance Beginning of Year</i>	176,342	176,342	0
Prior Year Encumbrances Appropriated	<u>190,692</u>	<u>190,692</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$422,592</u></u>	<u><u>\$169,306</u></u>	<u><u>(\$253,286)</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	4,469	0	4,469
<i>Excess of Revenues Under Expenditures</i>	(4,469)	0	4,469
<i>Fund Balance Beginning of Year</i>	5,000	5,000	0
<i>Fund Balance End of Year</i>	\$531	\$5,000	\$4,469

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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$94,000	\$89,334	(\$4,666)
Fines and Forfeitures	<u>65,700</u>	<u>32,411</u>	<u>(33,289)</u>
<i>Total Revenues</i>	159,700	121,745	(37,955)
Expenditures			
Capital Outlay	<u>177,769</u>	<u>41,378</u>	<u>136,391</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(18,069)	80,367	98,436
Other Financing Uses			
Operating Transfers Out	<u>(21,145)</u>	<u>0</u>	<u>21,145</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures and Other Financing Uses</i>	(39,214)	80,367	119,581
<i>Fund Balance Beginning of Year</i>	297,771	297,771	0
Prior Year Encumbrances Appropriated	<u>6,814</u>	<u>6,814</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$265,371</u></u>	<u><u>\$384,952</u></u>	<u><u>\$119,581</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Capital Project Funds
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$11,175	\$13,062	\$1,887
Charges for Services	94,000	92,217	(1,783)
Fines and Forfeitures	65,700	32,411	(33,289)
Intergovernmental	639,075	1,361	(637,714)
Interest	<u>5,000</u>	<u>13,342</u>	<u>8,342</u>
<i>Total Revenues</i>	814,950	152,393	(662,557)
Expenditures			
Capital Outlay	<u>1,578,801</u>	<u>1,257,394</u>	<u>321,407</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(763,851)</u>	<u>(1,105,001)</u>	<u>(341,150)</u>
Other Financing Sources (Uses)			
Proceeds of Notes	167,500	126,000	(41,500)
Operating Transfers In	127,500	381,916	254,416
Operating Transfers Out	<u>(21,145)</u>	<u>0</u>	<u>21,145</u>
<i>Total Other Financing Sources (Uses)</i>	<u>273,855</u>	<u>507,916</u>	<u>234,061</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(489,996)	(597,085)	(107,089)
<i>Fund Balances Beginning of Year</i>	1,325,788	1,325,788	0
Prior Year Encumbrances Appropriated	<u>277,784</u>	<u>277,784</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,113,576</u></u>	<u><u>\$1,006,487</u></u>	<u><u>(\$107,089)</u></u>

Enterprise Fund

The Enterprise Fund is used to account for the County's sewer operation. This operation is financed and operated in a manner similar to a private business enterprise. The intent of the County 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. Since there is only one enterprise fund and the level of budgetary control is not greater than that presented in the combined financial statements, no additional financial statements are presented here.

Internal Service Fund

The 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 Fund accounts for the revenues used to provide workers' compensation benefits to employees. Since there is only one internal service fund and the level of budgetary control is not greater than that presented in the combined financial statements, no additional financial statements are presented here.

Expendable Trust Funds

Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Following is a description of the County's expendable trust funds:.

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

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

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

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

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

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

Agency Funds

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

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

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

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

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

Other Agency Funds

Auto License	Payroll Clearing	Homestead and Rollback
Cigarette Tax	Economic Development	Metro Housing Authority Pilot
Township Gas Tax	Prepayment	Ashtabula City Permit Fees
Undivided Local Government	Metropolitan Park	Family and Children
Trailer Tax	Board of Health	Local Government Revenue
Law Library	Soil and Water Special	Assistance
Unclaimed Forfeited Land	County Agency	Ohio Elections Commission
Wildlife Conservation - School	Inmate	Unemployment Compensation
Library and Local Government	Refund Occupancy	
Inheritance Tax	JTPA-Geauga	

Ashtabula County, Ohio
Combining Balance Sheet
All Expendable Trust and Agency Funds
December 31, 2000

	<u>Mental Retardation</u>	<u>Children's Trust</u>	<u>County Trust</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$199,810	\$25,915	\$0
Cash and Cash Equivalents in Segregated Accounts	0	254,641	78,679
Receivables:			
Taxes	0	0	0
Accounts	0	2,073	0
Special Assessments	0	0	0
Accrued Interest	0	0	1,478
Due from Other Governments	<u>0</u>	<u>856</u>	<u>0</u>
 <i>Total Assets</i>	 <u><u>\$199,810</u></u>	 <u><u>\$283,485</u></u>	 <u><u>\$80,157</u></u>
 Liabilities			
Due to County Funds:			
Property and Other Taxes	\$0	\$0	\$0
Special Assessments	0	0	0
Due to Other Governments	0	0	0
Undistributed Monies	0	0	0
Deposits Held and Due to Others	<u>0</u>	<u>0</u>	<u>0</u>
 <i>Total Liabilities</i>	 <u>0</u>	 <u>0</u>	 <u>0</u>
 Fund Equity			
Fund Balance:			
Reserved for Encumbrances	4,943	9,110	0
Unreserved, Undesignated	<u>194,867</u>	<u>274,375</u>	<u>80,157</u>
 <i>Total Fund Equity</i>	 <u>199,810</u>	 <u>283,485</u>	 <u>80,157</u>
 <i>Total Liabilities and Fund Equity</i>	 <u><u>\$199,810</u></u>	 <u><u>\$283,485</u></u>	 <u><u>\$80,157</u></u>

<u>County Home Resident Trust</u>	<u>Law Enforcement</u>	<u>Nursing Home Memorial Foundation</u>	<u>All Agency Funds</u>	<u>Totals</u>
\$0	\$0	\$188,315	\$5,647,664	\$6,061,704
61,209	5,312	0	1,363,311	1,763,152
0	0	0	70,328,283	70,328,283
0	0	0	4,445,162	4,447,235
0	0	0	1,531,258	1,531,258
0	0	0	0	1,478
0	0	0	680,238	681,094
<u>\$61,209</u>	<u>\$5,312</u>	<u>\$188,315</u>	<u>\$83,995,916</u>	<u>\$84,814,204</u>
\$0	\$0	\$0	\$10,675,344	\$10,675,344
0	0	0	1,531,258	1,531,258
0	0	0	64,005,341	64,005,341
0	0	0	2,928,491	2,928,491
0	0	0	4,855,482	4,855,482
<u>0</u>	<u>0</u>	<u>0</u>	<u>83,995,916</u>	<u>83,995,916</u>
0	0	38	0	14,091
<u>61,209</u>	<u>5,312</u>	<u>188,277</u>	<u>0</u>	<u>804,197</u>
<u>61,209</u>	<u>5,312</u>	<u>188,315</u>	<u>0</u>	<u>818,288</u>
<u>\$61,209</u>	<u>\$5,312</u>	<u>\$188,315</u>	<u>\$83,995,916</u>	<u>\$84,814,204</u>

