



**Auditor of State
Betty Montgomery**

**FINANCIAL CONDITION
ASHTABULA COUNTY**

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FINANCIAL CONDITION
ASHTABULA COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002

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>						
Nutrition Cluster:						
Food Distribution Program	-	10.550	-	\$9,688	-	\$9,688
National School Lunch Program	-	10.555	\$22,091	-	\$22,091	-
Total U.S. Department of Agriculture - Nutrition Cluster			22,091	9,688	22,091	9,688
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES						
<i>Passed Through Ohio Department of Human Services;</i>						
<i>passed through the Ohio Department of MR/DD</i>						
Medical Assistance Program - Title XIX	MC-03	93.778	1,336,688	-	1,336,688	-
Social Services Block Grant - Title XX	MR-04 (01-02) MR-04 (02-03)	93.667	66,661	-	66,661	-
			23,142	-	23,142	-
Subtotal Social Services Block Grant - Title XX			89,803	-	89,803	-
Subtotal Ohio Department of MRDD			1,426,491	-	1,426,491	-
<i>Passed Through Ohio Department of Human Services;</i>						
<i>passed through the Ohio Department of Mental Health:</i>						
Medicaid Cluster - Medical Assistance Program Title XIX	FY 02 FY 03	93.778	785,198	-	785,198	-
			807,063	-	807,063	-
Subtotal Medical Assistance Program -- Title XIX			1,592,261	-	1,592,261	-
Social Services Block Grant - Title XX		93.667	45,503	-	45,503	-
			23,781	-	23,781	-
Subtotal Social Services Block Grant - Title XX			69,284	-	69,284	-
Community Mental Health Grant	FY 02 FY 03	93.958	32,110	-	32,110	-
			32,079	-	32,079	-
Subtotal Community Mental Health Grant			64,189	-	64,189	-
Subtotal Ohio Department of Mental Health			1,701,953	-	1,725,734	-
<i>Passed Through Ohio Department of Human Services;</i>						
<i>passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>						
Medicaid Cluster - Medical Assistance Program Title XIX	FY 02 FY 03	93.778	135,055	-	135,055	-
			64,716	-	64,716	-
Subtotal Medical Assistance Program - Title XIX			199,771	-	199,771	-
Federal Prevention and Treatment Substance Abuse	FY 02 FY 03	93.959	338,903	-	338,903	-
			353,820	-	353,820	-
Subtotal Prevention and Treatment Substance Abuse			692,723	-	692,723	-
Subtotal Ohio Department of Alcohol and Drug Addiction			892,494	-	892,494	-
<i>Passed Through the Ohio Department of Aging; passed through District XI Area Agency on Aging:</i>						
Aging Cluster Special Programs for the Aging - Title III - B	FY 01	93.044	22,217	-	22,217	-
Total U.S. Department of Health & Human Services			4,043,155	-	4,066,936	-

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

**FINANCIAL CONDITION
ASHTABULA COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash 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-99-004-1	14.228	\$162,100	-	\$184,925	-
	B-F-00-004-1		270,000	-	242,265	-
	B-F-01-004-1		20,000	-	5,717	-
	B-C-01-004-1		78,000	-	60,638	-
Subtotal Community Development Block Grants			530,100	-	493,545	-
Water and Sanitary Sewer Competitive Grant	B-W-99-004-1	14.228	27,500	-	44,634	-
Economic Development Grant	B-E-01-004-1	14.228	74,389	-	68,878	-
Emergency Shelter Grants Program	B-L-00-004-1	14.231	38,100	-	37,060	-
Community Housing Improvement Program	B-C-99-004-1	14.239	28,047	-	75,921	-
	B-C-01-004-2		275,075	-	142,164	-
Subtotal Community Housing Improvement Programs			303,122	-	218,085	-
Total U.S. Department of Housing & Urban Development			973,211	-	862,202	-
<u>U.S. DEPARTMENT OF JUSTICE:</u>						
<i>Direct Programs:</i>						
Safety Partnership and Community Policing Grant	01 SHWX-0573	16.710	43,135	-	43,135	-
	02 SHWX-0573		111,334	-	111,334	-
Subtotal Community Policing Grant			154,469	-	154,469	-
Community Gun Violence Prosecution Program	02-GPCX-0184	16.609	117,391	-	8,267	-
Local Law Enforcement Block Grant	01-LB-BX-2314	16.592	12,334	-	10,067	-
<i>Passed Through the Ohio Department of Public Safety's Emergency Management Agency</i>						
Domestic Preparedness Equipment Purchase Program	J-529	16.007	50,000	-	18,320	-
<i>Passed Through the Ohio Attorney General's Crime Victims Assistance Office:</i>						
Crime Victims Assistance Program	00-VAGENE-015	16.575	35,556	-	35,556	-
	01-VAGENE-015		13,197	-	13,197	-
Subtotal Crime Victims Assistance Program			48,753	-	48,753	-
<i>Passed Through the Governor's Office of Criminal Justice:</i>						
Violence Against Women Formula Grant	01-WF-VA5-8224	16.588	34,994	-	26,277	-
<i>Passed Through the Department of Youth Services:</i>						
Juvenile Accountability Incentive Block Grant	00-JB-013-A024	16.523	12,816	-	-	-
Juvenile Accountability Incentive Block Grant	01-JB-013-A024		10,483	-	1,345	-
State Challenge Grant	01-JC-007-6005		50,775	-	-	-
Subtotal Department of Youth Services			74,074	-	1,345	-
Total U.S. Department of Justice			492,015	-	267,498	-

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

**FINANCIAL CONDITION
ASHTABULA COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<u>U.S. DEPARTMENT OF LABOR:</u>						
<i>Passed Through the Ohio Department of Jobs and Family Services</i>						
<i>Workforce Investment Act Cluster</i>						
WIA Adult Programs	FY 2000	17.258	\$130,541	-	\$65,157	-
	FY 2001		31,048	-	374,319	-
	FY 2002		133,202	-	403,524	-
			<u>294,791</u>	-	<u>843,000</u>	-
WIA Youth Activities	FY 2000	17.259	188,471	-	382,632	-
	FY 2001		348,337	-	423,205	-
	FY 2002		4,010	-	43,669	-
			<u>540,818</u>	-	<u>849,506</u>	-
WIA Dislocated Workers	FY 2000	17.260	73,851	-	35,299	-
	FY 2001		48,810	-	69,274	-
	FY 2002		610	-	24,756	-
			<u>123,271</u>	-	<u>129,329</u>	-
Total U.S. Department of Labor			<u>958,880</u>	-	<u>1,821,835</u>	-
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>						
<i>Ohio Department of Transportation - Urban Mass Transportation Administration - Public Transportation for Non-Urbanized Areas:</i>						
ODOT Section 18 Capital Grants	RPT4004021022	20.509	94,914	-	94,914	-
ODOT Section 18 Operating Grants	RPT4004021021		346,736	-	346,736	-
Subtotal ODOT Section 18 Grants			<u>441,650</u>	-	<u>441,650</u>	-
<i>Highway Planning and Construction Cluster</i>						
Ohio Department of Transportation Section 205	22692	20.205	259,524	-	259,524	-
Ohio Department of Transportation Section 205	21248		396,015	-	396,015	-
Subtotal ODOT Section 205			<u>655,539</u>	-	<u>655,539</u>	-
<i>Passed Through the Governor's Highway Safety Representative: State and Community Highway Safety Highway Safety Cluster</i>						
S.T.E.P. Program	1402	20.600	20,587	-	20,587	-
Total U. S. Department of Transportation			<u>1,117,776</u>	-	<u>1,117,776</u>	-
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>						
<i>Passed Through Ohio Emergency Management Agency:</i>						
Terrorism Consequence Management Preparedness	J-733	83.552	4,195	-	4,195	-
Emergency Management Performance Grant	J-732	83.552	46,100	-	46,100	-
Total Federal Emergency Management Agency			<u>50,295</u>	-	<u>50,295</u>	-

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

FINANCIAL CONDITION
ASHTABULA COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002

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 EDUCATION						
<i>Passed Through Ohio Department of Education.</i>						
Special Education Cluster: Special Education Grants to States Title VI Part-B IDEA	0692296B-SF-02P 0692296B-SF-03P	84.027	-	-	\$56,115	-
			\$10,532	-	-	-
Subtotal Title VI-B Flow Through			<u>10,532</u>	-	<u>56,115</u>	-
Special Education - Preschool Grant Indicators of Success	069229-PG-SC-02P 069229-PG-S1-03P	84.173	-	-	16,093	-
			2,894	-	-	-
Subtotal Special Education - Preschool Grant			<u>2,894</u>	-	<u>16,093</u>	-
Special Education Grants to States Title VI Innovative Programs	069229-C2-S1-02 069229-C2-S1-03	84.298	-	-	3,540	-
			146	-	-	-
Subtotal ESEA Title VI			<u>146</u>	-	<u>3,540</u>	-
Total Department of Education			<u>13,572</u>	-	<u>75,748</u>	-
Totals			<u>\$7,666,800</u>	<u>\$9,688</u>	<u>\$8,284,381</u>	<u>\$9,688</u>

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

**FINANCIAL CONDITION
ASHTABULA COUNTY**

FISCAL YEAR ENDED DECEMBER 31, 2002

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B – SUBRECIPIENTS

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

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

NOTE C - FOOD DISTRIBUTION

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2002 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, 2002, the gross amounts of loans outstanding under this program were \$2,588,375.

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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Auditor of State Betty Montgomery

REPORT OF INDEPENDENT ACCOUNTANTS 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 (the County) as of and for the year ended December 31, 2002, and have issued our report thereon dated June 20, 2003 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 the financial statements of *Ash/Craft Industries Inc.*, is based on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the 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 no instances of noncompliance that is required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 20, 2003.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the 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 deducted 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 20, 2003.

Ashtabula County Commissioners
Ashtabula County
Report of Independent Accountants 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.

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

Betty Montgomery
Auditor of State

June 20, 2003



Auditor of State Betty Montgomery

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

Ashtabula County Commissioners
Ashtabula County Courthouse
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 each of its major federal programs for the year ended December 31, 2002. The County's major federal programs are 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 each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to 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 the 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 the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002. We noted certain instances of noncompliance that do not require inclusion in this report that we have reported to the management of the County in a separate letter dated June 20, 2003.

Internal Control Over Compliance

The management of the 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 the 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. However, we noted certain matters involving the internal control over federal compliance that do not require inclusion in this report that we have reported to management of the County in a separate letter dated June 20, 2003.

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, 2002 and have issued our report thereon dated June 23, 2003, 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 the financial statements of *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.



Betty Montgomery
Auditor of State

June 20, 2003

**FINANCIAL CONDITION
ASHTABULA COUNTY
DECEMBER 31, 2002**

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

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Workforce Investment Act Cluster CFDA 17.258/17.259/17.260 Highway Planning and Construction CFDA 20.205
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: > \$100,000
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

Finding Number	None
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3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	None
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ASHTABULA COUNTY, OHIO

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

FOR THE YEAR ENDED DECEMBER 31, 2002

**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, 2002
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COUNTY OF ASHTABULA



Sandra O'Brien, Auditor

25 West Jefferson Street, Jefferson, Ohio 44047

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FAX: (440) 576-3797

June 20, 2003

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

Citizens of Ashtabula County:

I am honored to present the twelfth 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, 2002. 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 2001 CAFR.
2. The Financial Section, which begins with the Independent Accountants' Report, 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 Units 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 Services Board, the Ashtabula County Board of Mental Retardation and Developmental Disabilities, the Community Mental Health Board, the Human Services Department, the Emergency Management Agency.

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

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

The County Risk Sharing Authority, Inc., (CORSA) is a shared risk pool and the Ashtabula County District Library and the Ashtabula County Port Authority are related organizations whose relationships to the County are described in Notes 11 and 22 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 23 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 makes 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 City. 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 Cities 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 2002 brought significant growth to Ashtabula County. Ground was broken for the new Sidley Industrial Park located in Austinburg Township, which encompasses 200 acres north and west of the Clay Street/Route 45 intersection. The Industrial Park's anchor building is a Super Valu Distribution Center. The distribution center will service regional Save A Lot grocery stores.

Bennett Machine and Stamping, a die and metal stamping business, completed construction on a new 67,000 square foot facility in Geneva's Eagle Industrial Park.

Ther-a-Pedic of the Great Lakes, a handcrafted mattress company moved to the Village of Orwell. Construction was completed on a \$1.20 million, 48,600 square foot building last spring in the Orwell Industrial Park. Ther-a-Pedic of the Great Lakes was in Cleveland for about 50 years.

Kraftmaid is investing \$2 million in machinery and equipment and an additional \$250,000 toward additions and improvements to the Orwell Village plant. Kraftmaid manufactures 14,000 built to order cabinets or 1,200 kitchens every day and serves dealers and distributors throughout the U.S., Canada, Mexico, Japan and other countries. The Orwell facility opened in 1995.

Gabriel Performance Products expanded its operations by investing \$5.6 million in new equipment and machinery at its 40 acre plant site on State Road in Ashtabula Township. The company manufactures a variety of proprietary custom products as well as over 8 million pounds of specialty chemical products each year.

Changes in the Village of Jefferson during 2002 include creating light industrial zoning and annexing 86 acres owned by the Nassief family. The Bird Feeder opened in the home which formerly was the office of H & R Block. Absolute Touch Inc. doubled their massage and office space. Morningstar Insurance and Financial Services opened for business in mid-April.

Kinder Morgan Inc. formerly the Pinney Dock and Transport Company, in Ashtabula Township received U.S. Department of Commerce Federal Trade Zone designation. This will also benefit Millennium Chemicals which is also within the Trade Zone by exempting the company from paying taxes on its inventory.

Other growth in the County included the completion of a \$490,000 body shop in Conneaut. New business in the Andover area in 2002 included E&R Games, The Rivers Edge, Dinek's Decorating Décor, Sweet Buns and Northeastern Party Outlet. Rugala Chevy dealership was transferred to the Great Lakes Auto Group. Hardwick's Floral and Ohio Edison closed up their shops on the square.

Parker Hannifin's Gas Turbine Fuel Systems Division began operations on Parker Drive in Andover in March 1980. An expansion in 1983 was followed by a major 44,000 square foot expansion in 1988. More than 140 employees were relocated or lost their jobs when Parker Hannifin closed its doors in Andover on June 21, 2002.

Composite One moved to their warehouse facility in Kister Court. Composite One, created from Lake Erie Fiberglass and GLS Corporation, is a distributor of raw materials for fiberglass reinforced plastics industry.

Lowe's Home Improvement opened its 150,000 square feet superstore stocking 40,000 different items to help customers build, improve and beautify their homes in the Ashtabula area.

Sleep Inn built a new facility in Saybrook Township.

The economic slowdown caused reductions in the workforce for General Aluminum in Conneaut and Premis in North Kingsville.

Future Outlook and Major Initiatives

Dominion Energy, based in Richmond Virginia, expressed a desire to construct a 1,200-megawatt, coal-fired generation station on 636 acres of lakefront land near the Pennsylvania line. Dominion has secured options on 636 acres near the Pittsburgh and Conneaut Dock Company. Two parcels, both north of Route 20, comprise the site. If the project gets a green light, the plant would not be operational until 2008, at the earliest.

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

In the spring of 2002, the Ohio Department of Natural Resources entered into a memorandum of understanding with the Ashtabula County Commissioners giving approval for the construction of a lodge and conference center at Geneva State Park. The lodge, which would be the ninth state park facility, would be 100,000 square feet and cover 23 acres.

PlastPro 2000 announced plans to open a manufacturing plant in the North Bend Industrial Park. PlastPro 2000 Incorporated purchased the present Zehrco facility. The company plans to begin producing its line of fiberglass exterior doors for commercial and residential use.

Middlefield Bank will be opening a branch in the Village of Orwell.

Five of the eight school districts in Ashtabula County are in various stages of building new schools thanks to the voters and the Ohio School Facilities Commission matching dollars. Commission inspectors declared buildings in individual districts unsuitable because of various age and site-related deficiencies.

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, 2002, and the amounts and percentage of increases and decreases in relation to prior year's amounts.

	2001 Amount	2002 Amount	Percent of Total	Change	Percent of Change
Revenues:					
Property and Other Local Taxes	\$13,579,251	\$14,040,463	15.98%	\$461,212	3.40%
Permissive Sales Taxes	7,071,360	8,727,481	9.94	1,656,121	23.42
Charges for Services	8,990,455	7,555,654	8.60	(1,434,801)	(15.96)
Licenses and Permits	101,626	115,400	0.13	13,774	13.55
Fines and Forfeitures	911,096	683,636	0.78	(227,460)	(24.97)
Intergovernmental	47,552,582	54,436,350	61.97	6,883,768	14.48
Special Assessments	314,702	303,582	0.35	(11,120)	(3.53)
Interest	1,944,697	893,456	1.02	(1,051,241)	(54.06)
Other	1,110,975	1,085,594	1.23	(25,381)	(2.28)
Total Revenue	<u>\$81,576,744</u>	<u>\$87,841,616</u>	<u>100.00%</u>	<u>\$6,264,872</u>	

Property and other local taxes increased \$461,212 or 3.40 percent from 2001 to 2002. This increase is due to new construction within the County.

Permissive sales tax increased \$1,656,121 or 23.42 percent from 2001 to 2002. This increase is due to an improving economy.