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Expendable Trust Funds
For the Year Ended December 31, 2000*

	<u>Mental Retardation</u>	<u>Children's Trust</u>	<u>County Trust</u>
Revenues			
Fines and Forfeitures	\$0	\$0	\$0
Intergovernmental	70,885	116,101	2,105
Interest	7,803	5,191	1,622
Other	3,059	2,073	0
<i>Total Revenues</i>	<u>81,747</u>	<u>123,365</u>	<u>3,727</u>
Expenditures			
Current:			
Public Safety	0	0	0
Human Services	11,512	66,953	621
<i>Total Expenditures</i>	<u>11,512</u>	<u>66,953</u>	<u>621</u>
<i>Excess of Revenues Over Expenditures</i>	70,235	56,412	3,106
Other Financing Sources			
Operating Transfers In	<u>0</u>	<u>7,370</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	70,235	63,782	3,106
<i>Fund Balances Beginning of Year</i>	<u>129,575</u>	<u>219,703</u>	<u>77,051</u>
<i>Fund Balances End of Year</i>	<u><u>\$199,810</u></u>	<u><u>\$283,485</u></u>	<u><u>\$80,157</u></u>

<u>County Home Resident Trust</u>	<u>Law Enforcement</u>	<u>Nursing Home Memorial Foundation</u>	<u>Totals</u>
\$0	\$50,086	\$0	\$50,086
143,310	0	0	332,401
408	88	11,236	26,348
<u>0</u>	<u>0</u>	<u>50</u>	<u>5,182</u>
<u>143,718</u>	<u>50,174</u>	<u>11,286</u>	<u>414,017</u>
0	47,982	0	47,982
<u>131,986</u>	<u>0</u>	<u>1,375</u>	<u>212,447</u>
<u>131,986</u>	<u>47,982</u>	<u>1,375</u>	<u>260,429</u>
11,732	2,192	9,911	153,588
<u>0</u>	<u>0</u>	<u>0</u>	<u>7,370</u>
11,732	2,192	9,911	160,958
<u>49,477</u>	<u>3,120</u>	<u>178,404</u>	<u>657,330</u>
<u>\$61,209</u>	<u>\$5,312</u>	<u>\$188,315</u>	<u>\$818,288</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Retardation Fund
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$0	\$70,885	\$70,885
Interest	6,200	7,803	1,603
Other	<u>7,000</u>	<u>0</u>	<u>(7,000)</u>
<i>Total Revenues</i>	<u>13,200</u>	<u>78,688</u>	<u>65,488</u>
Expenditures			
Current:			
Human Services			
Materials and Supplies	6,690	5,140	1,550
Contractual Services	2,000	816	1,184
Capital Outlay	<u>10,500</u>	<u>10,499</u>	<u>1</u>
<i>Total Expenditures</i>	<u>19,190</u>	<u>16,455</u>	<u>2,735</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,990)	62,233	68,223
<i>Fund Balance Beginning of Year</i>	126,810	126,810	0
Prior Year Encumbrances Appropriated	<u>2,690</u>	<u>2,690</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$123,510</u></u>	<u><u>\$191,733</u></u>	<u><u>\$68,223</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Trust Fund
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$0	\$22,530	\$22,530
Interest	<u>32,370</u>	<u>4,158</u>	<u>(28,212)</u>
<i>Total Revenues</i>	32,370	26,688	(5,682)
Expenditures			
Current:			
Human Services			
Contractual Services	<u>41,070</u>	<u>38,423</u>	<u>2,647</u>
<i>Excess of Revenues Under Expenditures</i>	(8,700)	(11,735)	(3,035)
Other Financing Sources			
Operating Transfers In	<u>0</u>	<u>7,370</u>	<u>7,370</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(8,700)	(4,365)	4,335
<i>Fund Balance Beginning of Year</i>	12,470	12,470	0
Prior Year Encumbrances Appropriated	<u>8,700</u>	<u>8,700</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$12,470</u></u>	<u><u>\$16,805</u></u>	<u><u>\$4,335</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Nursing Home Memorial Foundation Fund
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Interest	\$7,500	\$11,236	\$3,736
Other	<u>0</u>	<u>50</u>	<u>50</u>
<i>Total Revenues</i>	<u>7,500</u>	<u>11,286</u>	<u>3,786</u>
Expenditures			
Current:			
Human Services			
Materials and Supplies	10,865	549	10,316
Contractual Services	<u>10,000</u>	<u>864</u>	<u>9,136</u>
<i>Total Expenditures</i>	<u>20,865</u>	<u>1,413</u>	<u>19,452</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(13,365)	9,873	23,238
<i>Fund Balance Beginning of Year</i>	177,539	177,539	0
Prior Year Encumbrances Appropriated	<u>865</u>	<u>865</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$165,039</u></u>	<u><u>\$188,277</u></u>	<u><u>\$23,238</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Expendable Trust Funds
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$32,370	\$93,415	\$61,045
Interest	13,700	23,197	9,497
Other	<u>7,000</u>	<u>50</u>	<u>(6,950)</u>
<i>Total Revenues</i>	<u>53,070</u>	<u>116,662</u>	<u>63,592</u>
Expenditures			
Current:			
Human Services			
Mental Retardation	19,190	16,455	2,735
Children's Trust	41,070	38,423	2,647
Nursing Home Memorial	<u>20,865</u>	<u>1,413</u>	<u>19,452</u>
<i>Total Expenditures</i>	<u>81,125</u>	<u>56,291</u>	<u>24,834</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(28,055)	60,371	88,426
Other Financing Sources			
Operating Transfers In	<u>0</u>	<u>7,370</u>	<u>7,370</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(28,055)	67,741	95,796
<i>Fund Balances Beginning of Year</i>	316,819	316,819	0
Prior Year Encumbrances Appropriated	<u>12,255</u>	<u>12,255</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$301,019</u></u>	<u><u>\$396,815</u></u>	<u><u>\$95,796</u></u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000