Charges for services decreased \$1,434,801 or 15.96 percent from 2001 to 2002. This decrease is due to a decrease in the fees assessed.

Licenses and permits increased \$13,774 or 13.55 percent from 2001 to 2002. This increase is due to an increase in the number of licenses and permits issued.

Fines and Forfeitures decreased \$227,460 or 24.97 percent from 2001 to 2002. This decrease is due to a decrease in fees assessed for criminal activity.

Intergovernmental revenue increased \$6,883,768 or 14.48 percent due to a new grant for Family and Children First and an increase in State and Federal funding to several other departments.

Interest revenue decreased \$1,051,241 or 54.06 percent due to lower interest rates.

Other revenue decreased \$25,381 or 2.28 percent due to a Workers' Compensation refund and other miscellaneous refunds.

The following schedule presents a summary of general, special revenue, debt service and capital project funds expenditures for the year ended December 31, 2002 and the percentage of increases or decreases in relation to prior year amounts.

	2001 Amount	2002 Amount	Percent of Total	Change	Percent of Change
Expenditures:					
Current:					
General Government					
Legislative and Executive	\$10,575,370	\$10,501,834	11.34%	(\$73,536)	(0.70) %
Judicial	3,907,372	3,562,052	3.85	(345,320)	(8.84)
Public Safety	9,065,006	8,149,091	8.80	(915,915)	(10.10)
Public Works	6,433,871	7,286,647	7.87	852,776	13.25
Health	18,910,911	21,239,556	22.93	2,328,645	12.31
Human Services	34,265,468	35,154,683	37.96	889,215	2.60
Conservation and Recreation	344,473	708,880	0.76	364,407	105.79
Other	627,206	598,412	0.65	(28,794)	(4.59)
Capital Outlay	1,764,247	3,611,384	3.90	1,847,137	104.70
Debt Service:					
Principal Retirement	1,127,148	1,261,596	1.36	134,448	11.93
Interest and Fiscal Charges	461,352	531,466	0.58	70,114	15.20
Total Expenditures	<u>\$87,482,424</u>	<u>\$92,605,601</u>	<u>100.00%</u>	<u>\$5,123,177</u>	

General government legislative and executive expenditures decreased \$73,536 or .70 percent due a reduction in employee salary expenditures.

Public Safety decreased \$915,915 or 10.10 percent due to reductions at the Youth Detention Facility, the elimination of the Drug Task Force and general cutbacks in several departments.

Health increased \$2,328,645 or 12.31 percent due to increases in the cost of several health programs.

Human Services increased \$889,215 or 2.60 percent due to public assistance administrative, social services, transportation and senior services costs increases.

Capital outlay expenditures increased \$1,847,137 or 104.70 percent due to renovations to the Nursing Home and the Health Department.

General Fund Balance

The fund balance of the General fund increased from \$4,566,702 to \$4,584,723 during 2002. This decrease is due primarily to the decrease of County revenues.

Enterprise Fund

The enterprise fund operated by the County is the Sanitary Revenue fund. Operating revenues in the Sanitary Revenue fund totaled \$1,574,483 with depreciation expense of \$967,670, an operating loss of \$429,511 and retained earnings at year-end of \$5,719,005. The operating loss resulted from an increase in operating expenses.

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, 2002, assets held in the trust funds totaled \$882,696 while assets in agency funds totaled \$97,929,395. 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, 2002, 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, stock and overnight repurchase agreements (repos). Interest earned by the primary government in 2002 was \$929,455.

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 \$88,311,558.

Debt Management

In 2002 the County retired \$812,653 in general obligation bonds, \$245,000 in special assessment bonds, \$63,135 in OPWC loans, \$8,000 in revenue bonds, and \$184,524 in OWDA loans. The amount of outstanding general obligation bonds at December 31, 2002 is \$6,538,247; \$515,000 special assessment bonds; \$476,319 OPWC loans; and \$18,272,226 OWDA loans. The overall legal debt margin at December 31, 2002, was \$31,083,436, with an unvoted debt margin of \$6,944,265.

The County's credit rating from Moody's Investors Service, Inc. was downgraded in April 1999 from "A3" to "A2". 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, 2002, by our independent auditor, Betty Montgomery, 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, 2001.

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 the Deputy Auditor, Rock Benson. I gratefully acknowledge his 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

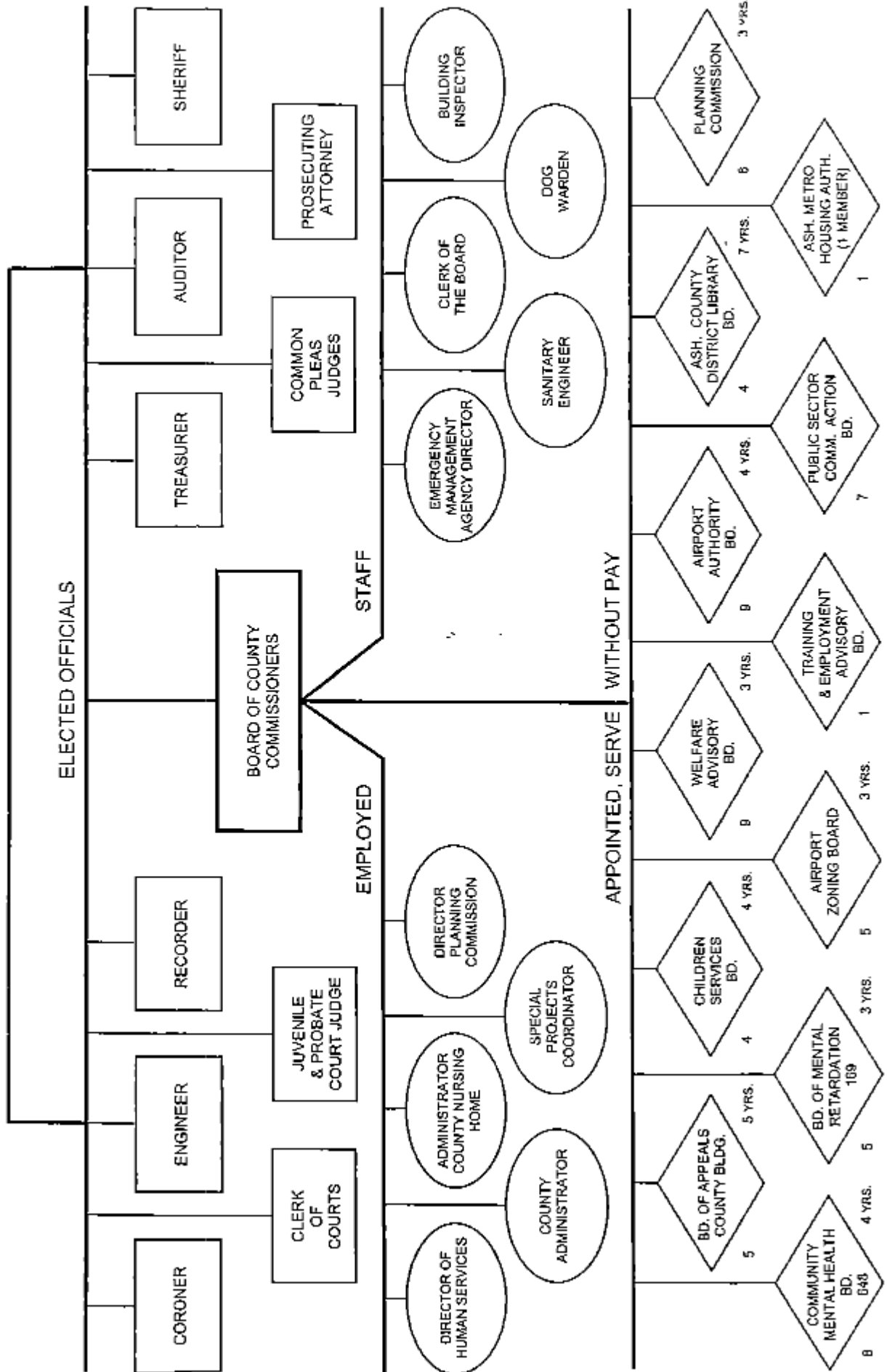
Ashtabula County Elected Officials

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	Timothy T. Martin
County Coroner	Robert Malinowski

CHART OF ASHTABULA COUNTY GOVERNMENT

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

VOTERS OF ASHTABULA COUNTY



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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Ashtabula County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2001

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.



William Patrick Wertz

President

Jeffrey R. Emery

Executive Director

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

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, 2002, 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 33 percent and 58 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 auditing standards generally accepted in the United States of America 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 provides 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, 2002, 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 accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2003 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.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the County taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are 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.

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

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

Betty Montgomery
Auditor of State

June 20, 2003

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, 2002, 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, 2002

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
Assets and Other Debits					
Assets					
Equity in Pooled Cash and Cash Equivalents	\$4,560,883	\$19,053,778	\$553,606	\$1,146,037	\$1,959,290
Cash and Cash Equivalents in Segregated Accounts	3,250	2,716,960	0	0	0
Receivables:					
Taxes	638,597	0	0	0	0
Accounts	129,327	114,247	0	3,564	885,211
Special Assessments	0	0	0	0	151,139
Accrued Interest	0	61,892	0	0	0
Due from Component Unit	90,000	0	0	0	0
Due from Other Governments	1,082,624	9,612,842	0	0	0
Due from Agency Funds:					
Property and Other Taxes	2,811,037	8,013,931	780,440	0	0
Special Assessments	0	135,978	609,990	0	0
Materials and Supplies					
Inventory	44,227	69,921	0	0	0
Loans Receivable	679	2,588,375	0	0	0
Prepaid Items	121,668	270	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	28,085,858
Other Debits					
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	\$9,482,292	\$42,368,194	\$1,944,036	\$1,149,601	\$31,081,498

Fiduciary Fund Types	Account Groups		Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Obligations			
\$6,840,688	\$0	\$0	\$34,114,282	\$0	\$34,114,282
1,802,596	0	0	4,522,806	445,309	4,968,115
79,019,246	0	0	79,657,843	0	79,657,843
4,450,807	0	0	5,583,156	81,947	5,665,103
745,968	0	0	897,107	0	897,107
3,183	0	0	65,075	0	65,075
0	0	0	90,000	0	90,000
5,949,603	0	0	16,645,069	15,936	16,661,005
0	0	0	11,605,408	0	11,605,408
0	0	0	745,968	0	745,968
0	0	0	114,148	13,429	127,577
0	0	0	2,589,054	0	2,589,054
0	0	0	121,938	7,190	129,128
0	37,535,783	0	65,621,641	778,073	66,399,714
0	0	494,592	494,592	0	494,592
0	0	59,014	59,014	0	59,014
0	0	13,202,197	13,202,197	0	13,202,197
0	0	455,986	455,986	0	455,986
<u>\$98,812,091</u>	<u>\$37,535,783</u>	<u>\$14,211,789</u>	<u>\$236,585,284</u>	<u>\$1,341,884</u>	<u>\$237,927,168</u>

(continued)

Ashtabula County, Ohio
Combined Balance Sheet
All Fund Types, Account Groups
and Discretely Presented Component Units (continued)
December 31, 2002

	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	\$225,040	\$1,561,414	\$0	\$0	\$32,815
Contracts Payable	0	3,929	0	0	27,603
Accrued Wages and Benefits	429,409	1,031,389	0	0	17,339
Compensated Absences Payable	33,472	66,531	0	0	37,451
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	444,565	1,058,467	0	0	16,167
Deferred Revenue	3,765,083	17,065,317	1,390,430	0	0
Undistributed Monies	0	0	0	0	0
Deposits Held and Due to Others	0	0	0	0	0
Notes Payable	0	0	0	0	0
Loans Payable	0	604,860	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	18,272,226
OPWC Loans Payable	0	0	0	0	421,319
General Obligation Bonds Payable	0	0	0	0	0
Revenue Bonds Payable	0	0	0	0	427,100
Special Assessment Debt with Governmental Commitment	0	0	0	0	0
<i>Total Liabilities</i>	<u>4,897,569</u>	<u>21,391,907</u>	<u>1,390,430</u>	<u>0</u>	<u>19,252,020</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	5,719,005
Fund Balance:					
Reserved for Encumbrances	590,920	3,613,395	0	405,369	0
Reserved for Inventory	44,227	69,921	0	0	0
Reserved for Loans	679	2,588,375	0	0	0
Reserved for Component Unit Loan	90,000	0	0	0	0
Unreserved, Undesignated	3,858,897	14,704,596	553,606	744,232	0
<i>Total Fund Equity and Other Credits</i>	<u>4,584,723</u>	<u>20,976,287</u>	<u>553,606</u>	<u>1,149,601</u>	<u>11,829,478</u>
<i>Total Liabilities, Fund Equity and Other Credits</i>	<u>\$9,482,292</u>	<u>\$42,368,194</u>	<u>\$1,944,036</u>	<u>\$1,149,601</u>	<u>\$31,081,498</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
Trust and Agency	General Fixed Assets	General Long-Term Obligations			
\$0	\$0	\$0	\$1,819,269	\$11,416	\$1,830,685
0	0	0	31,532	0	31,532
0	0	0	1,478,137	10,071	1,488,208
0	0	3,169,623	3,307,077	1,778	3,308,855
0	0	0	0	90,000	90,000
11,605,408	0	0	11,605,408	0	11,605,408
745,968	0	0	745,968	0	745,968
77,300,203	0	0	78,819,402	8,148	78,827,550
0	0	0	22,220,830	14,936	22,235,766
3,743,261	0	0	3,743,261	0	3,743,261
4,534,555	0	0	4,534,555	0	4,534,555
0	0	3,500,000	3,500,000	0	3,500,000
0	0	0	604,860	0	604,860
0	0	48,354	48,354	0	48,354
0	0	385,565	385,565	10,000	395,565
0	0	0	18,272,226	0	18,272,226
0	0	55,000	476,319	0	476,319
0	0	6,538,247	6,538,247	0	6,538,247
0	0	0	427,100	0	427,100
0	0	515,000	515,000	0	515,000
97,929,395	0	14,211,789	159,073,110	146,349	159,219,459
0	37,535,783	0	37,535,783	0	37,535,783
0	0	0	6,110,473	301,895	6,412,368
0	0	0	5,719,005	462,818	6,181,823
8,489	0	0	4,618,173	0	4,618,173
0	0	0	114,148	0	114,148
0	0	0	2,589,054	0	2,589,054
0	0	0	90,000	0	90,000
874,207	0	0	20,735,538	430,822	21,166,360
882,696	37,535,783	0	77,512,174	1,195,535	78,707,709
\$98,812,091	\$37,535,783	\$14,211,789	\$236,585,284	\$1,341,884	\$237,927,168

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, 2002*

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenues			
Property and Other Local Taxes	\$3,248,601	\$10,033,612	\$744,539
Permissive Sales Taxes	8,727,481	0	0
Charges for Services	2,497,332	4,792,845	160,336
Licenses and Permits	19,815	95,585	0
Fines and Forfeitures	485,412	174,311	0
Intergovernmental	3,425,003	50,933,157	76,531
Special Assessments	0	0	303,582
Interest	743,980	113,160	0
Other	913,068	171,183	1,343
<i>Total Revenues</i>	<u>20,060,692</u>	<u>66,313,853</u>	<u>1,286,331</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	6,038,260	4,463,574	0
Judicial	3,477,932	84,120	0
Public Safety	6,357,910	1,791,181	0
Public Works	196,626	7,090,021	0
Health	160,258	21,079,298	0
Human Services	1,321,503	33,833,180	0
Conservation and Recreation	708,880	0	0
Other	598,412	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	161,800	42,143	1,057,653
Interest and Fiscal Charges	22,478	275	508,713
<i>Total Expenditures</i>	<u>19,044,059</u>	<u>68,383,792</u>	<u>1,566,366</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,016,633</u>	<u>(2,069,939)</u>	<u>(280,035)</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	23,884	0	0
Inception of Capital Lease	262,804	0	0
Proceeds of Bonds	0	0	225,000
Operating Transfers In	535,786	1,726,723	75,000
Operating Transfers Out	(1,811,711)	(679,527)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(989,237)</u>	<u>1,047,196</u>	<u>300,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	27,396	(1,022,743)	19,965
<i>Fund Balances Beginning of Year</i>	4,566,702	22,047,607	533,641
Decrease in Reserve for Inventory	(9,375)	(48,577)	0
<i>Fund Balances End of Year</i>	<u>\$4,584,723</u>	<u>\$20,976,287</u>	<u>\$553,606</u>

See accompanying notes to the general purpose financial statements

Capital Projects	Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)
\$13,711	\$0	\$14,040,463
0	0	8,727,481
105,141	0	7,555,654
0	0	115,400
23,913	0	683,636
1,659	407,126	54,843,476
0	0	303,582
36,316	10,567	904,023
0	24,745	1,110,339
180,740	442,438	88,284,054
0	0	10,501,834
0	0	3,562,052
0	13,793	8,162,884
0	0	7,286,647
0	0	21,239,556
0	385,378	35,540,061
0	0	708,880
0	0	598,412
3,611,384	0	3,611,384
0	0	1,261,596
0	0	531,466
3,611,384	399,171	93,004,772
(3,430,644)	43,267	(4,720,718)
0	0	23,884
0	0	262,804
0	0	225,000
168,403	0	2,505,912
(54,269)	0	(2,545,507)
114,134	0	472,093
(3,316,510)	43,267	(4,248,625)
4,466,111	839,429	32,453,490
0	0	(57,952)
\$1,149,601	\$882,696	\$28,146,913