	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
Undivided General Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,069,651	\$56,716,808	\$56,449,182	\$2,337,277
Receivables:				
Taxes	51,521,886	57,283,141	51,521,886	57,283,141
Special Assessments	1,995,015	1,531,258	1,995,015	1,531,258
Total Assets	\$55,586,552	\$115,531,207	\$109,966,083	\$61,151,676
Liabilities				
Due to County Funds:				
Property and Other Taxes	\$10,159,363	\$10,675,344	\$10,159,363	\$10,675,344
Special Assessments	1,866,793	1,531,258	1,866,793	1,531,258
Due to Other Governments	43,560,396	48,945,074	43,560,396	48,945,074
Total Liabilities	\$55,586,552	\$61,151,676	\$55,586,552	\$61,151,676
Auto License				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$30	\$1,057,185	\$1,057,185	\$30
Due from Other Governments	53,597	52,901	53,597	52,901
Total Assets	\$53,627	\$1,110,086	\$1,110,782	\$52,931
Liabilities				
Due to Other Governments	\$53,627	\$1,110,086	\$1,110,782	\$52,931
Cigarette Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,647	\$6,633	\$14
Liabilities				
Due to Other Governments	\$0	\$6,647	\$6,633	\$14
Township Gas Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$40,689	\$1,386,281	\$1,426,970	\$0
Due from Other Governments	110,425	114,653	110,425	114,653
Total Assets	\$151,114	\$1,500,934	\$1,537,395	\$114,653
Liabilities				
Due to Other Governments	\$151,114	\$1,500,934	\$1,537,395	\$114,653

(continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
<i>Undivided Local Government</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,972,214	\$3,972,211	\$3
Due from Other Governments	331,061	224,229	331,061	224,229
<i>Total Assets</i>	<u>\$331,061</u>	<u>\$4,196,443</u>	<u>\$4,303,272</u>	<u>\$224,232</u>
Liabilities				
Due to Other Governments	<u>\$331,061</u>	<u>\$4,196,443</u>	<u>\$4,303,272</u>	<u>\$224,232</u>
<i>Trailer Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$86,693	\$600,453	\$603,946	\$83,200
Liabilities				
Due to Other Governments	<u>\$86,693</u>	<u>\$600,453</u>	<u>\$603,946</u>	<u>\$83,200</u>
<i>Law Library</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$31,552	\$549,650	\$553,386	\$27,816
Cash and Cash Equivalents in Segregated Accounts	35,005	320,687	324,204	31,488
Accounts Receivable	2,078	1,170	2,078	1,170
<i>Total Assets</i>	<u>\$68,635</u>	<u>\$871,507</u>	<u>\$879,668</u>	<u>\$60,474</u>
Liabilities				
Due to Other Governments	<u>\$68,635</u>	<u>\$871,507</u>	<u>\$879,668</u>	<u>\$60,474</u>
<i>Unclaimed Forfeited Land</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$35,812	\$82,077	\$40,543	\$77,346
Liabilities				
Undistributed Monies	<u>\$35,812</u>	<u>\$82,077</u>	<u>\$40,543</u>	<u>\$77,346</u>

(continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
<i>Undivided Personal Property</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$234,262	\$14,747,992	\$14,682,524	\$299,730
Taxes Receivable	11,763,729	13,045,142	11,763,729	13,045,142
<i>Total Assets</i>	<u>\$11,997,991</u>	<u>\$27,793,134</u>	<u>\$26,446,253</u>	<u>\$13,344,872</u>
Liabilities				
Due to Other Governments	<u>\$11,997,991</u>	<u>\$27,793,134</u>	<u>\$26,446,253</u>	<u>\$13,344,872</u>
<i>Wildlife Conservation-School</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,006	\$3,006	\$0
Liabilities				
Due to Other Governments	<u>\$0</u>	<u>\$3,006</u>	<u>\$3,006</u>	<u>\$0</u>
<i>Library and Local Government</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,004,564	\$4,004,564	\$0
Due from Other Governments	291,272	288,455	291,272	288,455
<i>Total Assets</i>	<u>\$291,272</u>	<u>\$4,293,019</u>	<u>\$4,295,836</u>	<u>\$288,455</u>
Liabilities				
Due to Other Governments	<u>\$291,272</u>	<u>\$4,293,019</u>	<u>\$4,295,836</u>	<u>\$288,455</u>
<i>Inheritance Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$954,481	\$1,841,691	\$1,916,112	\$880,060
Liabilities				
Due to Other Governments	<u>\$954,481</u>	<u>\$1,841,691</u>	<u>\$1,916,112</u>	<u>\$880,060</u>
<i>Payroll Clearing</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$220,932	\$250	\$9,180	\$212,002
Liabilities				
Undistributed Monies	<u>\$220,932</u>	<u>\$250</u>	<u>\$9,180</u>	<u>\$212,002</u>

(continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
<i>Economic Development</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,704	\$0	\$0	\$4,704
Liabilities				
Due to Other Governments	\$4,704	\$0	\$0	\$4,704
<i>Prepayment</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$129,581	\$0	\$124,400	\$5,181
Liabilities				
Due to Other Governments	\$129,581	\$0	\$124,400	\$5,181
<i>Metropolitan Park</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$35,180	\$65,824	\$38,315	\$62,689
Liabilities				
Undistributed Monies	\$35,180	\$65,824	\$38,315	\$62,689
<i>Board of Health</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$720,585	\$1,285,052	\$1,133,894	\$871,743
Accounts Receivable	0	408	0	408
Prepaid Items	438	0	438	0
Total Assets	\$721,023	\$1,285,460	\$1,134,332	\$872,151
Liabilities				
Undistributed Monies	\$721,023	\$1,285,460	\$1,134,332	\$872,151
<i>Soil and Water Special</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$91,433	\$164,183	\$181,836	\$73,780
Liabilities				
Undistributed Monies	\$91,433	\$164,183	\$181,836	\$73,780

(continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
<i>Court Agency</i>				
Assets				
Cash and Cash Equivalents				
Segregated Accounts	\$584,939	\$23,912,937	\$23,988,287	\$509,589
Liabilities				
Undistributed Monies	\$584,939	\$23,912,937	\$23,988,287	\$509,589
<i>County Agency</i>				
Assets				
Cash and Cash Equivalents in				
Segregated Accounts	\$370,101	\$2,033,644	\$1,999,079	\$404,666
Liabilities				
Undistributed Monies	\$370,101	\$2,033,644	\$1,999,079	\$404,666
<i>Alimony/Support</i>				
Assets				
Cash and Cash Equivalents in				
Segregated Accounts	\$315,692	\$8,073,059	\$7,976,853	\$411,898
Accounts Receivable	4,545,266	4,443,584	4,545,266	4,443,584
Total Assets	\$4,860,958	\$12,516,643	\$12,522,119	\$4,855,482
Liabilities				
Deposits Held and Due to Others	\$4,860,958	\$12,516,643	\$12,522,119	\$4,855,482
<i>Inmate</i>				
Assets				
Cash and Cash Equivalents in				
Segregated Accounts	\$1,955	\$146,188	\$142,473	\$5,670
Liabilities				
Undistributed Monies	\$1,955	\$146,188	\$142,473	\$5,670
<i>Refund Occupancy</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$433,325	\$260,540	\$206,664	\$487,201
Liabilities				
Undistributed Monies	\$433,325	\$260,540	\$206,664	\$487,201

(continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
<i>JTPA-Geauga</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$19,021	\$790,399	\$809,420	\$0
Liabilities				
Undistributed Monies	\$19,021	\$790,399	\$809,420	\$0
<i>Homestead and Rollback</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,068,501	\$1,068,501	\$0
Liabilities				
Due to Other Governments	\$0	\$1,068,501	\$1,068,501	\$0
<i>Metro Housing Authority Pilot</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$33,599	\$33,599	\$0
Liabilities				
Due to Other Governments	\$0	\$33,599	\$33,599	\$0
<i>Ashtabula City Permit Fees</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$202,150	\$202,150	\$0
Liabilities				
Due to Other Governments	\$0	\$202,150	\$202,150	\$0
<i>Family and Children</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$223,397	\$0	\$0	\$223,397
Liabilities				
Undistributed Monies	\$223,397	\$0	\$0	\$223,397
<i>Local Government Revenue Assistance</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$911,893	\$911,893	\$0
Liabilities				
Due to Other Governments	\$0	\$911,893	\$911,893	\$0

(continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
Ohio Elections Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$270	\$398	\$293	\$375
Liabilities				
Due to Other Governments	\$270	\$398	\$293	\$375
Unemployment Compensation				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$174	\$19,965	\$19,023	\$1,116
Liabilities				
Due to Other Governments	\$174	\$19,965	\$19,023	\$1,116
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,312,751	\$88,778,773	\$88,443,860	\$5,647,664
Cash and Cash Equivalents in Segregated Accounts	1,326,713	35,276,914	35,240,316	1,363,311
Receivables:				
Taxes	63,285,615	70,328,283	63,285,615	70,328,283
Accounts	4,547,344	4,445,162	4,547,344	4,445,162
Special Assessments	1,995,015	1,531,258	1,995,015	1,531,258
Due from Other Governments	786,355	680,238	786,355	680,238
Prepaid Items	438	0	438	0
Total Assets	\$77,254,231	\$201,040,628	\$194,298,943	\$83,995,916
Liabilities				
Due to County Funds:				
Property and Other Taxes	\$10,159,363	\$10,675,344	\$10,159,363	\$10,675,344
Special Assessments	1,866,793	1,531,258	1,866,793	1,531,258
Due to Other Governments	57,629,999	93,364,901	86,989,559	64,005,341
Undistributed Monies	2,737,118	28,741,502	28,550,129	2,928,491
Deposits Held and Due to Others	4,860,958	12,516,643	12,522,119	4,855,482
Total Liabilities	\$77,254,231	\$146,829,648	\$140,087,963	\$83,995,916

General Fixed Assets Account Group

The General Fixed Assets Account Group is used to account for all lands, buildings, improvements other than buildings, equipment and vehicles not used in the operation of the proprietary or trust funds.

Ashtabula County, Ohio
Schedule of General Fixed Assets by Function
December 31, 2000

	<u>Total</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other Than Buildings</u>	<u>Equipment</u>	<u>Vehicles</u>
General Government:						
Legislative and Executive	\$12,583,803	\$216,888	\$10,539,324	\$169,062	\$1,345,032	\$313,497
Judicial	3,353,567	39,920	2,468,442	26,365	803,855	14,985
Public Safety	2,562,475	10,636	235,808	2,059	1,014,917	1,299,055
Public Works	5,647,685	53,100	1,219,047	36,933	2,591,354	1,747,251
Health	8,050,377	6,919	6,200,623	175,895	430,651	1,236,289
Human Services	<u>3,160,275</u>	<u>72,604</u>	<u>1,301,172</u>	<u>6,250</u>	<u>1,155,450</u>	<u>624,799</u>
Total General Fixed Assets Allocated to Functions	35,358,182	400,067	21,964,416	416,564	7,341,259	5,235,876
Construction in Progress	<u>615,877</u>	<u>0</u>	<u>615,877</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total General Fixed Assets</i>	<u><u>\$35,974,059</u></u>	<u><u>\$400,067</u></u>	<u><u>\$22,580,293</u></u>	<u><u>\$416,564</u></u>	<u><u>\$7,341,259</u></u>	<u><u>\$5,235,876</u></u>

Ashtabula County, Ohio
Schedule of Changes in General Fixed Assets
By Function
For the Year Ended December 31, 2000

	General Fixed Assets 12/31/99	Additions	Deletions	General Fixed Assets 12/31/00
General Government:				
Legislative and Executive	\$9,522,311	\$3,120,111	\$58,619	\$12,583,803
Judicial	3,168,731	217,874	33,038	3,353,567
Public Safety	2,297,890	321,491	56,906	2,562,475
Public Works	5,422,457	321,077	95,849	5,647,685
Health	7,993,403	225,557	168,583	8,050,377
Human Services	2,982,101	226,194	48,020	3,160,275
Total General Fixed Assets Allocated to Functions	31,386,893	4,432,304	461,015	35,358,182
Construction in Progress	2,504,482	618,412	2,507,017	615,877
Total General Fixed Assets	\$33,891,375	\$5,050,716	\$2,968,032	\$35,974,059

Ashtabula County, Ohio
Schedule of General Fixed Assets by Source
December 31, 2000

General Fixed Assets

Land	\$400,067
Buildings	21,964,416
Improvements Other Than Buildings	416,564
Equipment	7,341,259
Vehicles	5,235,876
Construction in Progress	<u>615,877</u>

Total \$35,974,059

Investment in General Fixed Assets from:

Prior to December 31, 1989	\$2,799,727
General Obligation Notes	10,246,769
State Grants	205,121
General Fund Revenues	3,768,740
Special Revenue Fund Revenues	7,871,176
Capital Projects Funds	<u>11,082,526</u>

Total \$35,974,059

Ashtabula County, Ohio
Governmental Fund Expenditures By Function (1)
Last Ten Years