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, 2002*

	General Fund		
	Revised	Actual	Variance
	Budget		Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$3,009,800	\$3,248,601	\$238,801
Permissive Sales Taxes	7,500,000	8,088,884	588,884
Charges for Services	2,847,189	2,763,590	(83,599)
Licenses and Permits	18,920	20,355	1,435
Fines and Forfeitures	361,800	466,451	104,651
Intergovernmental	2,737,000	3,418,212	681,212
Special Assessments	0	0	0
Interest	507,800	741,848	234,048
Other	49,852	913,068	863,216
<i>Total Revenues</i>	<u>17,032,361</u>	<u>19,661,009</u>	<u>2,628,648</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	6,230,242	5,982,969	247,273
Judicial	3,925,625	3,811,198	114,427
Public Safety	6,511,615	6,466,749	44,866
Public Works	201,948	199,826	2,122
Health	163,634	163,376	258
Human Services	1,375,552	1,341,049	34,503
Conservation and Recreation	355,991	355,000	991
Other	1,555,412	1,078,654	476,758
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>20,320,019</u>	<u>19,398,821</u>	<u>921,198</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,287,658)</u>	<u>262,188</u>	<u>3,549,846</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	0	23,884	23,884
Proceeds of Bonds	0	0	0
Advances In	0	300,000	300,000
Advances Out	0	0	0
Operating Transfers In	2,150,905	535,786	(1,615,119)
Operating Transfers Out	(2,510,448)	(1,811,711)	698,737
<i>Total Other Financing Sources (Uses)</i>	<u>(359,543)</u>	<u>(952,041)</u>	<u>(592,498)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(3,647,201)</u>	<u>(689,853)</u>	<u>2,957,348</u>
<i>Fund Balances Beginning of Year</i>	3,783,259	3,783,259	0
Prior Year Encumbrances Appropriated	596,633	596,633	0
<i>Fund Balances End of Year</i>	<u>\$732,691</u>	<u>\$3,690,039</u>	<u>\$2,957,348</u>

Special Revenue Funds			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$9,457,357	\$10,033,612	\$576,255	\$744,607	\$744,539	(\$68)
0	0	0	0	0	0
4,088,674	4,523,967	435,293	172,625	160,336	(12,289)
87,226	95,697	8,471	0	0	0
318,810	261,423	(57,387)	0	0	0
50,255,784	43,222,289	(7,033,495)	72,500	76,531	4,031
0	0	0	303,582	303,582	0
85,000	57,729	(27,271)	0	0	0
451,298	171,183	(280,115)	0	1,343	1,343
64,744,149	58,365,900	(6,378,249)	1,293,314	1,286,331	(6,983)
4,239,539	2,727,587	1,511,952	0	0	0
124,859	85,841	39,018	0	0	0
2,366,694	1,907,644	459,050	0	0	0
7,910,606	7,334,485	576,121	0	0	0
17,001,542	15,869,243	1,132,299	0	0	0
41,559,467	37,441,946	4,117,521	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
40,000	40,000	0	1,058,139	1,057,653	486
0	0	0	540,129	508,713	31,416
73,242,707	65,406,746	7,835,961	1,598,268	1,566,366	31,902
(8,498,558)	(7,040,846)	1,457,712	(304,954)	(280,035)	24,919
0	0	0	0	0	0
0	0	0	134,000	225,000	91,000
0	0	0	0	0	0
(300,000)	(300,000)	0	0	0	0
1,544,857	1,726,723	181,866	155,000	75,000	(80,000)
(1,253,421)	(679,527)	573,894	0	0	0
(8,564)	747,196	755,760	289,000	300,000	11,000
(8,507,122)	(6,293,650)	2,213,472	(15,954)	19,965	35,919
15,302,039	15,302,039	0	533,641	533,641	0
4,925,878	4,925,878	0	0	0	0
\$11,720,795	\$13,934,267	\$2,213,472	\$517,687	\$553,606	\$35,919

(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, 2002*

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$14,000	\$13,711	(\$289)
Permissive Sales Taxes	0	0	0
Charges for Services	69,808	103,651	33,843
Licenses and Permits	0	0	0
Fines and Forfeitures	25,600	25,449	(151)
Intergovernmental	275,000	1,659	(273,341)
Special Assessments	0	0	0
Interest	35,953	41,719	5,766
Other	0	0	0
<i>Total Revenues</i>	<u>420,361</u>	<u>186,189</u>	<u>(234,172)</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
Other	0	0	0
Capital Outlay	4,630,418	4,016,753	613,665
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>4,630,418</u>	<u>4,016,753</u>	<u>613,665</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,210,057)</u>	<u>(3,830,564)</u>	<u>379,493</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	0	0	0
Proceeds of Bonds	0	0	0
Advances - In	0	0	0
Advances - Out	0	0	0
Operating Transfers In	143,238	168,403	25,165
Operating Transfers Out	(86,470)	(54,269)	32,201
<i>Total Other Financing Sources (Uses)</i>	<u>56,768</u>	<u>114,134</u>	<u>57,366</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(4,153,289)</u>	<u>(3,716,430)</u>	<u>436,859</u>
Fund Balances Beginning of Year	1,428,382	1,428,382	0
Prior Year Encumbrances Appropriated	<u>3,024,574</u>	<u>3,024,574</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$299,667</u>	<u>\$736,526</u>	<u>\$436,859</u>

See accompanying notes to the general purpose financial statements

Expendable Trust			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$13,225,764	\$14,040,463	\$814,699
0	0	0	7,500,000	8,088,884	588,884
0	0	0	7,178,296	7,551,544	373,248
0	0	0	106,146	116,052	9,906
0	0	0	706,210	753,323	47,113
22,212	21,779	(433)	53,362,496	46,740,470	(6,622,026)
0	0	0	303,582	303,582	0
9,000	7,961	(1,039)	637,753	849,257	211,504
33,200	24,745	(8,455)	534,350	1,110,339	575,989
64,412	54,485	(9,927)	83,554,597	79,553,914	(4,000,683)
0	0	0	10,469,781	8,710,556	1,759,225
0	0	0	4,050,484	3,897,039	153,445
0	0	0	8,878,309	8,374,393	503,916
0	0	0	8,112,554	7,534,311	578,243
0	0	0	17,165,176	16,032,619	1,132,557
121,224	53,287	67,937	43,056,243	38,836,282	4,219,961
0	0	0	355,991	355,000	991
0	0	0	1,555,412	1,078,654	476,758
0	0	0	4,630,418	4,016,753	613,665
0	0	0	1,098,139	1,097,653	486
0	0	0	540,129	508,713	31,416
121,224	53,287	67,937	99,912,636	90,441,973	9,470,663
(56,812)	1,198	58,010	(16,358,039)	(10,888,059)	5,469,980
0	0	0	0	23,884	23,884
0	0	0	134,000	225,000	91,000
0	0	0	0	300,000	300,000
0	0	0	(300,000)	(300,000)	0
0	0	0	3,994,000	2,505,912	(1,488,088)
0	0	0	(3,850,339)	(2,545,507)	1,304,832
0	0	0	(22,339)	209,289	231,628
(56,812)	1,198	58,010	(16,380,378)	(10,678,770)	5,701,608
462,324	462,324	0	21,509,645	21,509,645	0
9,672	9,672	0	8,556,757	8,556,757	0
\$415,184	\$473,194	\$58,010	\$13,686,024	\$19,387,632	\$5,701,608

Ashtabula County, Ohio
*Combined Statement of Revenues,
Expenses and Changes in Fund Equity
Proprietary Fund Type
and Ashtabula County Airport-Discretely Presented Component Unit
For the Year Ended December 31, 2002*

	Enterprise	Ashtabula County Airport Component Unit	Totals (Memorandum Only) Reporting Entity
Operating Revenues			
Charges for Services	\$1,574,483	\$193,790	\$1,768,273
Rent	0	18,872	18,872
Other	0	724	724
<i>Total Operating Revenues</i>	<u>1,574,483</u>	<u>213,386</u>	<u>1,787,869</u>
Operating Expenses			
Personal Services	448,777	70,566	519,343
Contractual Services	484,676	110,766	595,442
Materials and Supplies	65,524	89,028	154,552
Other	37,347	9,761	47,108
Depreciation	967,670	42,199	1,009,869
<i>Total Operating Expenses</i>	<u>2,003,994</u>	<u>322,320</u>	<u>2,326,314</u>
<i>Operating Loss</i>	<u>(429,511)</u>	<u>(108,934)</u>	<u>(538,445)</u>
Non-Operating Revenues (Expenses)			
Interest	25,432	1,143	26,575
Operating Grants	208,266	104,354	312,620
Capital Contributions	185,186	68,299	253,485
Interest and Fiscal Charges	(166,294)	(3,359)	(169,653)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>252,590</u>	<u>170,437</u>	<u>423,027</u>
<i>Net Income (Loss) Before Operating Transfers</i>	<u>(176,921)</u>	<u>61,503</u>	<u>(115,418)</u>
Operating Transfers In	39,595	0	39,595
<i>Net Income (Loss)</i>	<u>(137,326)</u>	<u>61,503</u>	<u>(75,823)</u>
<i>Retained Earnings Beginning of Year -Restated (See Note 3)</i>	<u>5,856,331</u>	<u>401,315</u>	<u>6,257,646</u>
<i>Retained Earnings End of Year</i>	5,719,005	462,818	6,181,823
<i>Contributed Capital Beginning and End of Year</i>	<u>6,110,473</u>	<u>301,895</u>	<u>6,412,368</u>
<i>Total Fund Equity End of Year</i>	<u>\$11,829,478</u>	<u>\$764,713</u>	<u>\$12,594,191</u>

See accompanying notes to the general purpose financial statements

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, 2002

	<u>Ash/Craft Industries</u>
Support and Revenues	
Contributions:	
Ashtabula County Board of Mental Retardation	\$149,158
Sales	372,347
Interest	4,409
Other	<u>2,242</u>
<i>Total Support and Revenues</i>	<u>528,156</u>
Expenses	
Labor, Participants	340,301
Employee Benefits	21,800
Payroll Taxes and Insurance	22,682
Materials and Supplies	36,756
Repairs, Maintenance and Support Services	2,648
Advertising	1,495
Utilities	11,812
Labor, Contract	12,280
Legal and Professional Fees	3,813
Client Activity	2,683
Rent	34,950
Miscellaneous	11,301
Depreciation	<u>17,414</u>
<i>Total Expenses</i>	<u>519,935</u>
<i>Excess of Support and Revenues Over Expenses</i>	8,221
<i>Fund Balance Beginning of Year</i>	<u>422,601</u>
<i>Fund Balance End of Year</i>	<u><u>\$430,822</u></u>

See accompanying notes to the general purpose financial statements

Ashtabula County, Ohio
*Statement of Revenues, Expenses and
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
Proprietary Fund Type
For the Year Ended December 31, 2002*

	Enterprise Fund		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues			
Charges for Services	\$1,139,387	\$1,534,744	\$395,357
Interest	102,740	28,489	(74,251)
Grants	1,293,539	208,266	(1,085,273)
Other Operating Revenues	15,370	0	(15,370)
Proceeds of OWDA Loans	14,481,230	15,125,291	644,061
<i>Total Revenues</i>	<u>17,032,266</u>	<u>16,896,790</u>	<u>(135,476)</u>
Expenses			
Current:			
Personal Services	481,959	434,285	47,674
Contractual Services	1,266,938	1,146,580	120,358
Materials and Supplies	73,947	51,624	22,323
Other	41,347	37,347	4,000
Capital Outlay	15,558,852	14,962,561	596,291
Debt Service:			
Principal Retirement	216,019	215,659	360
Interest and Fiscal Charges	168,641	168,641	0
<i>Total Expenses</i>	<u>17,807,703</u>	<u>17,016,697</u>	<u>791,006</u>
<i>Excess of Revenues Under Expenses</i>	(775,437)	(119,907)	655,530
Operating Transfers In	30,000	39,595	9,595
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(745,437)	(80,312)	665,125
<i>Fund Equity Beginning of Year</i>	1,652,902	1,652,902	0
Prior Year Encumbrances Appropriated	231,333	231,333	0
<i>Fund Equity End of Year</i>	<u>\$1,138,798</u>	<u>\$1,803,923</u>	<u>\$665,125</u>

See accompanying notes to the general purpose financial statements

Ashtabula County, Ohio
Combined Statement of Cash Flows
Proprietary Fund Type and
Discretely Presented Component Units
For the Year Ended December 31, 2002

	<u>Enterprise</u>	<u>Component Units</u>	<u>Totals (Memorandum Only) Reporting Entity</u>
<i>Increase (Decrease) in Cash and Cash Equivalents</i>			
Cash Flows from Operating Activities			
Cash Received from Customers	\$1,534,744	\$595,348	\$2,130,092
Cash Received from Sales Taxes	0	7,530	7,530
Cash Received from Interest	0	4,410	4,410
Cash Payments to Suppliers for Goods	(51,624)	(156,318)	(207,942)
Cash Payments for Contractual Services	(1,143,580)	(223,616)	(1,367,196)
Cash Payments for Employee Services and Benefits	(434,285)	(352,829)	(787,114)
Cash Payments to State	0	(7,528)	(7,528)
Other Operating Revenues	0	724	724
Other Operating Expenses	(37,347)	(12,518)	(49,865)
<i>Net Cash Used for Operating Activities</i>	<u>(132,092)</u>	<u>(144,797)</u>	<u>(276,889)</u>
Cash Flows from Noncapital Financing Activities			
Transfers In from Other Funds	39,595	0	39,595
Operating Grants	208,266	160,460	368,726
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>247,861</u>	<u>160,460</u>	<u>408,321</u>
Cash Flows from Capital and Related Financing Activities			
Receipts From Private Industry	0	27,000	27,000
Principal Paid on Capital Leases	0	(5,000)	(5,000)
Interest Paid on Capital Leases	0	(602)	(602)
Principal Paid on Revenue Bonds	(8,000)	0	(8,000)
Interest Paid on Revenue Bonds	(21,755)	0	(21,755)
Principal Paid on OWDA Loan	(184,524)	0	(184,524)
Interest Paid on OWDA Loan	(146,886)	0	(146,886)
Principal Paid on OPWC Loan	(23,135)	0	(23,135)
Proceeds from OWDA Loan	15,125,291	0	15,125,291
Acquisition of Capital Assets	(14,812,316)	(17,391)	(14,829,707)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(71,325)</u>	<u>4,007</u>	<u>(67,318)</u>
Cash Flows from Investing Activities			
Interest on Investments	28,489	1,143	29,632
<i>Net Increase in Cash and Cash Equivalents</i>	72,933	20,813	93,746
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,886,357</u>	<u>424,496</u>	<u>2,310,853</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$1,959,290</u></u>	<u><u>\$445,309</u></u>	<u><u>\$2,404,599</u></u>

(continued)

Ashtabula County, Ohio
Combined Statement of Cash Flows
Proprietary Fund Type and
Discretely Presented Component Units (continued)
For the Year Ended December 31, 2002

	Enterprise	Component Units	Totals (Memorandum Only) Reporting Entity
Reconciliation of Operating Loss to Net Cash Used for Operating Activities			
<i>Operating Loss</i>	(\$429,511)	(\$100,713)	(\$530,224)
<i>Adjustments:</i>			
Depreciation	967,670	59,613	1,027,283
(Increase) Decrease in Assets:			
Accounts Receivable	(757,176)	(56,584)	(813,760)
Special Assessments Receivable	38,632	0	38,632
Materials and Supplies Inventory	0	7,397	7,397
Prepaid Items	46	(1,766)	(1,720)
Increase (Decrease) in Liabilities:			
Accounts Payable	9,402	(59,763)	(50,361)
Contracts Payable	24,353	0	24,353
Accrued Wages and Benefits	5,002	3,697	8,699
Compensated Absences Payable	7,091	(6,110)	981
Due to Other Governments	2,399	9,432	11,831
<i>Net Cash Used for Operating Activities</i>	(\$132,092)	(\$144,797)	(\$276,889)

See accompanying notes to the general purpose financial statements

Ashtabula County, Ohio
Combining Balance Sheet
All Discretely Presented Component Units
December 31, 2002

	Ashtabula County Airport Authority	Ash/Craft Industries	Totals
Assets			
Cash and Cash Equivalents in Segregated Accounts	\$60,880	\$384,429	\$445,309
Accounts Receivable	74,480	7,467	81,947
Due from Other Governments	14,936	1,000	15,936
Materials and Supplies Inventory	13,429	0	13,429
Prepaid Items	0	7,190	7,190
Fixed Assets (net, where applicable of accumulated depreciation)	734,717	43,356	778,073
<i>Total Assets</i>	<u>\$898,442</u>	<u>\$443,442</u>	<u>\$1,341,884</u>
Liabilities			
Accounts Payable	\$7,362	\$4,054	\$11,416
Accrued Wages and Benefits	2,546	7,525	10,071
Compensated Absences Payable	1,778	0	1,778
Due to Primary Government	90,000	0	90,000
Due to Other Governments	7,107	1,041	8,148
Deferred Revenue	14,936	0	14,936
Capital Leases Payable	10,000	0	10,000
<i>Total Liabilities</i>	<u>133,729</u>	<u>12,620</u>	<u>146,349</u>
Fund Equity			
Contributed Capital	301,895	0	301,895
Retained Earnings:			
Unreserved (Deficit)	462,818	0	462,818
Fund Balance:			
Unreserved, Undesignated	0	430,822	430,822
<i>Total Fund Equity</i>	<u>764,713</u>	<u>430,822</u>	<u>1,195,535</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$898,442</u>	<u>\$443,442</u>	<u>\$1,341,884</u>

See accompanying notes to the general purpose financial statements

Ashtabula County, Ohio
Combining Statement of Cash Flows
All Discretely Presented Component Units
For the Year Ended December 31, 2002

	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	\$199,372	\$395,976	\$595,348
Cash Received from Sales Tax	7,530	0	7,530
Cash Received from Interest	0	4,410	4,410
Cash Payments to Suppliers for Goods	(91,087)	(65,231)	(156,318)
Cash Payments for Contractual Services	(207,785)	(15,831)	(223,616)
Cash Payments for Employee Services and Benefits	(75,560)	(277,269)	(352,829)
Cash Payments to State	(7,528)	0	(7,528)
Other Operating Revenues	724	0	724
Other Operating Expenses	(12,518)	0	(12,518)
<i>Net Cash Provided by (Used For) Operating Activities</i>	(186,852)	42,055	(144,797)
Cash Flows from Noncapital Financing Activities			
Operating Grants	160,460	0	160,460
Cash Flows from Capital and Related Financing Activities			
Receipts From Private Industry	27,000	0	27,000
Principal Paid on Capital Lease	(5,000)	0	(5,000)
Interest Paid on Capital Lease	(602)	0	(602)
Proceeds from Sale of Capital Assets	0	0	0
Acquisition of Capital Assets	0	(17,391)	(17,391)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	21,398	(17,391)	4,007
Cash Flows from Investing Activities			
Interest	1,143	0	1,143
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(3,851)	24,664	20,813
<i>Cash and Cash Equivalents Beginning of Year</i>	64,731	359,765	424,496
<i>Cash and Cash Equivalents End of Year</i>	\$60,880	\$384,429	\$445,309

(continued)

Ashtabula County, Ohio
Combining Statement of Cash Flows
All Discretely Presented Component Units (continued)
For the Year Ended December 31, 2002

	Ashtabula County Airport Authority	Ash/Craft Industries	Totals
Reconciliation of Operating Loss / Excess of Support and Revenues Over Expenses to Net Cash Provided by (Used for) Operating Activities			
<i>Operating Loss / Excess</i>	(\$108,934)	\$8,221	(\$100,713)
<i>Adjustments:</i>			
Depreciation	42,199	17,414	59,613
(Increase) Decrease in Assets:			
Accounts Receivable	(74,119)	17,535	(56,584)
Materials and Supplies Inventory	7,397	0	7,397
Prepaid Items	0	(1,766)	(1,766)
Increase (Decrease) in Liabilities:			
Accounts Payable	(59,836)	73	(59,763)
Accrued Wages and Benefits	186	3,511	3,697
Compensated Absences Payable	(6,110)	0	(6,110)
Due to Other Governments	12,365	(2,933)	9,432
<i>Net Cash Provided by (Used For) Operating Activities</i>	(\$186,852)	\$42,055	(\$144,797)

See accompanying notes to the general purpose financial statements

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Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2002

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 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. Since GASB Statement 29 provides the option to continue using the AICPA not-for-profit model, Ash/Craft has chosen this option.

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2002

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

Information related to Ash/Craft Industries and the Ashtabula County Airport Authority is presented in Notes 27 and 28.

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 11, 22 and 23 to the combined financial statements.

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

Note 2 - Summary of Significant Accounting Policies

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

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2002

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

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.

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:

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2002

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 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 and agency funds. The full accrual basis of accounting is followed for the proprietary funds.

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

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied. (See Note 8) Revenue from grants, entitlements and

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2002

donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (See Note 9), interest, federal and state grants and subsidies, state-levied locally shared (including gasoline tax and motor vehicle license fees), fees and rentals.

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

Property taxes for which there is an enforceable legal claim as of December 31, 2002, but which were levied to finance year 2003 operations, have been recorded as deferred revenue. Grants and entitlements received before eligibility requirements are met are also recorded as deferred revenue. On the modified accrual basis, receivables that will not be collected within the available period have also been reported as deferred revenue.

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

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

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 ordinance, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than the agency funds, are legally required to be budgeted and appropriated. Budgetary information for the 503 Corporation and 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 for all funds. Any budgetary modifications at this level may only be made by resolution of County Commissioners.

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.

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2002

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 fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation ordinance. On or about January 1, the certificate of estimated resources is amended to include unencumbered fund balances at December 31 of the preceding year. The certificate may be further amended during the year if the Finance Director determines, and the Budget Commission agrees that an estimate needs to be either increased or decreased. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the amended certificate when the original appropriations were adopted. The amounts reported in the budgetary statements as final amounts reflect the amounts in the final amended official certificate of estimated resources issued during 2002.

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. The amount reported as the original budgeted amounts in the budgetary statements reflect the first appropriated budget for that fund that covered the entire year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted amounts in the statement of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications passed by the Commissioners. During the year, several supplemental appropriation resolutions were legally enacted by the County Commissioners. The amounts of the increase were not significant.

Encumbrances As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are 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 expenditures plus encumbrances from exceeding appropriations. 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 the proprietary fund, 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.

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
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During 2002, investments were limited to nonnegotiable certificates of deposit, repurchase agreements, Federal National Mortgage Association Notes, stock, and STAROhio.

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2002.

Interest revenue credited to the general fund during 2002 amounted to \$743,980 which includes \$649,973 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, 2002 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."

Ashtabula County, Ohio
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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."

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 \$5,000 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 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:

<u>Description</u>	<u>Estimated Lives</u>
Building	25 years
Sewer System	25 years
Equipment	3-20 years
Vehicles	5 years

I. 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.

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J. 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 and contractually required retirement contributions 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, Ohio Water Development Authority 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.

Bond anticipation notes that are rolled over prior to the issuance of the financial statements and have a maturity date more than 12 months subsequent to the end of the fiscal year are reported in the general long-term obligations account group.

K. Contributed Capital

Contributed capital represents resources provided prior to 2001 to the enterprise fund from other funds, other governments, and private sources to enterprise funds that are not subject to repayment. These assets are recorded at their fair market value on the date donated. Depreciation on these assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end. Capital Contributions received after 2000 from other governments and private sources are reported as non-operating revenue and included in retained earnings on the operating statements. Capital contributions from other funds continues to be reported as contributed capital.

L. 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).

M. 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.

Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

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Notes to the General Purpose Financial Statements
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N. 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.

O. 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 Fund Equity

The sanitary revenue retained earnings increased by \$31,391 from \$5,824,940 to \$5,856,331 as of December 31, 2001. The increase is due to an understatement of OWDA loans payable.

The general fixed assets account group balance decreased by \$907,947 from \$35,490,052 to \$34,582,105. The decrease was due to an increase in the capitalization threshold for fixed assets from \$500 to \$5,000.

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 Statement of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - Proprietary Fund Type are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget and to 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).

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
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- 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) 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.
- e) Unrecorded cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP basis operating statements.

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

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	\$27,396	(\$1,022,743)	\$19,965	(\$3,316,510)	\$43,267
Net Adjustment for Revenue Accruals	(640,630)	(11,995,353)	0	6,031	8,657
Beginning Unrecorded Cash	(20,582)	297,547	0	(5,898)	(796)
Ending Unrecorded Cash	1,973	(248,684)	0	5,316	266
Beginning Fair Market Value Adjustment for Investments	0	(2,923)	0	0	0
Ending Fair Market Value Adjustment for Investments	0	891	0	0	0
Net Adjustment for Expenditure Accruals	424,221	11,869,548	0	0	357,242
Non-Budgeted Funds	0	(179,507)	0	0	0
Non-Budgeted Operations of the Departments	0	125,671	0	0	(396,080)
Advances In	300,000	0	0	0	0
Advances Out	0	(300,000)	0	0	0
Encumbrances	(782,231)	(4,838,097)	0	(405,369)	(11,358)
Budget Basis	<u>(\$689,853)</u>	<u>(\$6,293,650)</u>	<u>\$19,965</u>	<u>(\$3,716,430)</u>	<u>\$1,198</u>

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
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Net Loss/Excess of Support and Revenues Over Expenses
 Excess of Revenues Over (Under)/Expenses and Operating Transfers
 Proprietary Fund Type and Component Units

	Enterprise	Component Units
GAAP Basis	(\$137,326)	\$69,724
Net Adjustment for Revenue Accruals	465,484	0
OWDA Loan Proceeds	15,125,291	0
Net Adjustment for Expenditure Accruals	396,470	0
Capital Outlay	(14,812,316)	0
Excess of Support and Revenue		
Under Expenses-Non-Budgeted Activity	0	(69,724)
Depreciation Expense	(967,670)	0
Encumbrances	(150,245)	0
Budget Basis	(\$80,312)	\$0

Note 5 – Accountability

The nursing home special revenue fund had a deficit fund balance of \$33,525 as of December 31, 2002. This deficit was caused by the recognition of expenditures on the modified accrual basis of accounting which are substantially greater than expenditures recognized on the cash basis. The general fund is liable for any deficit and provides operating transfers when cash is required, not when accruals occur.

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.

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;

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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 and;
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.

Cash on Hand. At year end, the County had \$270,594 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 \$5,511,187 and the bank balance was \$4,842,253. Of the bank balance:

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1. \$1,308,155 was covered by federal depository insurance.
2. \$3,534,098 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	\$25,065,874	\$25,065,874	\$25,065,874
Federal National Mortgage Association Notes	961,369	961,369	961,369
American Electric Stock	3,395	3,395	3,395
Detroit Edison Stock	1,433	1,433	1,433
KeyBank Stock	184,733	184,733	184,733
Investment in State Treasurer's Investment Pool		6,638,503	6,638,503
Total	\$26,216,804	\$32,855,307	\$32,855,307

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:

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	Cash and Cash Equivalents	Investments
GASB Statement No. 9	\$38,637,088	\$0
Investments:		
Repurchase Agreements	(25,065,874)	25,065,874
Federal National Mortgage Association Notes	(961,369)	961,369
American Electric Stock	(3,395)	3,395
Detroit Edison Stock	(1,433)	1,433
KeyBank Stock	(184,733)	184,733
STAROhio	(6,638,503)	6,638,503
Cash on Hand	(270,594)	0
GASB Statement No.3	\$5,511,187	\$32,855,307

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 \$18,315 of federal food stamps at December 31, 2002. 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, 2002:

Balance at Beginning of Year	\$18,416
Amount received for distribution	0
Amount distributed to entitled recipients	(101)
Balance at end of year	\$18,315

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 2002 for real and public utility property taxes represents collections of the 2001 taxes. Property tax payments received during 2002 for tangible personal property (other than public utility property) are for 2002 taxes.

2002 real property taxes are levied after October 1, 2002 on the assessed value as of January 1, 2002, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2002 real property taxes are collected in and intended to finance 2003.

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. 2002 public utility property taxes which

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became a lien December 31, 2001, are levied after October 1, 2002, and are collected in 2003 with real property taxes.

2002 tangible personal property taxes are levied after October 1, 2001, on the value as of December 31, 2001. Collections are made in 2002. Tangible personal property assessments are 25 percent of true value for capital assets and 24 percent of true value for inventory.

The full tax rate for all County operations for the year ended December 31, 2002 was \$9.70 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2002 property tax receipts were based are as follows:

Real Property	\$1,381,234,740
Public Utility Personal Property	117,809,380
Tangible Personal Property	<u>210,233,910</u>
Total Assessed Value	<u><u>\$1,709,278,030</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 represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2002 for which there is an enforceable legal claim. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, 2002, nor were they intended to finance 2002 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 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.

Ashtabula County, Ohio
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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 2002 amounted to \$8,727,481.

Note 10 - Receivables

Receivables at December 31, 2002 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	\$13,487,294
Estimated Uncollectible	9,036,487
Net Receivable	\$4,450,807

A summary of the principal items of intergovernmental receivables follows:

Intergovernmental Receivables	Amount
General Fund:	
Local Government	\$1,082,624
Special Revenue Funds:	
Motor Vehicle and Gas Tax	7,933,407
Children's Service	5,547
Supported Living	1,871
County Board of Mental Retardation	1,196
Litter Control	23,980
Community Corrections	31,657
Youth Services	34,992
Community Mental Health	210,653
Emergency Management	217,665
Community Development	1,151,874
Total Special Revenue Funds	\$9,612,842

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Intergovernmental Receivables	Amount
Agency Funds:	
Auto License	\$597,295
Township Gas Tax	642,600
Undivided Local Government	1,450,397
Law Library	1,660
Library and Local Government	2,308,601
Homestead and Rollback	621,231
Local Government Revenue Assistance	327,819
	<hr/>
Total Agency Funds	5,949,603
	<hr/>
Grand Total	\$16,645,069
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At December 31, 2002, the Ashtabula County Airport, a discretely presented component unit, owed \$90,000 to the General fund. This amount is presented on the combined balance sheet as “due to primary government/due from component unit” and represents amounts the County loaned to the component unit.

Note 11- 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 2002 was \$331,461.

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

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\$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	250,000
Ohio Stop Gap (Additional Workers' Compensation Coverage)	1,000,000
Building and Contents - Replacement Cost	88,311,558
Other Property Insurance:	
Extra Expense	1,000,000
Data Processing Equipment	1,449,475
Contractors Equipment	2,506,133
Valuable Papers and Records	1,000,000
Automobile Physical Damage	1,000,000
Flood and Earthquake	100,000,000
Comprehensive Boiler and Machinery	100,000,000
Crime Insurance	1,000,000

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

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 injured employees. The balance of claims payable at December 31, 2002 represents an estimate of the liability for unpaid claims costs incurred by the plan prior to 1995. The claims liability of \$48,354, reported in the general long-term obligations account group at December 31, 2002, is based on the requirements of GASB Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in claims activity for the past two years are as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2001	\$137,693	\$44,042	\$0	\$181,735
2002	181,735	0	133,381	48,354

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Note 13 - Fixed Assets

A summary of the enterprise funds' fixed assets at December 31, 2002 follows:

	Enterprise
Land	\$20,436
Building	5,158,065
Sewer System	34,875,079
Equipment	558,993
Vehicles	238,150
Construction in Progress	1,526,710
Total Fixed Assets	42,377,433
Less: Accumulated Depreciation	(14,291,575)
Net Fixed Assets	\$28,085,858

A summary of changes in general fixed assets follows:

	Balance December 31, 2001	Additions	Deletions	Balance December 31, 2002
Land	\$400,067	\$0	\$0	\$400,067
Buildings	22,305,278	145,785	0	22,451,063
Improvements other than Buildings	433,273	0	0	433,273
Equipment	4,473,039	290,459	112,182	4,651,316
Vehicles	5,322,946	801,453	861,786	5,262,613
Constructon in Progress	1,647,502	2,835,734	145,785	4,337,451
Total	\$34,582,105	\$4,073,431	\$1,119,753	\$37,535,783

Note 14 - Defined Benefit Pension Plans

A. Ohio Public Employees Retirement System

All County employees, other than non-administrative full-time police officers and firefighters, participate in the Ohio Public Employees Retirement System of Ohio (OPERS), a cost-sharing multiple employer defined benefit pension plan administered by the Ohio Public Employees Retirement Board. OPERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. The authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

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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 10.1 percent. The 2002 employer pension contribution rate for the County was 8.55 percent of covered payroll decreased from 9.25 percent in 2001. The contribution for law enforcement employees for 2002 was 16.7. Contributions are authorized by State statute. The County's required contribution to OPERS for the years ended December 31, 2002, 2001, and 2000, were \$2,632,206, \$2,841,300 and \$1,912,342, respectively. The full amount has been contributed for 2001 and 2000. 76.38 percent has been contributed for 2002 with the remainder being reported as a liability in the respective funds.

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.

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 9.5 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, 2002, 2001, and 2000 were \$80,649, \$85,319, and \$50,144 respectively; 77.72 percent has been contributed for 2002 and 100 percent has been contributed for 2001 and 2000. The unpaid contribution for 2002 is recorded as a liability in the respective fund.

Note 15 - Postemployment Benefits

A. Ohio Public Employees Retirement System (OPERS)

The Ohio Public Employees Retirement System of Ohio (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No.12. A portion of each employer's contribution to OPERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 2002 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement. 5 percent was the portion that was used to fund health care for 2002. The employee contribution rate for law enforcement employees for 2002 was 16.7 percent: 5 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2002, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .5 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4 percent annually.

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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 402,041. The County's actual contributions for 2002 which were used to fund postemployment benefits were \$1,617,453. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2001, (the latest information available) were \$11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$16.4 billion and \$4.8 billion, respectively.

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 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 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$42,447 for 2002.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2001, was \$3.256 billion. For the year ended June 30, 2001, net health care costs paid by STRS were \$300,772,000 and there were 102,132 eligible benefit recipients.

Note 16 - 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, 2002, the liability for unpaid compensated absences was \$3,307,077 for the entire County.