Year	General Government Legislative and Executive	General Government Judicial	Public Safety	Public Works	Health	Human Services	Conservation and Recreation	Economic Development and Assistance	Other	Capital Outlay	Intergovernmental	Debt Service	Totals
2000	\$7,049,444	\$3,841,252	\$8,444,478	\$7,963,965	\$17,525,126	\$31,490,518	\$304,005	\$187,046	\$615,144	\$1,105,661	\$0	\$1,674,482	\$80,201,121
1999	7,708,949	3,302,507	7,893,402	5,638,686	16,236,802	28,876,070	293,282	116,294	537,150	3,709,204	0	1,152,129	75,464,475
1998	7,483,432	3,127,423	7,424,552	5,623,986	11,209,975	27,668,909	264,141	0	562,115	2,356,336	0	1,036,133	66,757,002
1997	6,759,793	2,755,915	6,691,428	4,309,568	10,679,486	25,373,119	266,354	0	249,130	1,469,821	11,301	1,209,101	59,775,016
1996	7,331,661	2,098,191	5,864,515	5,241,742	10,693,900	25,632,627	247,206	0	474,137	1,557,183	0	1,128,874	60,270,036
1995	6,128,501	2,087,501	5,336,448	4,379,702	11,984,618	26,903,922	262,176	0	418,386	932,948	0	1,196,647	59,630,849
1994	5,359,889	1,830,668	4,605,821	4,408,408	10,318,607	26,165,795	211,141	0	402,462	1,292,979	0	1,095,337	55,691,107
1993	5,455,085	2,044,509	4,426,986	4,512,509	9,872,285	26,045,339	211,884	0	379,754	580,607	0	1,116,887	54,645,845
1992	5,125,852	1,870,301	4,316,283	3,838,244	9,500,382	25,205,559	191,723	0	323,300	757,322	0	1,150,250	52,279,216
1991	4,532,327	1,893,062	4,398,622	3,824,214	8,020,636	24,870,576	203,471	0	368,228	987,717	0	1,213,026	50,311,879

(1) Includes general, special revenue, debt service and capital projects funds.

Source: Ashtabula County Auditor

Ashtabula County, Ohio
Governmental Fund Revenues By Source (1)
Last Ten Years

<u>Year</u>	<u>Property and Other Local Taxes</u>	<u>Permissive Sales Tax</u>	<u>Charges for Services</u>	<u>Licenses and Permits</u>	<u>Fines and Forfeitures</u>	<u>Inter- Governmental</u>	<u>Special Assessments</u>	<u>Interest</u>	<u>Other</u>	<u>Totals</u>
2000	\$12,952,930	\$7,969,907	\$6,505,952	\$143,609	\$924,203	\$52,424,860	\$389,331	\$2,437,674	\$264,571	\$84,013,037
1999	10,858,053	7,552,179	5,892,169	118,046	789,552	49,724,780	355,427	1,728,642	323,516	77,342,364
1998	10,220,188	7,154,163	5,715,016	149,226	628,262	42,245,518	353,743	1,406,506	1,164,808	69,037,430
1997	9,242,400	7,183,266	6,065,398	326,215	515,713	37,959,253	374,317	1,340,997	34,889	63,042,448
1996	8,041,755	6,352,964	5,383,686	105,723	548,954	39,037,877	496,462	1,461,182	927,033	62,355,636
1995	7,837,767	5,898,495	6,071,924	116,100	567,666	38,052,662	456,544	1,419,755	429,841	60,850,754
1994	7,916,030	5,984,299	4,534,428	67,133	507,337	40,376,068	410,145	964,762	471,698	61,231,900
1993	13,074,530	N/A	5,483,174	127,672	371,943	33,288,446	427,710	677,368	543,852	53,994,695
1992	12,532,337	N/A	5,443,271	155,236	301,000	33,189,111	455,558	788,463	497,674	53,362,650
1991	12,482,289	N/A	6,068,165	152,143	269,810	31,784,250	443,880	896,367	732,565	52,829,469

(1) Includes general, special revenue, debt service and capital projects funds.

N/A - Not Available

Source: Ashtabula County Auditor

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

<u>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>
2000	\$9,879,569	\$9,501,497	96.17%	\$385,193	\$9,886,690	100.07%	\$575,749	5.8%
1999	8,843,310	8,509,712	96.23	360,904	8,870,616	100.31	529,146	6.0
1998	8,695,010	8,387,269	96.46	319,081	8,706,350	100.13	513,538	5.9
1997	8,758,194	8,319,100	94.99	313,458	8,632,558	98.57	492,253	5.6
1996	7,208,277	6,973,618	96.74	265,350	7,238,968	100.43	427,642	5.9
1995	7,516,940	7,204,850	95.85	312,917	7,517,767	100.01	444,657	5.9
1994	7,156,975	6,864,306	95.91	301,480	7,165,786	100.12	499,532	7.0
1993	7,866,860	5,852,823	74.40	262,529	6,115,352	77.74	207,071	2.6
1992	8,142,279	5,988,123	73.54	254,936	6,243,059	76.68	228,909	2.8
1991	7,900,037	6,779,665	85.82	217,890	6,997,555	88.58	241,942	3.1

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

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

Source: Ashtabula County Auditor

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

Year	Current Tax Levy	Current Tax Collections	Delinquent Taxes Collected	Total Tax Collected	Outstanding Delinquent Taxes
2000	\$14,567,512	\$14,307,609	\$385,212	\$14,692,821	\$1,071,895
1999	13,831,956	12,989,462	317,031	13,306,493	1,381,732
1998	12,147,617	11,843,790	158,713	12,002,503	839,446
1997	11,761,985	11,639,723	304,524	11,944,247	716,751
1996	10,084,905	10,034,299	801,505	10,835,804	616,750
1995	9,362,317	9,340,223	475,034	9,815,257	477,052
1994	8,438,826	8,393,024	412,071	8,805,095	384,287
1993	7,894,540	7,855,297	735,295	8,590,592	658,085
1992	8,754,671	8,696,590	656,135	9,352,725	1,019,449
1991	8,052,350	8,048,275	558,853	8,607,128	1,009,515