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Note 17 - Long-term Debt

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
General Long Term Obligations			
Children Service Building - 1985	8.75 %	\$1,070,000	December 1 2005
Welfare Administration Building - 1985	8.75	1,610,000	December 1 2005
Human Services Building - 1998	5.35	500,000	March 1, 2008
Various Purpose - 1999	3.30	126,000	December 1, 2009
4H Building - 2000	5.00	6,135,000	December 1, 2030
County Building - 2001	4.90	1,000,000	December 1, 2041
Road Improvement	4.95	225,000	August 1, 2014
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 Road - 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
Nursing Home Improvement Note - 2001	5.61	3,500,000	May 15, 2003
Enterprise Fund Obligations			
Revenue Bonds - Sewer District Improvement - 1988 #1	5.00	509,700	December 1, 2028
OWDA Loan - Palmer Avenue - 1994	3.54	752,889	July 4, 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 - Driftwood Sanitary Sewer - 2000	-	308,097	-
OWDA Loan - Rome Rock Creek - 2000	-	351,156	-
OWDA Loan - North Bend Sewer - 2000	-	185,259	-
OWDA Loan - AshCraft Wastewater - 2001	3.99	1,103,955	March 1, 2021
OWDA Loan - Holiday Campground Wastewater	1.00	567,628	
OWDA Loan - Water System #1	2.26	5,005,905	January 1, 2004
OWDA Loan - Waterline Extension	5.65	613,975	July 1, 2006
OWDA Loan - Water System #2	4.34	13,020,503	July 1, 2033
OWDA-2002 Airport	5.15	100,000	January 1, 2013
OPWC Loan - Plymouth - Stumpville Road - 1999	0.00	146,000	July 1, 2019
OPWC Loan - Driftwood Road - 2000	0.00	450,000	-

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Changes in the County's long-term obligations during 2002 were as follows

	Outstanding 12/31/2001	Additions	(Reductions)	Outstanding 12/31/2002
General Long-term Obligations:				
<i>General Obligation Bonds (Unvoted)</i>				
Children Service Building	\$220,000	\$0	(\$55,000)	\$165,000
Welfare Administration Building	320,000	0	(80,000)	240,000
Human Services Building	377,000	0	(46,000)	331,000
4H Building	123,900	0	(2,000)	121,900
1999 Various Purpose	5,085,000	0	(550,000)	4,535,000
2001 County Building	1,000,000	0	(79,653)	920,347
2002 Road Improvement	0	225,000	0	225,000
<i>Total General Obligation Bonds</i>	<u>7,125,900</u>	<u>225,000</u>	<u>(812,653)</u>	<u>6,538,247</u>
<i>Special Assessment Bonds</i>				
Sewer Improvement	760,000	0	(245,000)	515,000
<i>OPWC Loans</i>				
Lenox - New Lyme Road	10,000	0	(10,000)	0
Howard - Seven Hills Road	25,000	0	(10,000)	15,000
South River Road	25,000	0	(10,000)	15,000
Windsor - Mechanicsville Road	35,000	0	(10,000)	25,000
<i>Total OPWC Loans</i>	<u>95,000</u>	<u>0</u>	<u>(40,000)</u>	<u>55,000</u>
<i>Notes Payable</i>				
Nursing Home Improvement	3,500,000	0	0	3,500,000
<i>Other Long-Term Obligations</i>				
Claims Payable	181,735	0	(133,381)	48,354
Capital Leases	286,704	262,804	(163,943)	385,565
Compensated Absences	2,667,677	762,720	(260,774)	3,169,623
<i>Total Other Long-term Obligations</i>	<u>\$3,136,116</u>	<u>\$1,025,524</u>	<u>(\$558,098)</u>	<u>\$3,603,542</u>
<i>Total General Long-term Obligations</i>	<u>\$14,617,016</u>	<u>\$1,250,524</u>	<u>(\$1,655,751)</u>	<u>\$14,211,789</u>

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	Outstanding 12/31/2001	Additions	(Reductions)	Outstanding 12/31/2002
Enterprise Fund Obligations:				
Revenue Bond (Self Supporting)				
Sewer District Improvement #1	\$435,100	\$0	(\$8,000)	\$427,100
OWDA Loans				
Palmer Avenue	482,208	0	(31,277)	450,931
County Line Road Waterline	132,331	0	(7,307)	125,024
Austinburg Sewer Improvement	1,878,800	0	(78,183)	1,800,617
Driftwood Sanitary Sewer	296,149	0	(21,588)	274,561
Rome Rock Creek	347,018	0	(9,428)	337,590
North Bend Sewer	185,724	0	(3,003)	182,721
AshCraft Wastewater	9,229	709,514	(29,852)	688,891
Holiday Campground Wastewater	0	22,598	0	22,598
Water System #1	0	8,859,252	0	8,859,252
Waterline Extension	0	486,723	0	486,723
Water System #2	0	5,005,905	0	5,005,905
Airport-2002	0	41,299	(3,886)	37,413
<i>Total OWDA Loans</i>	<u>3,331,459</u>	<u>15,125,291</u>	<u>(184,524)</u>	<u>18,272,226</u>
OPWC Loans				
Plymouth - Stumpville Road	127,750	0	(7,300)	120,450
Driftwood Road	308,454	8,250	(15,835)	300,869
<i>Total OPWC Loans</i>	<u>436,204</u>	<u>8,250</u>	<u>(23,135)</u>	<u>421,319</u>
<i>Total Enterprise Fund Obligations</i>	<u>4,202,763</u>	<u>15,133,541</u>	<u>(215,659)</u>	<u>19,120,645</u>
Grand Total	<u><u>\$18,819,779</u></u>	<u><u>\$16,384,065</u></u>	<u><u>(\$1,871,410)</u></u>	<u><u>\$33,332,434</u></u>

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

The \$3,500,000 nursing home improvement 3.57 percent note has been reported in the general long-term obligation account group and will be paid from the construction capital improvement projects fund. This note is backed by the full faith of the County.

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

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.

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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	Revenue Bonds	OWDA Loan
2003	\$1,137,557	\$293,625	\$37,300	\$29,655	\$230,757
2004	1,128,966	279,500	27,300	29,740	239,118
2005	1,142,289	0	12,300	29,700	239,118
2006	993,968	0	7,300	29,740	239,118
2007	991,716	0	36,500	148,620	239,118
2008-2012	2,280,924	0	36,500	148,605	1,195,593
2013-2017	89,283	0	18,250	148,415	959,946
2018-2022	41,034	0	0	148,575	188,472
2023-2027	40,806	0	0	59,375	0
2028-2030	24,569	0	0	0	0
Total Principal and Interest	7,871,112	573,125	175,450	772,425	3,531,240
Less: Interest	1,332,865	58,125	0	345,325	971,947
Total Principal	<u>\$6,538,247</u>	<u>\$515,000</u>	<u>\$175,450</u>	<u>\$427,100</u>	<u>\$2,559,293</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:

OPWC	
Driftwood	<u>\$300,869</u>
OWDA	
Driftwood Sanitary Sewer	274,561
Rome Rock Creek	337,590
AshCraft Wastewater	688,891
Holiday Campground Wastewater	22,598
Water System	8,859,252
Waterline Extension	486,723
Water System	5,005,905
Airport 2002	37,413
<i>Total OWDA</i>	<u>15,712,933</u>
Total	<u>\$16,013,802</u>

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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, 2002, are an overall debt margin of \$31,083,436; and an unvoted debt margin of \$6,944,265.

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	FHMA Loan
2003	\$24,784
2004	25,032
2005	25,283
2006	25,535
2007	25,791
2007-2012	124,980
2013-2017	124,980
2018-2022	124,980
2023-2028	103,495
Total	\$604,860

Conduit Debt Obligations From time to time, the County has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2002, there were six series of industrial revenue bonds outstanding, with an aggregate principal amount payable of \$7,150,000.

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

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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 \$706,530 the present value of the minimum lease payments at the inception of each lease.

During 2002, the County entered into 3 new leases for copiers, a truck and sheriff car's. A corresponding liability was recorded in the general long-term obligations account group. The agreements provide for minimum annual rental payments as follows:

Year	Amount
2003	\$186,454
2004	184,467
2005	25,938
2006	20,980
2007	444
Total Minimum Lease Payments	418,283
Less: Amount Representing Interest	(32,718)
Present Value of Minimum Lease Payments	\$385,565

Capital lease payments are presented as general government legislative and executive and public safety expenditures on the budgetary statements. Capital lease payments have been reclassified and are reflected as debt service in the general purpose financial statements in various funds.

Note 21 – Contractual Commitments

As of December 31, 2002, the County had contractual commitments for the following projects:

Project	Contractual Commitment	Expended	Balance 12/31/2002
Board of Health Renovation	\$684,763	\$644,365	\$40,398
Nursing Home Capital Improvement	3,985,551	3,693,086	292,465
Total	\$4,670,314	\$4,337,451	\$332,863

Note 22 - 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

Ashtabula County, Ohio
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ballot. The Library may not issue debt and determine its own budget. The Library did not receive any funding from the County during 2002.

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 23 - 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 24 - Related Party Transactions

During 2002, 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 \$149,158 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 \$48,730.

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Note 25 - 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 26 – Subsequent Event

On May 8, 2003, the County issued \$3,000,000 Series A and \$500,000 Series B bonds at 4.50 percent for the purpose of the nursing home improvements with a maturity date of May 8, 2031.

On January 1, 2003, Ashtabula County entered into a loan agreement with Second National Bank of Warren for the construction of the Geneva Lodge and Conference Center for \$16,700,000, at a floating prime rate due and payable on January 5, 2005.

Note 27 - 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:

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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.

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 \$145,306.

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

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2002

B. Cash

Cash is comprised of the following at December 31, 2002:

Cash on hand	\$50
Cash in checking	70,379
Cash in savings	13,079
Cash in money market	195,900
Cash in certificates of deposit	<u>105,021</u>
Total	<u><u>\$384,429</u></u>

C. Equipment and Capital Improvements

The following is a summary of equipment and capital improvements at December 31, 2002:

Equipment	\$154,351
Capital Improvements	<u>27,167</u>
	181,518
Less: Accumulated Depreciation	<u>(138,162)</u>
Net equipment and capital improvements	<u><u>\$43,356</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, 2002 the Organization's uninsured cash balances total \$87,039.

Note 28 - Ashtabula County Airport Authority

A. Description of Ashtabula County Airport Authority and Reporting Entity

1. The Airport Authority

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

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2002

B. Summary of Significant Accounting Policies

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

1. Measurement Focus and Basis of Accounting

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

2. Cash

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

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general operating fund during 2002 amounted to \$1,143.

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 Cost 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 governments."

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.

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2002

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.

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

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

6. 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.

Sick benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the Airport has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employees' wage rates at year end, taking into consideration any limits specified in the Airport's termination policy.

7. Contributed Capital

Contributed capital represents resources provided prior to 2001 from developers and intergovernmental contributions to the Airport that is not subject to repayment. These assets are recorded at their fair market value on the date contributed. Depreciation on these assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end. Capital contributions are now reported as revenue and included in the retained earnings on the operating statements.

8. Estimates

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

C Restatement of Retained Earnings

Retained earnings at December 31, 2001 was restated from \$19,523 to \$401,315. This increase of \$381,792 was due to an understatement of \$134,792 in accounts receivable and \$247,000 in fixed assets.

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2002

D Deposits and Investments

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

E Risk Management

The Airport maintains comprehensive insurance coverage with Central Mutual Insurance Company 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 five 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.

F Fixed Assets

A summary of the Airport's fixed assets at December 31, 2002 follows:

Land	\$108,569
Buildings	162,854
Improvements other than Buildings	140,576
Vehicles	413,959
Equipment	6,490
Construction in Progress	<u>341,299</u>
Total	\$1,173,747
Less: Accumulated Depreciation	<u>(439,030)</u>
Net Fixed Assets	<u><u>\$734,717</u></u>

G Defined Benefit Pension Plans

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

The Airport's required contribution to OPERS for the years ended December 31, 2002, 2001, and 2000 were \$4,970, \$5,556, and \$4,024 respectively. The full amount has been contributed for 2001 and 2000. 95.44 percent has been contributed for 2002 with the remainder being reported as a liability.

H Postemployment Benefits

The Airport's actual contribution for 2002 which was used to fund OPERS were \$2,906. (See Note15).

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2002

I Compensated Absences

Airport employees earn vacation and sick leave at varying rates depending on length of service and department policy. Sick time, up to 240 hours, must be taken within 180 days from date earned or is paid in cash to employees.

As of December 31, 2002, the liability for unpaid compensated absences was \$1,778.

J Capital Leases

The Airport has entered in a capitalized lease for 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. General 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 is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments.

<u>Year</u>	<u>Total</u>
2003	\$5,602
2004	5,602
Total minimum lease payment	11,204
Less: Amount representing interest	(1,204)
Present value of minimum lease payments	<u>\$10,000</u>

K Long-term Debt

The Airport has a long-term obligation to the primary government of \$90,000 at December 31, 2002. This obligation is due to the purchase of a refueler truck by the County during 1997 to be used for the Airport operations. No payments have been made on this obligation as of December 31, 2002.

***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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$3,009,800	\$3,248,601	\$238,801
Permissive Sales Taxes	7,500,000	8,088,884	588,884
Charges for Services	2,847,189	2,763,590	(83,599)
Licenses and Permits	18,920	20,355	1,435
Fines and Forfeitures	361,800	466,451	104,651
Intergovernmental	2,737,000	3,418,212	681,212
Interest	507,800	741,848	234,048
Other	49,852	913,068	863,216
<i>Total Revenues</i>	<u>17,032,361</u>	<u>19,661,009</u>	<u>2,628,648</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	390,502	390,501	1
Fringe Benefits	125,557	123,256	2,301
Materials and Supplies	5,620	5,489	131
Contractual Services	56,148	51,634	4,514
Capital Outlay	1,795	1,401	394
Other	13,415	9,362	4,053
Total Commissioners Office	<u>593,037</u>	<u>581,643</u>	<u>11,394</u>
Commissioners Microfilm			
Personal Services	110,666	110,504	162
Fringe Benefits	66,045	65,878	167
Materials and Supplies	57,769	57,459	310
Contractual Services	4,874	4,874	0
Capital Outlay	8,304	8,256	48
Total Commissioners Microfilm	<u>\$247,658</u>	<u>\$246,971</u>	<u>\$687</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Commissioners Data Services			
Personal Services	\$136,499	\$136,499	\$0
Fringe Benefits	29,942	29,689	253
Materials and Supplies	6,710	6,246	464
Contractual Services	204,018	166,032	37,986
Capital Outlay	22,503	21,478	1,025
Total Commissioners Data Services	399,672	359,944	39,728
Auditor's Office			
Personal Services	324,133	324,115	18
Fringe Benefits	146,634	144,341	2,293
Materials and Supplies	14,578	13,386	1,192
Contractual Services	13,614	13,614	0
Capital Outlay	6,000	5,785	215
Other	2,439	1,875	564
Total Auditor's Office	507,398	503,116	4,282
County Treasurer's Office			
Personal Services	204,050	204,049	1
Fringe Benefits	67,549	66,730	819
Materials and Supplies	8,205	8,106	99
Contractual Services	6,762	6,762	0
Capital Outlay	6,694	6,661	33
Other	2,290	2,242	48
Total Treasurer's Office	295,550	294,550	1,000
Prosecuting Attorney			
Personal Services	793,429	793,429	0
Fringe Benefits	186,815	185,648	1,167
Materials and Supplies	9,577	8,859	718
Contractual Services	9,130	9,130	0
Capital Outlay	8,943	8,587	356
Other	175	0	175
Total Prosecuting Attorney	\$1,008,069	\$1,005,653	\$2,416

(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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Historical Society			
Contractual Services	\$4,000	\$4,000	\$0
County Planning Commission			
Personal Services	215,878	215,878	0
Fringe Benefits	54,742	53,860	882
Materials and Supplies	1,194	911	283
Contractual Services	4,363	4,222	141
Capital Outlay	8,003	6,309	1,694
Other	750	719	31
Total County Planning Commission	284,930	281,899	3,031
County Purchasing Department			
Materials and Supplies	462,323	461,883	440
Contractual Services	11,905	11,052	853
Total County Purchasing Department	474,228	472,935	1,293
Human Resources			
Fringe Benefits	513	507	6
Materials and Supplies	571	407	164
Total Human Resources	1,084	914	170
Board of Elections			
Personal Services	254,236	253,167	1,069
Fringe Benefits	112,541	109,799	2,742
Materials and Supplies	26,625	25,108	1,517
Contractual Services	130,076	9,736	120,340
Capital Outlay	1,000	845	155
Total Board of Elections	\$524,478	\$398,655	\$125,823