Source: Ashtabula County Auditor

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

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		Ratio
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	
2000	\$1,125,511,110	\$3,215,746,029	\$157,894,140	\$179,425,159	\$210,613,230	\$842,452,920	\$1,494,018,480	\$4,237,624,108	35%
1999	1,097,665,100	3,136,186,000	166,113,470	188,765,307	189,027,120	756,108,480	1,452,805,690	4,081,059,787	36
1998	953,741,740	2,724,976,400	148,581,340	175,322,339	180,120,080	720,480,320	1,282,443,160	3,620,779,059	35
1997	932,704,920	2,664,871,200	153,213,070	174,105,761	177,786,621	711,146,484	1,263,704,611	3,550,123,445	36
1996	915,450,570	2,615,573,057	157,439,260	178,908,250	153,419,072	613,676,288	1,226,308,902	3,408,157,595	36
1995	742,174,810	2,120,499,457	147,859,670	168,022,352	143,420,231	573,680,924	1,033,454,711	2,862,202,733	36
1994	721,225,790	2,060,645,114	153,825,230	174,801,398	132,462,192	529,848,768	1,007,513,212	2,765,295,280	36
1993	671,472,960	1,918,494,171	262,672,291	298,491,240	147,443,635	589,774,540	1,081,588,886	2,806,759,951	39
1992	663,278,100	1,895,080,286	251,778,648	286,112,100	139,624,556	537,017,523	1,054,681,304	2,718,209,909	39
1991	661,407,050	1,889,734,429	242,736,384	275,836,800	140,914,082	521,904,007	1,045,057,516	2,687,475,236	39

Source: Ashtabula County Auditor

- (1) This amount is calculated by dividing the assessed value by the assessment percentage.
The percentages for 2000 were 35 percent for all real property, 35 percent for public utility real,
88 percent for public utility tangible, and 25 percent for tangible personal.

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

<i>County Units</i>	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
General Fund	\$1.97	\$1.97	\$2.34	\$2.34	\$2.34	\$2.34	\$2.34	\$2.34	\$2.37	\$2.31
Debt Service Fund	0.54	0.54	0.17	0.17	0.31	0.31	0.31	0.33	0.30	0.55
Permanent Improvement Fund	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Mental Health	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Childrens Services	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
Child Welfare (169 Board)	3.83	3.83	3.83	3.83	3.83	3.83	3.83	3.83	3.83	3.83
Senior Services	1.00	----	----	----	----	----	----	----	----	----
Library	----	----	----	----	----	0.50	0.50	----	----	----
Total County Rate	9.70	8.70	8.70	8.70	8.84	9.34	9.34	8.86	8.86	9.05
Townships										
Andover	11.33	11.33	11.33	11.33	7.33	7.33	7.33	7.33	7.33	7.33
Ashtabula	14.18	14.18	14.18	14.18	14.18	14.18	14.18	14.18	12.68	12.66
Austinburg	9.73	10.86	10.86	10.86	10.86	13.06	9.98	10.63	10.83	10.83
Cherry Valley	6.58	6.58	6.58	6.58	4.58	4.58	4.58	4.58	4.58	4.58
Colebrook	7.23	7.23	7.23	7.23	7.23	7.23	7.13	6.63	6.63	6.63
Denmark	7.39	5.89	5.89	5.89	5.89	5.89	4.89	4.89	4.89	4.89
Dorset	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	8.48
Geneva	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
Harpersfield	8.25	8.25	8.25	8.28	8.28	8.28	8.28	9.43	7.43	7.43
Hartsgrove	9.38	9.38	9.38	9.38	7.88	7.88	5.88	5.88	3.48	5.48
Jefferson	7.98	7.98	8.98	8.98	8.98	8.16	8.16	6.16	7.16	6.48
Kingsville	11.68	11.68	11.68	11.68	11.68	11.78	11.78	11.78	11.78	7.68
Lenox	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	7.98	7.98
Monroe	14.18	12.68	12.68	12.68	12.18	12.18	9.68	9.68	9.68	9.68
Morgan	12.98	12.98	12.98	12.98	12.98	12.98	9.98	9.98	9.98	9.98
New Lyme	9.98	9.98	9.98	9.98	9.98	9.98	9.98	4.98	4.48	4.48
Orwell	6.23	6.23	6.23	6.23	6.23	6.13	6.13	5.63	5.63	5.63
Pierpont	10.68	10.68	10.68	10.68	10.68	10.68	10.68	10.68	8.18	8.18
Plymouth	11.28	11.28	9.78	8.28	8.28	7.28	7.28	7.28	7.28	7.28
Richmond	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	3.58	3.58
Rome	7.98	7.98	8.98	8.98	8.98	6.98	6.98	6.98	6.98	5.48
Saybrook	15.03	14.28	14.28	14.28	14.28	14.28	14.28	14.28	14.28	14.28
Sheffield	9.68	9.68	9.68	12.68	12.68	12.68	12.68	6.18	6.18	6.18

(continued)

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

Townships	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>
Trumbull	\$11.48	\$11.48	\$11.48	\$11.48	\$11.48	\$11.48	\$11.48	\$11.48	\$11.48	\$11.48
Wayne	13.58	13.58	13.58	13.58	11.58	11.58	11.58	11.58	11.58	15.58
Williamsfield	12.94	12.94	12.94	12.94	10.94	10.94	10.94	10.94	10.94	10.94
Windsor	15.98	16.48	16.48	16.48	13.98	10.98	9.98	9.98	9.98	9.98
School Districts										
Ashtabula A.S.D.	49.30	44.30	38.30	38.30	38.30	38.30	38.30	38.30	38.30	38.30
Buckeye L.S.D.	43.61	38.81	47.71	47.71	47.71	47.71	43.71	38.81	38.81	33.21
Conneaut C.S.D.	45.83	42.84	42.84	43.74	43.74	43.74	43.74	44.74	44.74	37.84
Geneva A.S.D.	46.98	46.98	46.98	46.98	46.98	46.98	46.24	42.24	38.84	38.84
Grand Valley L.S.D.	43.14	43.29	43.29	43.29	43.38	43.38	43.38	43.62	39.01	39.01
Jefferson A.L.S.D.	44.97	43.97	43.97	43.97	43.97	40.97	40.97	36.47	35.47	35.47
Pymatuning Valley L.S.D.	35.73	35.08	36.03	36.03	36.03	36.03	35.83	35.78	38.53	38.53
Ledgemont L.S.D.	59.50	59.50	64.05	64.05	54.20	55.70	55.70	62.90	65.30	57.70
Joint Vocational School										
Vocational Education	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11
Cities										
Ashtabula	12.31	12.31	12.31	12.31	12.31	12.31	12.31	9.50	9.36	9.70
Conneaut	12.11	13.27	14.77	15.07	15.98	15.57	13.88	12.83	12.82	13.27
Geneva	8.70	8.70	8.70	8.70	8.70	8.70	8.70	12.47	12.47	12.47
Villages										
Andover	12.81	10.81	10.81	12.81	10.81	13.01	13.01	15.21	12.81	12.81
Geneva on the Lake	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80
Jefferson	10.28	10.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.96
North Kingsville	6.18	5.18	5.18	5.18	4.18	4.18	4.18	5.68	5.68	5.68
Rock Creek	8.88	8.88	8.88	8.88	8.88	8.88	8.88	11.57	11.57	12.53
Orwell	6.06	6.06	6.06	6.06	6.06	6.06	6.06	9.25	9.60	9.70
Ambulance Districts										
Jefferson Ambulance District	4.80	5.50	5.50	2.00	2.00	2.00	1.30	1.30	1.30	1.30
Northwest Ambulance District	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77
South Central Ambulance District	3.19	3.19	3.19	3.69	3.69	3.69	3.69	3.69	3.69	3.69
Miscellaneous										
Orwell Joint Recreational District	1.00	1.00	1.00	1.00	1.00					
Harbor Topky Library	2.00	2.00	2.00							

Source: Ashtabula County Auditor

Ashtabula County, Ohio
Special Assessments Billed and Collected
Last Ten Years

<u>Year</u>	<u>Special Assessments Billed</u>	<u>Special Assessments Collected</u>	<u>Percent Collected</u>	<u>Outstanding Delinquent (1)</u>
2000	\$715,476	\$389,331	54%	\$326,145
1999	648,866	355,427	55	293,439
1998	652,253	353,743	54	298,510
1997	649,087	374,317	58	274,770
1996	640,091	543,137	85	96,954
1995	656,395	398,261	61	258,134
1994	659,583	410,145	62	249,438
1993	674,295	427,710	63	246,585
1992	679,609	455,558	67	224,051
1991	565,014	443,880	79	121,134

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

Source: Ashtabula County Auditor

Ashtabula County, Ohio
*Ratio of Net General Bonded Debt to Assessed Value
And Net Bonded Debt Per Capita
Last Ten Years*

<u>Year</u>	<u>Population</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt (1)</u>	<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
2000	102,728	\$1,494,018,480	\$6,866,300	\$605,562	\$6,260,738	0.42%	\$60.94
1999	103,300	1,452,805,690	7,455,600	575,183	6,880,417	0.47	66.61
1998	102,360	1,282,443,160	1,517,900	312,618	1,205,282	0.09	11.77
1997	102,360	1,263,704,611	1,177,200	328,393	848,807	0.07	8.29
1996	102,360	1,226,308,902	1,446,500	275,904	1,170,596	0.10	11.44
1995	101,939	1,033,454,711	1,715,800	326,531	1,389,269	0.13	13.63
1994	100,924	1,007,513,212	2,015,000	404,107	1,610,893	0.16	15.96
1993	100,924	1,081,588,886	2,120,000	517,286	1,602,714	0.15	15.88
1992	99,821	1,054,681,304	2,395,000	523,964	1,871,036	0.18	18.74
1991	99,821	1,045,057,516	2,670,000	636,951	2,033,049	0.19	20.37

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

Source: Ashtabula County Auditor

Ashtabula County, Ohio
Computation of Legal Debt Margin
December 31, 2000

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 2000	\$1,494,018,480	\$1,494,018,480
Debt Limitation	35,850,462	14,940,185
Total Outstanding Debt:		
General Obligation Bonds	6,866,300	6,866,300
Special Assessment Bonds	1,000,000	1,000,000
Revenue Bonds	442,700	442,700
OWDA Loan	3,126,712	3,126,712
Trucks Loan	79,533	79,533
OPWC Loan	578,504	578,504
503 Corporation Loan	679,253	679,253
Notes	250,000	250,000
Total	13,023,002	13,023,002
Exemptions:		
Mortgage Revenue Bond	442,700	442,700
OWDA Loan	3,126,712	3,126,712
OPWC Loan	443,504	443,504
Special Assessments	1,000,000	1,000,000
Trucks Loan	79,533	79,533
Amount Available in Debt Service Fund	605,562	605,562
Total	5,698,011	5,698,011
Net Debt	7,324,991	7,324,991
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$28,525,471	\$7,615,194

(1) The Debt Limitation is calculated as follows:		
3% of first \$100,000,000 of assessed value	-	\$3,000,000
1 1/2% of next \$200,000,000 of assessed value	-	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	-	29,850,462
		\$35,850,462

(2) The Debt Limitation equals 1% of the assessed value.

Source: Ashtabula County Auditor

Ashtabula County, Ohio
Computation of Direct and Overlapping General Obligation Bonded Debt
December 31, 2000

<u>Political Subdivision</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable To County (2)</u>	<u>Amount Applicable To County</u>
Ashtabula County	\$6,866,300 (1)	100.00%	\$6,866,300
All Cities Wholly Within County	7,762,118	100.00	7,762,118
All Villages Wholly Within County	13,763	100.00	13,763
All Townships Wholly Within County	1,115,257	100.00	1,115,257
All School Districts Wholly Within County	<u>10,798,011</u>	100.00	<u>10,798,011</u>
Totals	<u><u>\$26,555,449</u></u>		<u><u>\$26,555,449</u></u>

(1) Included only General Obligation Bonded Debt payable from property taxes.

(2) Percentage were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision.

Source: Ashtabula County Auditor

Ashtabula County, Ohio
*Ratio of Annual Debt Service Expenditures For
 General Bonded Debt to Total Governmental Fund Expenditures
 Last Ten Years*

<u>Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service</u>	<u>Total Governmental Fund Expenditures</u>	<u>Ratio of Debt Service To Total Governmental Fund Expenditures</u>
2000	\$715,300	\$337,746	\$1,053,046	\$80,201,121	1.31%
1999	197,300	264,446	461,746	75,464,475	0.61
1998	159,300	100,332	259,632	66,757,002	0.39
1997	269,300	119,653	388,953	59,775,016	0.65
1996	269,300	138,973	408,273	60,270,036	0.68
1995	299,200	160,350	459,550	59,630,849	0.77
1994	275,000	151,352	426,352	55,691,107	0.77
1993	275,000	190,000	465,000	54,645,845	0.85
1992	275,000	209,925	484,925	52,279,216	0.93
1991	270,000	290,129	560,129	50,311,879	1.11

Source: Ashtabula County Auditor

Ashtabula County, Ohio
Schedule of Revenue Bond Coverage
Sanitary Revenue Fund
Last Ten Years