(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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Maintenance and Operations			
Personal Services	\$153,980	\$153,790	\$190
Fringe Benefits	64,076	62,518	1,558
Materials and Supplies	51,629	49,736	1,893
Contractual Services	1,022,645	1,001,847	20,798
Capital Outlay	1,346	1,132	214
Total Maintenance and Operations	<u>1,293,676</u>	<u>1,269,023</u>	<u>24,653</u>
County Recorder			
Personal Services	166,818	166,814	4
Fringe Benefits	84,504	84,239	265
Materials and Supplies	8,705	8,688	17
Capital Outlay	6,291	6,291	0
Other	2,004	2,003	1
Total County Recorder	<u>268,322</u>	<u>268,035</u>	<u>287</u>
County General Taxes			
Other	<u>24,200</u>	<u>24,194</u>	<u>6</u>
Board of Revision			
Materials and Supplies	300	0	300
Contractual Services	2,700	62	2,638
Total Board of Revision	<u>3,000</u>	<u>62</u>	<u>2,938</u>
Recorder's Micrographic			
Contractual Services	133,740	129,879	3,861
Capital Outlay	17,200	17,017	183
Total Recorder's Micrographic	<u>\$150,940</u>	<u>\$146,896</u>	<u>\$4,044</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
County Wide Audit			
Contractual Services	\$150,000	\$124,479	\$25,521
Total General Government- Legislative and Executive	6,230,242	5,982,969	247,273
General Government:			
Judicial			
Court of Appeals			
Contractual Services	59,000	57,675	1,325
Common Pleas Court			
Personal Services	702,990	702,962	28
Fringe Benefits	246,327	240,008	6,319
Materials and Supplies	23,391	19,752	3,639
Contractual Services	118,515	100,924	17,591
Capital Outlay	19,351	15,954	3,397
Other	4,332	3,378	954
Total Common Pleas Court	1,114,906	1,082,978	31,928
Common Pleas Jury Commission			
Personal Services	19,887	19,884	3
Fringe Benefits	7,108	6,973	135
Materials and Supplies	637	591	46
Contractual Services	5,782	5,607	175
Total Common Pleas Jury Commission	33,414	33,055	359
Court Mediator			
Personal Services	91,478	91,478	0
Fringe Benefits	27,675	27,602	73
Total Court Mediator	\$119,153	\$119,080	\$73

(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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Juvenile Court			
Personal Services	\$196,824	\$196,700	\$124
Fringe Benefits	108,363	105,239	3,124
Materials and Supplies	2,600	2,580	20
Contractual Services	38,411	37,520	891
Capital Outlay	1,500	1,461	39
Other	2,900	1,488	1,412
Total Juvenile Court	350,598	344,988	5,610
Probate Court			
Personal Services	162,748	162,748	0
Fringe Benefits	61,177	59,863	1,314
Materials and Supplies	4,864	3,326	1,538
Contractual Services	5,286	5,286	0
Capital Outlay	635	567	68
Other	3,200	1,185	2,015
Total Probate Court	237,910	232,975	4,935
Clerk of Courts			
Personal Services	274,022	268,154	5,868
Fringe Benefits	151,028	147,328	3,700
Materials and Supplies	11,156	9,896	1,260
Contractual Services	6,110	6,110	0
Capital Outlay	3,818	3,818	0
Total Clerk of Courts	446,134	435,306	10,828
Eastern County Court			
Personal Services	139,974	139,974	0
Fringe Benefits	62,814	62,573	241
Materials and Supplies	3,338	2,467	871
Contractual Services	8,298	8,298	0
Capital Outlay	366	280	86
Total Eastern County Court	\$214,790	\$213,592	\$1,198

(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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Western County Court			
Personal Services	\$170,328	\$157,106	\$13,222
Fringe Benefits	64,537	61,926	2,611
Materials and Supplies	4,133	2,573	1,560
Contractual Services	14,213	10,220	3,993
Capital Outlay	1,000	0	1,000
Other	570	460	110
Total Western County Court	254,781	232,285	22,496
Ashtabula Municipal Court			
Personal Services	99,137	92,965	6,172
Fringe Benefits	35,150	30,532	4,618
Contractual Services	6,500	1,595	4,905
Total Ashtabula Municipal Court	140,787	125,092	15,695
Conneaut Municipal Court			
Personal Services	74,634	63,984	10,650
Fringe Benefits	18,683	18,495	188
Contractual Services	1,800	1,694	106
Total Conneaut Municipal Court	95,117	84,173	10,944
Law Library			
Personal Services	44,623	42,661	1,962
Fringe Benefits	16,281	15,965	316
Total Law Library	60,904	58,626	2,278
Attorney Fees Public Defender			
Fringe Benefits	29,775	28,741	1,034
Contractual Services	768,356	762,632	5,724
Total Attorney Fees Public Defender	798,131	791,373	6,758
Total General Government-Judicial	\$3,925,625	\$3,811,198	\$114,427

(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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Safety:			
Adult Probation			
Personal Services	\$27,967	\$27,956	\$11
Fringe Benefits	7,517	7,377	140
Materials and Supplies	253	0	253
Contractual Services	500	113	387
Capital Outlay	2,408	2,069	339
Total Adult Probation	<u>38,645</u>	<u>37,515</u>	<u>1,130</u>
Juvenile Probation			
Personal Services	270,179	270,179	0
Fringe Benefits	51,653	49,073	2,580
Materials and Supplies	5,586	4,657	929
Contractual Services	1,928	629	1,299
Total Juvenile Probation	<u>329,346</u>	<u>324,538</u>	<u>4,808</u>
Coroner			
Personal Services	156,562	156,562	0
Fringe Benefits	50,621	49,573	1,048
Materials and Supplies	3,453	2,397	1,056
Contractual Services	126,642	125,302	1,340
Capital Outlay	1,886	1,791	95
Other	2,800	2,757	43
Total Coroner	<u>341,964</u>	<u>338,382</u>	<u>3,582</u>
Sheriff Department			
Personal Services	3,642,536	3,636,187	6,349
Fringe Benefits	1,317,838	1,304,894	12,944
Materials and Supplies	218,766	215,882	2,884
Contractual Services	130,645	120,996	9,649
Capital Outlay	123,166	122,314	852
Other	3,000	2,959	41
Total Sheriff Department	<u>\$5,435,951</u>	<u>\$5,403,232</u>	<u>\$32,719</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Building Regulations Department			
Personal Services	\$246,301	\$246,301	\$0
Fringe Benefits	89,531	88,084	1,447
Materials and Supplies	5,543	4,890	653
Contractual Services	21,861	21,861	0
Capital Outlay	213	213	0
Other	2,260	1,733	527
Total Building Regulations Department	365,709	363,082	2,627
Total Public Safety	6,511,615	6,466,749	44,866
Public Works:			
County Engineer Office			
Personal Services	104,350	102,628	1,722
Fringe Benefits	34,305	33,977	328
Total County Engineer Office	138,655	136,605	2,050
Commissioners Drainage Programs			
Personal Services	35,517	35,517	0
Fringe Benefits	5,521	5,450	71
Materials and Supplies	22,000	22,000	0
Contractual Services	255	254	1
Total Commissioners Drainage Programs	63,293	63,221	72
Total Public Works	201,948	199,826	2,122
Health:			
Tuberculosis Clinic and Care			
Contractual Services	18,157	18,156	1
Registration Vital Statistics			
Contractual Services	\$1,874	\$1,874	\$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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other Health Department			
Contractual Services	\$143,603	\$143,346	\$257
Total Health	163,634	163,376	258
Human Services:			
Veterans Service Commission			
Personal Services	163,309	163,308	1
Fringe Benefits	176,867	154,572	22,295
Materials and Supplies	4,117	3,612	505
Contractual Services	164,735	157,742	6,993
Capital Outlay	2,803	1,271	1,532
Other	840	263	577
Total Veterans Service Commission	512,671	480,768	31,903
Veterans Service			
Materials and Supplies	7,000	7,000	0
Contractual Services	5,112	4,986	126
Other	7,200	6,379	821
Total Veterans Service	19,312	18,365	947
County Humane Society			
Personal Services	3,285	2,681	604
Fringe Benefits	490	391	99
Total County Humane Society	3,775	3,072	703
County Allocation			
Fringe Benefits	345,000	344,050	950
Contractual Services	494,794	494,794	0
Total County Allocation	839,794	838,844	950
Total Human Services	\$1,375,552	\$1,341,049	\$34,503

(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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Conservation and Recreation:			
Agriculture Department			
Contractual Services	\$355,991	\$355,000	\$991
Other:			
Group and Liability Insurance			
Contractual Services	359,663	357,216	2,447
Other Expenses:			
Fringe Benefits	51,640	0	51,640
Contractual Services	972,013	634,408	337,605
Other	172,096	87,030	85,066
Total Other Expenses	1,195,749	721,438	474,311
Total Other	1,555,412	1,078,654	476,758
<i>Total Expenditures</i>	20,320,019	19,398,821	921,198
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,287,658)	262,188	3,549,846
Other Financing Sources (Uses)			
Sale of Fixed Assets	0	23,884	23,884
Advances In	0	300,000	300,000
Operating Transfers In	2,150,905	535,786	(1,615,119)
Operating Transfers Out	(2,510,448)	(1,811,711)	698,737
Total Other Financing Sources (Uses)	(359,543)	(952,041)	(592,498)
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(3,647,201)	(689,853)	2,957,348
<i>Fund Balance at Beginning of Year</i>	3,783,259	3,783,259	0
Prior Year Encumbrances Appropriated	596,633	596,633	0
<i>Fund Balance at End of Year</i>	\$732,691	\$3,690,039	\$2,957,348

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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 monies received from a County-wide property tax, federal and state grants and 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.

(continued)

Special Revenue Funds (continued)

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

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 Collection 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.

(continued)

Special Revenue Funds (continued)

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

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

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

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

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.

Ashtabula County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 2002

	Motor Vehicle Gasoline Tax	Viaduct Lighting	Dog and Kennel	Public Assistance
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,896,371	\$4,098	\$24,562	\$1,492,972
Cash and Cash Equivalents in				
Segregated Accounts	0	0	0	0
Receivables:				
Accounts	0	0	0	13,253
Accrued Interest	0	0	0	0
Due from Other Governments	7,933,407	0	0	0
Due from Agency Funds:				
Property and Other Taxes	0	0	0	1,240,826
Special Assessments	0	0	0	0
Materials and Supplies Inventory	56,574	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	0	0	0	0
<i>Total Assets</i>	<u>\$9,886,352</u>	<u>\$4,098</u>	<u>\$24,562</u>	<u>\$2,747,051</u>
Liabilities				
Accounts Payable	\$70,510	\$0	\$0	\$447,714
Contracts Payable	3,929	0	0	0
Accrued Wages and Benefits	90,750	0	1,218	193,399
Compensated Absences Payable	17,507	0	0	22,951
Due to Other Governments	94,720	0	1,512	190,532
Deferred Revenue	7,628,561	0	0	1,240,826
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>7,905,977</u>	<u>0</u>	<u>2,730</u>	<u>2,095,422</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	41,634	0	4,397	2,116,992
Reserved for Inventory	56,574	0	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	1,882,167	4,098	17,435	(1,465,363)
<i>Total Fund Equity (Deficit)</i>	<u>1,980,375</u>	<u>4,098</u>	<u>21,832</u>	<u>651,629</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$9,886,352</u>	<u>\$4,098</u>	<u>\$24,562</u>	<u>\$2,747,051</u>

Marriage License	Children Services	Probate Court	Indigent Guardianship	Child Support	Real Estate Assessment
\$17,320	\$2,614,568	\$3,012	\$9,771	\$418,770	\$835,911
0	5,602	0	0	0	0
0	983	0	0	54,726	127
0	0	0	0	0	0
0	5,547	0	0	0	0
0	1,987,246	0	0	0	0
0	0	0	0	0	0
0	6,163	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$17,320</u>	<u>\$4,620,109</u>	<u>\$3,012</u>	<u>\$9,771</u>	<u>\$473,496</u>	<u>\$836,038</u>
\$0	\$269,213	\$0	\$0	\$657	\$23,659
0	0	0	0	0	0
0	118,500	0	0	40,609	15,578
0	0	0	0	0	0
0	112,901	0	0	38,537	16,691
0	1,987,246	0	0	54,726	0
0	0	0	0	0	0
<u>0</u>	<u>2,487,860</u>	<u>0</u>	<u>0</u>	<u>134,529</u>	<u>55,928</u>
0	283,945	0	0	63,171	262,116
0	6,163	0	0	0	0
0	0	0	0	0	0
<u>17,320</u>	<u>1,842,141</u>	<u>3,012</u>	<u>9,771</u>	<u>275,796</u>	<u>517,994</u>
<u>17,320</u>	<u>2,132,249</u>	<u>3,012</u>	<u>9,771</u>	<u>338,967</u>	<u>780,110</u>
<u>\$17,320</u>	<u>\$4,620,109</u>	<u>\$3,012</u>	<u>\$9,771</u>	<u>\$473,496</u>	<u>\$836,038</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 2002

	Solid Waste	Supported Living	Indigent Drivers	County Board of Mental Retardation
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,463,077	\$21,525	\$208,162	\$4,816,667
Cash and Cash Equivalents in				
Segregated Accounts	0	0	0	869,599
Receivables:				
Accounts	34,925	0	0	119
Accrued Interest	0	0	0	2,657
Due from Other Governments	0	1,871	0	1,196
Due from Agency Funds:				
Property and Other Taxes	0	0	0	4,237,430
Special Assessments	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>\$1,498,002</u>	<u>\$23,396</u>	<u>\$208,162</u>	<u>\$9,927,668</u>
Liabilities				
Accounts Payable	\$33,009	\$0	\$0	\$45,422
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	0	225,343
Compensated Absences Payable	0	0	0	1,368
Due to Other Governments	33,701	0	0	233,751
Deferred Revenue	0	0	0	4,237,430
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>66,710</u>	<u>0</u>	<u>0</u>	<u>4,743,314</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	68,576	0	0	174,669
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	1,362,716	23,396	208,162	5,009,685
<i>Total Fund Equity (Deficit)</i>	<u>1,431,292</u>	<u>23,396</u>	<u>208,162</u>	<u>5,184,354</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$1,498,002</u>	<u>\$23,396</u>	<u>\$208,162</u>	<u>\$9,927,668</u>

Litter Control	Nursing Home	Enforcement and Education	Community Corrections	Youth Services	Child Abuse
\$29,774	\$831,454	\$39,532	\$112,200	\$148,513	\$1,520
0	0	0	0	0	0
0	83	0	0	1,170	0
0	0	0	0	0	0
23,980	0	0	31,657	34,992	0
0	0	0	0	0	0
0	0	0	0	0	0
0	7,184	0	0	0	0
0	0	0	0	0	0
0	0	0	0	270	0
<u>\$53,754</u>	<u>\$838,721</u>	<u>\$39,532</u>	<u>\$143,857</u>	<u>\$184,945</u>	<u>\$1,520</u>
\$495	\$324,614	\$0	\$1,031	\$2,947	\$0
0	0	0	0	0	0
2,590	265,334	0	4,425	23,725	0
0	24,234	0	0	209	0
2,464	258,064	0	4,498	25,145	0
23,980	0	0	31,657	34,992	0
0	0	0	0	0	0
<u>29,529</u>	<u>872,246</u>	<u>0</u>	<u>41,611</u>	<u>87,018</u>	<u>0</u>
6,503	298,566	0	2,473	17,068	0
0	7,184	0	0	0	0
0	0	0	0	0	0
<u>17,722</u>	<u>(339,275)</u>	<u>39,532</u>	<u>99,773</u>	<u>80,859</u>	<u>1,520</u>
<u>24,225</u>	<u>(33,525)</u>	<u>39,532</u>	<u>102,246</u>	<u>97,927</u>	<u>1,520</u>
<u>\$53,754</u>	<u>\$838,721</u>	<u>\$39,532</u>	<u>\$143,857</u>	<u>\$184,945</u>	<u>\$1,520</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 2002

	Delinquent Real Estate Tax Assessment Collection	Treasurer Prepay Interest	Community Mental Health	Emergency Management
Assets				
Equity in Pooled Cash and Cash Equivalents	\$630,900	\$29,318	\$2,298,787	\$195,974
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Accounts	0	0	891	0
Accrued Interest	0	54,723	0	0
Due from Other Governments	0	0	210,653	217,665
Due from Agency Funds:				
Property and Other Taxes	0	0	548,429	0
Special Assessments	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>\$630,900</u>	<u>\$84,041</u>	<u>\$3,058,760</u>	<u>\$413,639</u>
Liabilities				
Accounts Payable	\$0	\$0	\$334,145	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	9,113	0	14,118	5,450
Compensated Absences Payable	0	0	262	0
Due to Other Governments	8,672	0	14,418	5,627
Deferred Revenue	0	0	759,082	217,665
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>17,785</u>	<u>0</u>	<u>1,122,025</u>	<u>228,742</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	12,923	0	196,756	30,099
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	600,192	84,041	1,739,979	154,798
<i>Total Fund Equity (Deficit)</i>	<u>613,115</u>	<u>84,041</u>	<u>1,936,735</u>	<u>184,897</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$630,900</u>	<u>\$84,041</u>	<u>\$3,058,760</u>	<u>\$413,639</u>

Special Emergency Planning	Emergency 911	Drug Abuse Resistance Education	Drug Task Force	Ohio Crime Victims	Inmate Medical
\$32,529	\$145,418	\$9,861	\$5,915	\$5,067	\$4,764
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	135,978	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$32,529</u>	<u>\$281,396</u>	<u>\$9,861</u>	<u>\$5,915</u>	<u>\$5,067</u>	<u>\$4,764</u>
\$0	\$0	\$0	\$0	\$0	\$598
0	0	0	0	0	0
0	1,511	2,070	0	2,304	0
0	0	0	0	0	0
0	1,471	1,110	281	2,721	0
0	135,978	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>138,960</u>	<u>3,180</u>	<u>281</u>	<u>5,025</u>	<u>598</u>
7,195	10,956	100	0	480	853
0	0	0	0	0	0
0	0	0	0	0	0
<u>25,334</u>	<u>131,480</u>	<u>6,581</u>	<u>5,634</u>	<u>(438)</u>	<u>3,313</u>
<u>32,529</u>	<u>142,436</u>	<u>6,681</u>	<u>5,634</u>	<u>42</u>	<u>4,166</u>
<u>\$32,529</u>	<u>\$281,396</u>	<u>\$9,861</u>	<u>\$5,915</u>	<u>\$5,067</u>	<u>\$4,764</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 2002