Year	Gross Revenues	Expenses, Net of Depreciation and Interest	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2000	\$1,769,949	\$519,261	\$1,250,688	\$7,200	\$22,495	\$29,695	2.37
1999	805,128	1,132,607	(327,479)	6,900	22,840	29,740	(9.08)
1998	1,425,065	266,114	1,158,951	6,500	23,165	29,665	2.56
1997	1,099,829	464,973	634,856	6,200	23,475	29,675	4.67
1996	1,030,804	922,447	108,357	5,900	23,770	29,670	27.38
1995	847,081	658,625	188,456	5,700	24,055	29,755	15.79
1994	911,074	623,413	287,661	5,400	24,235	29,635	10.30
1993	465,146	615,286	(150,140)	5,100	24,580	29,680	(19.77)
1992	525,684	505,171	20,513	4,900	24,825	29,725	144.91
1991	621,144	549,321	71,823	4,600	25,055	29,655	41.29

Source: Ashtabula County Auditor

Ashtabula County, Ohio

Demographic Statistics

December 31, 2000

Total Population	102,728 (1)
Sex	
Male	50,068
Female	52,660
Age	
Under 5 Years	6,725
5 to 19 Years	22,708
20 to 24 Years	5,233
25 to 34 Years	12,724
35 to 44 Years	16,072
45 to 54 Years	14,386
55 to 64 Years	9,829
65 Years and Over	15,051
Median Age	37
Under 18 Years	26,865
Percent of Total Population	26.2
65 Years and over	15,051
Percent of Total Population	14.7

Year	Population (2)	School Enrollment (3)	Unemployment Rate for Ashtabula County (4)
2000	102,728	18,089	6.8%
1999	103,300	18,190	5.5
1998	102,360	18,541	6.4
1997	102,360	18,738	7.1
1996	102,360	18,692	6.3
1995	101,939	18,557	7.4
1994	100,924	18,439	6.7
1993	100,924	18,313	10.4
1992	99,821	18,402	11.6
1991	99,821	18,371	6.0

Sources:

- (1) Bureau of Census and Ohio Data User's Center, Department of Development
- (2) U.S. Census and Ohio Data User's Center, Department of Development
- (3) Ashtabula County Board of Education
- (4) Employment Services, Division of Labor Force Research and Statistics

Ashtabula County, Ohio
Property Value, Construction and Bank Deposits
Last Ten Years

Year	Real Property Value			New Construction			Bank Deposits
	Agricultural/ Residential	Commercial/ Industrial	Total Value	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	
2000	\$913,015,685	\$212,495,425	\$1,125,511,110	\$15,386,560	\$8,132,570	\$23,519,130	\$199,872,000
1999	893,893,170	203,771,930	1,097,665,100	18,044,370	3,762,050	21,806,420	175,331,000
1998	758,291,370	195,450,370	953,741,740	16,319,170	4,855,150	21,174,320	164,127,000 (1)
1997	742,164,550	190,540,370	932,704,920	12,444,850	4,284,240	16,729,090	453,149,000
1996	729,131,930	186,328,790	915,460,720	3,420,900	1,312,500	4,733,400	424,989,000
1995	584,134,470	158,040,340	742,174,810	9,414,120	2,501,690	11,915,810	414,030,000
1994	561,174,580	160,051,210	721,225,790	8,658,280	1,542,830	10,201,110	402,497,000
1993	511,758,180	159,714,780	671,472,960	6,192,790	1,874,530	8,067,320	111,817,000
1992	505,868,840	157,409,260	663,278,100	5,942,850	2,934,360	8,877,210	99,003,000
1991	507,653,940	153,753,110	661,407,050	4,552,780	1,273,250	5,826,030	80,030,000

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

(1) Peoples Savings Bank with bank deposits of \$308,000,000, merged with First Merit Bank of Akron, Ohio on March 21, 1998. Since First Merit Bank is located in Summit County, these deposits were not included with the bank deposits for Ashtabula County.

Ashtabula County, Ohio
Principal Property Taxpayers
December 31, 2000

<u>Taxpayers</u>	<u>Type of Business</u>	<u>Real Estate Assessed Valuation</u>	<u>Tangible Personal Property Assessed Valuation</u>	<u>Total Assessed Valuation</u>	<u>Percent of Total County Assessed Valuation</u>
*ABC Chemical	Chemical Extrusion Plant	\$4,657,290	\$36,652,790	\$41,310,080	2.77%
Ashtabula Mall Company	Shopping Mall	13,318,720	2,950	13,321,670	0.89
International Paper	Manufacturing of Paper Products	3,178,210	9,469,490	12,647,700	0.85
CEI Company	Electric Utility	7,314,110	0	7,314,110	0.49
Premix	Industrial Makers of Fiberglass	1,714,450	4,512,810	6,227,260	0.42
Molded Fiber Glass Companies	Fiberglass and Polyester Products	1,471,150	4,288,530	5,759,680	0.39
Ashta Chemicals	Mfg & Marketing of Chemical Products	0	5,059,470	5,059,470	0.34
Elkem Metals Company	Manufacturer of Calcium Carbide	1,334,360	3,665,090	4,999,450	0.33
Kennametals	Metal Cutting and Carbide Products	711,070	3,805,090	4,516,160	0.30
Wheeling Pittsburgh Steel	Ore Dock	0	4,206,350	4,206,350	0.28
	Totals	<u>\$33,699,360</u>	<u>\$71,662,570</u>	<u>\$105,361,930</u>	<u>7.05%</u>

Source: Ashtabula County Auditor

* Millenium Inorganic Chemicals/ formerly SCM Chemicals

Ashtabula County, Ohio

Miscellaneous Statistics

December 31, 2000

Date of Incorporation	1807
438th Largest County in the United States (1)	(3,141 counties in U.S.)
County Seat	Jefferson, Ohio
Area - Square Miles	704

Number of Political Subdivisions Located in the County:

Municipalities	3
Villages	6
Townships	27
School Districts	8
Vocational School	1
University: Kent State - Ashtabula Branch	1
Recreation	1
Library	1
Ambulance	3

Road Mileage (2)

U.S. Highways	114.6
State Highways	222.3
County Highways	354

Communications

5 Radio Stations - WFUN-AM, WWOW-AM, WREO-FM, WKKY-FM, WZOO-FM	
1 Television Station - Adelphia	
2 Daily Newspapers - Star Beacon	(Circulation: 25,000)
News Herald	(Circulation: 5,000)

Voter Statistics, Election of November, 2000 (3)

Number of Registered Voters	66,390
Number of Voters, Last General Election	40,378
Percentage of Registered Voters voting	61%

Sources:

- (1) County and City Data Book 1986
 - (2) Ohio Department of Transportation
 - (3) Ashtabula County Board of Elections
- All other information obtained from County records



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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ASHTABULA COUNTY FINANCIAL CONDITION

ASHTABULA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 10, 2001