	Certificate of Title Administrator	Community Development	Drug Control Grant	Courts Special Projects
Assets				
Equity in Pooled Cash and Cash Equivalents	\$176,027	\$307,715	\$8,657	\$213,067
Cash and Cash Equivalents in				
Segregated Accounts	0	0	0	0
Receivables:				
Accounts	974	0	0	2,949
Accrued Interest	0	0	0	0
Due from Other Governments	0	1,151,874	0	0
Due from Agency Funds:				
Property and Other Taxes	0	0	0	0
Special Assessments	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>\$177,001</u>	<u>\$1,459,589</u>	<u>\$8,657</u>	<u>\$216,016</u>
Liabilities				
Accounts Payable	\$2,049	\$0	\$0	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	10,157	0	0	2,759
Compensated Absences Payable	0	0	0	0
Due to Other Governments	9,725	0	0	1,926
Deferred Revenue	0	713,174	0	0
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>21,931</u>	<u>713,174</u>	<u>0</u>	<u>4,685</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	1,619	8,152	0	4,152
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	153,451	738,263	8,657	207,179
<i>Total Fund Equity (Deficit)</i>	<u>155,070</u>	<u>746,415</u>	<u>8,657</u>	<u>211,331</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$177,001</u>	<u>\$1,459,589</u>	<u>\$8,657</u>	<u>\$216,016</u>

503 Corporation	Totals
\$0	\$19,053,778
1,841,759	2,716,960
4,047	114,247
4,512	61,892
0	9,612,842
0	8,013,931
0	135,978
0	69,921
2,588,375	2,588,375
0	270
<u>\$4,438,693</u>	<u>\$42,368,194</u>

\$5,351	\$1,561,414
0	3,929
2,436	1,031,389
0	66,531
0	1,058,467
0	17,065,317
<u>604,860</u>	<u>604,860</u>
<u>612,647</u>	<u>21,391,907</u>

0	3,613,395
0	69,921
2,588,375	2,588,375
<u>1,237,671</u>	<u>14,704,596</u>
<u>3,826,046</u>	<u>20,976,287</u>
<u>\$4,438,693</u>	<u>\$42,368,194</u>

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2002*

	Motor Vehicle Gasoline Tax	Viaduct Lighting	Dog and Kennel	Public Assistance
Revenues				
Property and Other Local Taxes	\$0	\$0	\$0	\$1,343,381
Charges for Services	0	0	0	0
Licenses and Permits	0	0	82,896	0
Fines and Forfeitures	2,759	0	1,380	96,189
Intergovernmental	6,625,286	0	0	12,467,403
Interest	36,867	0	0	0
Other	0	0	0	128,200
<i>Total Revenues</i>	<u>6,664,912</u>	<u>0</u>	<u>84,276</u>	<u>14,035,173</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	6,945,432	0	0	0
Health	0	0	110,196	0
Human Services	0	0	0	15,603,638
Debt Service:				
Principal Retirement	40,000	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>6,985,432</u>	<u>0</u>	<u>110,196</u>	<u>15,603,638</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(320,520)</u>	<u>0</u>	<u>(25,920)</u>	<u>(1,568,465)</u>
Other Financing Sources (Uses)				
Operating Transfers In	70,554	0	21,018	329,591
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>70,554</u>	<u>0</u>	<u>21,018</u>	<u>329,591</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(249,966)	0	(4,902)	(1,238,874)
<i>Fund Balances (Deficit) Beginning of Year</i>	2,276,981	4,098	26,734	1,890,503
Increase (Decrease) in Reserve for Inventory	(46,640)	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$1,980,375</u></u>	<u><u>\$4,098</u></u>	<u><u>\$21,832</u></u>	<u><u>\$651,629</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	\$2,217,337	\$0	\$0	\$0	\$784,554
0	11,200	713	11,555	362,918	6,165
12,689	0	0	0	0	0
0	0	39	0	0	0
18,150	3,613,670	0	0	1,165,145	0
0	2,234	0	0	0	0
0	0	0	0	30,302	0
<u>30,839</u>	<u>5,844,441</u>	<u>752</u>	<u>11,555</u>	<u>1,558,365</u>	<u>790,719</u>
0	0	0	0	0	1,001,515
0	0	0	10,464	0	0
0	0	0	0	0	0
0	0	0	0	0	0
32,146	0	0	0	0	0
0	6,180,032	0	0	1,379,149	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>32,146</u>	<u>6,180,032</u>	<u>0</u>	<u>10,464</u>	<u>1,379,149</u>	<u>1,001,515</u>
<u>(1,307)</u>	<u>(335,591)</u>	<u>752</u>	<u>1,091</u>	<u>179,216</u>	<u>(210,796)</u>
0	79,310	0	0	159,835	8,630
0	0	0	0	(200,000)	0
0	79,310	0	0	(40,165)	8,630
(1,307)	(256,281)	752	1,091	139,051	(202,166)
18,627	2,386,359	2,260	8,680	199,916	982,276
0	2,171	0	0	0	0
<u>\$17,320</u>	<u>\$2,132,249</u>	<u>\$3,012</u>	<u>\$9,771</u>	<u>\$338,967</u>	<u>\$780,110</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, 2002*

	Solid Waste	Supported Living	Indigent Drivers	County Board of Mental Retardation
Revenues				
Property and Other Local Taxes	\$0	\$0	\$0	\$4,722,654
Charges for Services	656,618	0	0	108,543
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	3,645	0
Intergovernmental	0	39,002	21,024	9,882,583
Interest	0	0	0	3,097
Other	1,880	0	0	0
<i>Total Revenues</i>	<u>658,498</u>	<u>39,002</u>	<u>24,669</u>	<u>14,716,877</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	765,322	0	0	14,244,116
Human Services	0	39,000	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>765,322</u>	<u>39,000</u>	<u>0</u>	<u>14,244,116</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(106,824)</u>	<u>2</u>	<u>24,669</u>	<u>472,761</u>
Other Financing Sources (Uses)				
Operating Transfers In	0	0	0	102,140
Operating Transfers Out	(96,755)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(96,755)</u>	<u>0</u>	<u>0</u>	<u>102,140</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(203,579)</u>	<u>2</u>	<u>24,669</u>	<u>574,901</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	1,634,871	23,394	183,493	4,609,453
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$1,431,292</u></u>	<u><u>\$23,396</u></u>	<u><u>\$208,162</u></u>	<u><u>\$5,184,354</u></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
0	2,611,758	0	0	0	0
0	0	0	0	0	0
0	0	1,867	0	0	0
112,947	8,024,749	0	136,145	404,146	0
0	433	0	0	0	0
351	0	0	0	0	0
<u>113,298</u>	<u>10,636,940</u>	<u>1,867</u>	<u>136,145</u>	<u>404,146</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	10,067	144,496	951,955	0
144,589	0	0	0	0	0
0	0	0	0	0	0
0	10,631,361	0	0	0	0
0	2,143	0	0	0	0
0	275	0	0	0	0
<u>144,589</u>	<u>10,633,779</u>	<u>10,067</u>	<u>144,496</u>	<u>951,955</u>	<u>0</u>
<u>(31,291)</u>	<u>3,161</u>	<u>(8,200)</u>	<u>(8,351)</u>	<u>(547,809)</u>	<u>0</u>
26,900	200,697	12,334	48,215	568,542	0
0	(143,238)	0	0	0	0
<u>26,900</u>	<u>57,459</u>	<u>12,334</u>	<u>48,215</u>	<u>568,542</u>	<u>0</u>
(4,391)	60,620	4,134	39,864	20,733	0
28,616	(90,037)	35,398	62,382	77,194	1,520
0	(4,108)	0	0	0	0
<u>\$24,225</u>	<u>(\$33,525)</u>	<u>\$39,532</u>	<u>\$102,246</u>	<u>\$97,927</u>	<u>\$1,520</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, 2002*

	Delinquent Real Estate Tax Assessment Collection	Treasurer Prepay Interest	Community Mental Health	Emergency Management
Revenues				
Property and Other Local Taxes	\$239,695	\$0	\$602,388	\$0
Charges for Services	0	0	891	115,213
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	38,725	0
Intergovernmental	0	0	5,583,429	103,296
Interest	12,630	57,899	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>252,325</u>	<u>57,899</u>	<u>6,225,433</u>	<u>218,509</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	296,196	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	283,882
Public Works	0	0	0	0
Health	0	0	5,927,518	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>296,196</u>	<u>0</u>	<u>5,927,518</u>	<u>283,882</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(43,871)</u>	<u>57,899</u>	<u>297,915</u>	<u>(65,373)</u>
Other Financing Sources (Uses)				
Operating Transfers In	5,051	0	7,817	11,974
Operating Transfers Out	0	0	(12,259)	0
<i>Total Other Financing Sources (Uses)</i>	<u>5,051</u>	<u>0</u>	<u>(4,442)</u>	<u>11,974</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(38,820)</u>	<u>57,899</u>	<u>293,473</u>	<u>(53,399)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	651,935	26,142	1,643,262	238,296
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$613,115</u></u>	<u><u>\$84,041</u></u>	<u><u>\$1,936,735</u></u>	<u><u>\$184,897</u></u>

Special Emergency Planning	Emergency 911	Drug Abuse Resistance Education	Police Academy	Drug Task Force	Ohio Crime Victims
\$0	\$123,603	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
29,707	0	0	0	0	0
0	0	22,031	0	7,000	61,190
0	0	0	0	0	0
750	0	9,700	0	0	0
<u>30,457</u>	<u>123,603</u>	<u>31,731</u>	<u>0</u>	<u>7,000</u>	<u>61,190</u>
0	0	0	0	0	0
0	0	0	0	0	0
32,826	148,327	42,629	0	46,187	78,571
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>32,826</u>	<u>148,327</u>	<u>42,629</u>	<u>0</u>	<u>46,187</u>	<u>78,571</u>
<u>(2,369)</u>	<u>(24,724)</u>	<u>(10,898)</u>	<u>0</u>	<u>(39,187)</u>	<u>(17,381)</u>
643	0	2,438	0	50,951	19,745
<u>(9,000)</u>	<u>0</u>	<u>0</u>	<u>(1,362)</u>	<u>0</u>	<u>0</u>
<u>(8,357)</u>	<u>0</u>	<u>2,438</u>	<u>(1,362)</u>	<u>50,951</u>	<u>19,745</u>
(10,726)	(24,724)	(8,460)	(1,362)	11,764	2,364
43,255	167,160	15,141	1,362	(6,130)	(2,322)
0	0	0	0	0	0
<u>\$32,529</u>	<u>\$142,436</u>	<u>\$6,681</u>	<u>\$0</u>	<u>\$5,634</u>	<u>\$42</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, 2002*

	Inmate Medical	Certificate of Title Administrator	Community Development	Drug Control Grant
Revenues				
Property and Other Local Taxes	\$0	\$0	\$0	\$0
Charges for Services	37,909	429,537	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	769,268	34,934
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>37,909</u>	<u>429,537</u>	<u>769,268</u>	<u>34,934</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	265,497	894,786	26,277
Judicial	0	0	0	0
Public Safety	52,241	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>52,241</u>	<u>265,497</u>	<u>894,786</u>	<u>26,277</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(14,332)</u>	<u>164,040</u>	<u>(125,518)</u>	<u>8,657</u>
Other Financing Sources (Uses)				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	(100,000)	(87,890)	(12,334)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(100,000)</u>	<u>(87,890)</u>	<u>(12,334)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(14,332)	64,040	(213,408)	(3,677)
<i>Fund Balances (Deficit) Beginning of Year</i>	18,498	91,030	959,823	12,334
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$4,166</u></u>	<u><u>\$155,070</u></u>	<u><u>\$746,415</u></u>	<u><u>\$8,657</u></u>

Courts Special Projects	503 Corporation	Totals
\$0	\$0	\$10,033,612
122,774	317,051	4,792,845
0	0	95,585
0	0	174,311
0	1,841,759	50,933,157
0	0	113,160
0	0	171,183
<u>122,774</u>	<u>2,158,810</u>	<u>66,313,853</u>
0	1,979,303	4,463,574
73,656	0	84,120
0	0	1,791,181
0	0	7,090,021
0	0	21,079,298
0	0	33,833,180
0	0	42,143
0	0	275
<u>73,656</u>	<u>1,979,303</u>	<u>68,383,792</u>
<u>49,118</u>	<u>179,507</u>	<u>(2,069,939)</u>
338	0	1,726,723
(16,689)	0	(679,527)
<u>(16,351)</u>	<u>0</u>	<u>1,047,196</u>
32,767	179,507	(1,022,743)
178,564	3,646,539	22,047,607
0	0	(48,577)
<u>\$211,331</u>	<u>\$3,826,046</u>	<u>\$20,976,287</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$96,500	\$99,010	\$2,510
Intergovernmental	6,745,633	6,624,635	(120,998)
Interest	85,000	40,916	(44,084)
<i>Total Revenues</i>	<u>6,927,133</u>	<u>6,764,561</u>	<u>(162,572)</u>
Expenditures			
Current:			
Public Works			
Engineer			
Personal Services	665,100	638,366	26,734
Fringe Benefits	237,658	224,658	13,000
Contractual Services	604,595	602,379	2,216
Other	2,795	2,517	278
Total Engineer	<u>1,510,148</u>	<u>1,467,920</u>	<u>42,228</u>
Roads			
Personal Services	1,076,341	1,066,387	9,954
Fringe Benefits	405,312	398,359	6,953
Materials and Supplies	1,346,258	1,145,607	200,651
Contractual Services	1,287,147	1,186,577	100,570
Capital Outlay	596,796	585,816	10,980
Total Roads	<u>4,711,854</u>	<u>4,382,746</u>	<u>329,108</u>
Bridges and Culverts			
Personal Services	391,500	349,800	41,700
Fringe Benefits	146,850	131,296	15,554
Materials and Supplies	308,651	189,716	118,935
Contractual Services	273,272	258,822	14,450
Capital Outlay	406,015	400,391	5,624
Total Bridges and Culverts	<u>1,526,288</u>	<u>1,330,025</u>	<u>196,263</u>
Total Public Works	<u>\$7,748,290</u>	<u>\$7,180,691</u>	<u>\$567,599</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Debt Service:			
Principal Retirement	\$40,000	\$40,000	\$0
<i>Total Expenditures</i>	<u>7,788,290</u>	<u>7,220,691</u>	<u>567,599</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(861,157)</u>	<u>(456,130)</u>	<u>405,027</u>
Other Financing Sources (Uses)			
Operating Transfers In	0	70,554	70,554
Operating Transfers Out	(42,000)	0	42,000
<i>Total Other Financing Sources (Uses)</i>	<u>(42,000)</u>	<u>70,554</u>	<u>112,554</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(903,157)</u>	<u>(385,576)</u>	<u>517,581</u>
<i>Fund Balance Beginning of Year</i>	1,724,506	1,724,506	0
Prior Year Encumbrances Appropriated	478,937	478,937	0
<i>Fund Balance End of Year</i>	<u><u>\$1,300,286</u></u>	<u><u>\$1,817,867</u></u>	<u><u>\$517,581</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, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$2,000	\$0	(\$2,000)
Expenditures			
Current:			
Public Works			
Viaduct Lighting			
Contractual Services	<u>2,000</u>	<u>0</u>	<u>2,000</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>4,098</u>	<u>4,098</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,098</u></u>	<u><u>\$4,098</u></u>	<u><u>\$0</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Licenses and Permits	\$75,226	\$82,896	\$7,670
Fines and Forfeitures	0	1,380	1,380
<i>Total Revenues</i>	<u>75,226</u>	<u>84,276</u>	<u>9,050</u>
Expenditures			
Current:			
Health			
Dog and Kennel:			
Personal Services	38,353	38,153	200
Fringe Benefits	28,559	20,744	7,815
Materials and Supplies	12,251	7,661	4,590
Contractual Services	50,941	47,594	3,347
Other	150	150	0
<i>Total Expenditures</i>	<u>130,254</u>	<u>114,302</u>	<u>15,952</u>
<i>Excess of Revenues Under Expenditures</i>	(55,028)	(30,026)	25,002
Other Financing Sources			
Operating Transfers In	31,000	21,018	(9,982)
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(24,028)	(9,008)	15,020
<i>Fund Balance Beginning of Year</i>	28,899	28,899	0
Prior Year Encumbrances Appropriated	274	274	0
<i>Fund Balance End of Year</i>	<u><u>\$5,145</u></u>	<u><u>\$20,165</u></u>	<u><u>\$15,020</u></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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$1,307,706	\$1,343,381	\$35,675
Fines and Forfeitures	219,310	116,621	(102,689)
Intergovernmental	16,478,686	12,478,010	(4,000,676)
Other	443,798	128,200	(315,598)
<i>Total Revenues</i>	<u>18,449,500</u>	<u>14,066,212</u>	<u>(4,383,288)</u>
Expenditures			
Current:			
Human Services			
Public Assistance-Administration			
Personal Services	3,698,852	3,548,810	150,042
Fringe Benefits	1,848,383	1,592,220	256,163
Materials and Supplies	318,645	283,592	35,053
Contractual Services	11,490,004	10,202,778	1,287,226
Capital Outlay	110,032	41,078	68,954
Other	1,660	588	1,072
Total Public Assistance-Administration	<u>17,467,576</u>	<u>15,669,066</u>	<u>1,798,510</u>
Public Assistance-Social Service			
Personal Services	670,388	574,582	95,806
Fringe Benefits	122,695	102,541	20,154
Total Public Assistance-Social Service	<u>793,083</u>	<u>677,123</u>	<u>115,960</u>
Transportation			
Materials and Supplies	2,833	1,200	1,633
Contractual Services	1,206,146	1,000,388	205,758
Capital Outlay	102,716	95,088	7,628
Total Transportation	<u>\$1,311,695</u>	<u>\$1,096,676</u>	<u>\$215,019</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Senior Services Levy			
Materials and Supplies	\$1,116	\$1,000	\$116
Contractual Services	1,321,517	936,251	385,266
Capital Outlay	1,000	100	900
Total Senior Services Levy	1,323,633	937,351	386,282
<i>Total Expenditures</i>	<i>20,895,987</i>	<i>18,380,216</i>	<i>2,515,771</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(2,446,487)</i>	<i>(4,314,004)</i>	<i>(1,867,517)</i>
Other Financing Sources (Uses)			
Operating Transfers In	550,000	329,591	(220,409)
Operating Transfers Out	(38,550)	0	38,550
<i>Total Other Financing Sources (Uses)</i>	<i>511,450</i>	<i>329,591</i>	<i>(181,859)</i>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<i>(1,935,037)</i>	<i>(3,984,413)</i>	<i>(2,049,376)</i>
<i>Fund Balance Beginning of Year</i>	<i>977,642</i>	<i>977,642</i>	<i>0</i>
Prior Year Encumbrances Appropriated	1,935,037	1,935,037	0
<i>Fund Balance (Deficit) End of Year</i>	<i>\$977,642</i>	<i>(\$1,071,734)</i>	<i>(\$2,049,376)</i>

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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Licenses and Permits	\$12,000	\$12,801	\$801
Intergovernmental	20,000	18,150	(1,850)
	<i>Total Revenues</i>	<i>30,951</i>	<i>(1,049)</i>
Expenditures			
Current:			
Health:			
Marriage License Special			
Grants in Aid	45,000	32,146	12,854
	<i>Excess of Revenues Under Expenditures</i>	<i>(1,195)</i>	<i>11,805</i>
	<i>Fund Balance Beginning of Year</i>	<i>16,756</i>	<i>0</i>
	<i>Fund Balance End of Year</i>	<i>\$15,561</i>	<i>\$11,805</i>

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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$2,125,000	\$2,217,337	\$92,337
Charges for Services	107,300	94,922	(12,378)
Intergovernmental	4,253,982	3,609,532	(644,450)
<i>Total Revenues</i>	<u>6,486,282</u>	<u>5,921,791</u>	<u>(564,491)</u>
Expenditures			
Current:			
Human Services			
Children Services Board			
Personal Services	1,896,071	1,832,304	63,767
Fringe Benefits	674,089	646,435	27,654
Materials and Supplies	101,636	54,774	46,862
Contractual Services	3,411,580	2,806,667	604,913
Capital Outlay	43,585	34,711	8,874
Total Children Services Board	<u>6,126,961</u>	<u>5,374,891</u>	<u>752,070</u>
Receiving Home			
Personal Services	613,362	613,041	321
Fringe Benefits	259,467	257,850	1,617
Materials and Supplies	85,798	85,270	528
Contractual Services	217,066	110,751	106,315
Capital Outlay	88,153	16,931	71,222
Total Receiving Home	<u>1,263,846</u>	<u>1,083,843</u>	<u>180,003</u>
<i>Total Expenditures</i>	<u>\$7,390,807</u>	<u>\$6,458,734</u>	<u>\$932,073</u>

(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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Excess of Revenues Under Expenditures</i>	(\$904,525)	(\$536,943)	\$367,582
Other Financing Sources			
Operating Transfers - In	<u>0</u>	<u>79,310</u>	<u>79,310</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(904,525)	(457,633)	446,892
<i>Fund Balance Beginning of Year</i>	1,995,140	1,995,140	0
Prior Year Encumbrances Appropriated	<u>632,183</u>	<u>632,183</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,722,798</u></u>	<u><u>\$2,169,690</u></u>	<u><u>\$446,892</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$0	\$753	\$753
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>	(1,500)	753	2,253
<i>Fund Balance Beginning of Year</i>	2,220	2,220	0
<i>Fund Balance End of Year</i>	\$720	\$2,973	\$2,253

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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$17,350	\$11,800	(\$5,550)
Expenditures			
Current:			
General Government			
Judicial			
Indigent Guardianship			
Materials and Supplies	500	68	432
Contractual Services	23,000	9,481	13,519
Capital Outlay	1,500	915	585
<i>Total Expenditures</i>	25,000	10,464	14,536
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,650)	1,336	8,986
<i>Fund Balance Beginning of Year</i>	7,680	7,680	0
<i>Fund Balance End of Year</i>	\$30	\$9,016	\$8,986

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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$484,257	\$362,918	(\$121,339)
Intergovernmental	1,413,477	1,165,145	(248,332)
Other	0	30,302	30,302
<i>Total Revenues</i>	<u>1,897,734</u>	<u>1,558,365</u>	<u>(339,369)</u>
Expenditures			
Current:			
Human Services			
Child Support Enforcement			
Personal Services	723,718	694,093	29,625
Fringe Benefits	397,176	311,248	85,928
Materials and Supplies	11,481	6,650	4,831
Contractual Services	391,455	252,036	139,419
Capital Outlay	900	500	400
Total Child Support Enforcement	<u>1,524,730</u>	<u>1,264,527</u>	<u>260,203</u>
Child Support Adjudication			
Personal Services	116,051	109,012	7,039
Fringe Benefits	44,916	32,112	12,804
Materials and Supplies	11,463	7,836	3,627
Contractual Services	11,923	5,022	6,901
Capital Outlay	7,991	6,390	1,601
Other	7,278	7,278	0
Total Child Support Adjudication	<u>199,622</u>	<u>167,650</u>	<u>31,972</u>
<i>Total Expenditures</i>	<u>\$1,724,352</u>	<u>\$1,432,177</u>	<u>\$292,175</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Excess of Revenues Over Expenditures</i>	<u>\$173,382</u>	<u>\$126,188</u>	<u>(\$47,194)</u>
Other Financing Sources (Uses)			
Operating Transfers In	179,194	159,835	(19,359)
Operating Transfers Out	<u>(554,200)</u>	<u>(200,000)</u>	<u>354,200</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(375,006)</u>	<u>(40,165)</u>	<u>334,841</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(201,624)	86,023	287,647
<i>Fund Balance Beginning of Year</i>	131,887	131,887	0
Prior Year Encumbrances Appropriated	<u>137,032</u>	<u>137,032</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$67,295</u></u>	<u><u>\$354,942</u></u>	<u><u>\$287,647</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$640,000	\$784,554	\$144,554
Charges for Services	7,300	6,050	(1,250)
<i>Total Revenues</i>	<u>647,300</u>	<u>790,604</u>	<u>143,304</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	399,250	358,204	41,046
Fringe Benefits	125,320	98,008	27,312
Materials and Supplies	19,493	19,493	0
Contractual Services	726,374	726,374	0
Capital Outlay	62,639	41,280	21,359
Other	3,242	3,242	0
<i>Total Expenditures</i>	<u>1,336,318</u>	<u>1,246,601</u>	<u>89,717</u>
<i>Excess of Revenues Under Expenditures</i>	(689,018)	(455,997)	233,021
Other Financing Sources			
Operating Transfers - In	<u>0</u>	<u>8,630</u>	<u>8,630</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(689,018)	(447,367)	241,651
<i>Fund Balance Beginning of Year</i>	663,541	663,541	0
Prior Year Encumbrances Appropriated	<u>349,982</u>	<u>349,982</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$324,505</u></u>	<u><u>\$566,156</u></u>	<u><u>\$241,651</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$600,000	\$621,693	\$21,693
Intergovernmental	1,000	0	(1,000)
Other	2,500	1,880	(620)
<i>Total Revenues</i>	<u>603,500</u>	<u>623,573</u>	<u>20,073</u>
Expenditures			
Current:			
Health			
Solid Waste			
Materials and Supplies	51,878	43,885	7,993
Contractual Services	879,655	794,267	85,388
Capital Outlay	15,436	8,881	6,555
Other	18,850	17,944	906
<i>Total Expenditures</i>	<u>965,819</u>	<u>864,977</u>	<u>100,842</u>
<i>Excess of Revenues Under Expenditures</i>	(362,319)	(241,404)	120,915
Other Financing Uses			
Operating Transfers Out	(96,785)	(96,755)	30
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(459,104)	(338,159)	120,945
<i>Fund Balance Beginning of Year</i>	1,515,981	1,515,981	0
Prior Year Encumbrances Appropriated	149,969	149,969	0
<i>Fund Balance End of Year</i>	<u>\$1,206,846</u>	<u>\$1,327,791</u>	<u>\$120,945</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$39,000	\$40,942	\$1,942
Expenditures			
Current:			
Human Services			
Supported Living Services			
Contractual Services	39,000	39,000	0
<i>Excess of Revenues Over Expenditures</i>	0	1,942	1,942
<i>Fund Balance Beginning of Year</i>	17,551	17,551	0
<i>Fund Balance End of Year</i>	\$17,551	\$19,493	\$1,942

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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$3,000	\$3,720	\$720
Intergovernmental	16,513	16,513	0
<i>Total Revenues</i>	19,513	20,233	720
Expenditures			
Current:			
Public Safety			
Indigent Drivers			
Contractual Services	16,000	0	16,000
<i>Excess of Revenues Over Expenditures</i>	3,513	20,233	16,720
<i>Fund Balance Beginning of Year</i>	182,656	182,656	0
<i>Fund Balance End of Year</i>	<u>\$186,169</u>	<u>\$202,889</u>	<u>\$16,720</u>

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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$4,530,000	\$4,722,654	\$192,654
Charges for Services	110,000	122,944	12,944
Intergovernmental	3,686,000	3,925,769	239,769
<i>Total Revenues</i>	<u>8,326,000</u>	<u>8,771,367</u>	<u>445,367</u>
Expenditures			
Current:			
Health			
169 Board			
Personal Services	5,196,000	4,876,420	319,580
Fringe Benefits	2,349,302	2,206,749	142,553
Materials and Supplies	256,633	252,784	3,849
Contractual Services	1,018,510	797,980	220,530
Capital Outlay	384,072	281,593	102,479
Other	10,000	9,645	355
<i>Total Expenditures</i>	<u>9,214,517</u>	<u>8,425,171</u>	<u>789,346</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(888,517)	346,196	1,234,713
Other Financing Sources			
Operating Transfers - In	<u>0</u>	<u>102,140</u>	<u>102,140</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(888,517)	448,336	1,336,853
<i>Fund Balance Beginning of Year</i>	3,796,728	3,796,728	0
Prior Year Encumbrances Appropriated	<u>355,017</u>	<u>355,017</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,263,228</u></u>	<u><u>\$4,600,081</u></u>	<u><u>\$1,336,853</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$200	\$0	(\$200)
Intergovernmental	115,380	112,947	(2,433)
Other	0	351	351
<i>Total Revenues</i>	<u>115,580</u>	<u>113,298</u>	<u>(2,282)</u>
Expenditures			
Current:			
Public Works			
Litter Control			
Personal Services	55,660	54,960	700
Fringe Benefits	48,032	45,726	2,306
Materials and Supplies	5,676	4,391	1,285
Contractual Services	13,334	11,112	2,222
Capital Outlay	1,100	1,091	9
Other	36,514	36,514	0
<i>Total Expenditures</i>	<u>160,316</u>	<u>153,794</u>	<u>6,522</u>
<i>Excess of Revenues Under Expenditures</i>	(44,736)	(40,496)	4,240
Other Financing Sources			
Operating Transfers In	16,785	26,900	10,115
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(27,951)	(13,596)	14,355
<i>Fund Balance Beginning of Year</i>	11,959	11,959	0
Prior Year Encumbrances Appropriated	24,413	24,413	0
<i>Fund Balance End of Year</i>	<u><u>\$8,421</u></u>	<u><u>\$22,776</u></u>	<u><u>\$14,355</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$2,116,648	\$2,611,675	\$495,027
Intergovernmental	9,140,835	8,029,517	(1,111,318)
Interest	0	433	433
Total Revenues	11,257,483	10,641,625	(615,858)
Expenditures			
Current:			
Human Services			
Nursing Home			
Personal Services	5,453,471	5,436,124	17,347
Fringe Benefits	2,465,809	2,349,100	116,709
Materials and Supplies	1,272,407	1,165,573	106,834
Contractual Services	2,103,993	1,972,256	131,737
Capital Outlay	79,423	78,299	1,124
Other	134,218	130,467	3,751
Total Expenditures	11,509,321	11,131,819	377,502
<i>Excess of Revenues Under Expenditures</i>	<i>(251,838)</i>	<i>(490,194)</i>	<i>(238,356)</i>
Other Financing Sources (Uses)			
Advances Out	(300,000)	(300,000)	0
Operating Transfers In	0	200,697	200,697
Operating Transfers - Out	(269,765)	(143,238)	126,527
Total Other Financing Sources (Uses)	(569,765)	(242,541)	327,224
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<i>(821,603)</i>	<i>(732,735)</i>	<i>88,868</i>
<i>Fund Balance Beginning of Year</i>	<i>516,533</i>	<i>516,533</i>	<i>0</i>
Prior Year Encumbrances Appropriated	424,477	424,477	0
Fund Balance End of Year	\$119,407	\$208,275	\$88,868

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, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	\$0	\$1,967	\$1,967
Expenditures			
Current:			
Public Safety			
Enforcement and Education			
Other	<u>13,704</u>	<u>10,067</u>	<u>3,637</u>
<i>Excess of Revenues Under Expenditures</i>	(13,704)	(8,100)	5,604
Other Financing Sources			
Operating Transfers In	<u>13,704</u>	<u>12,334</u>	<u>(1,370)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	4,234	4,234
<i>Fund Balance Beginning of Year</i>	<u>35,253</u>	<u>35,253</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$35,253</u></u>	<u><u>\$39,487</u></u>	<u><u>\$4,234</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$132,314	\$136,145	\$3,831
Expenditures			
Current:			
Public Safety			
Community Corrections Grant			
Personal Services	98,918	94,592	4,326
Fringe Benefits	42,978	28,504	14,474
Materials and Supplies	821	712	109
Contractual Services	38,654	21,963	16,691
Capital Outlay	567	412	155
Other	2,887	647	2,240
<i>Total Expenditures</i>	184,825	146,830	37,995
<i>Excess of Revenues Under Expenditures</i>	(52,511)	(10,685)	41,826
Other Financing Sources			
Operating Transfers In	44,000	48,215	4,215
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(8,511)	37,530	46,041
<i>Fund Balance Beginning of Year</i>	65,770	65,770	0
Prior Year Encumbrances Appropriated	5,396	5,396	0
<i>Fund Balance End of Year</i>	\$62,655	\$108,696	\$46,041

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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	<u>\$440,702</u>	<u>\$404,751</u>	<u>(\$35,951)</u>
Expenditures			
Current:			
Public Safety			
Youth Development Facility			
Personal Services	632,325	561,791	70,534
Fringe Benefits	349,376	263,680	85,696
Materials and Supplies	42,657	30,570	12,087
Contractual Services	190,441	144,052	46,389
Capital Outlay	<u>3,000</u>	<u>0</u>	<u>3,000</u>
<i>Total Expenditures</i>	<u>1,217,799</u>	<u>1,000,093</u>	<u>217,706</u>
<i>Excess of Revenues Under Expenditures</i>	(777,097)	(595,342)	181,755
Other Financing Sources			
Operating Transfers In	<u>639,670</u>	<u>568,542</u>	<u>(71,128)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(137,427)	(26,800)	110,627
<i>Fund Balance Beginning of Year</i>	126,358	126,358	0
Prior Year Encumbrances Appropriated	<u>28,940</u>	<u>28,940</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$17,871</u></u>	<u><u>\$128,498</u></u>	<u><u>\$110,627</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Abuse Fund
For the Year Ended December 31, 2002

	Revised 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>	1,520	1,520	0
<i>Fund Balance End of Year</i>	\$1,520	\$1,520	\$0

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collection Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$189,151	\$239,695	\$50,544
Interest	0	13,111	13,111
<i>Total Revenues</i>	<u>189,151</u>	<u>252,806</u>	<u>63,655</u>
Expenditures			
Current:			
General Government :			
Legislative and Executive			
DRETAC-Treasurer			
Personal Services	98,802	90,261	8,541
Fringe Benefits	76,410	69,959	6,451
Materials and Supplies	2,901	1,124	1,777
Contractual Services	6,328	979	5,349
Capital Outlay	4,500	869	3,631
Other	148	148	0
Total DRETAC-Treasurer	<u>189,089</u>	<u>163,340</u>	<u>25,749</u>
DRETAC-Prosecutor			
Personal Services	96,750	96,750	0
Fringe Benefits	41,789	41,789	0
Materials and Supplies	1,501	0	1,501
Contractual Services	3,969	1,763	2,206
Capital Outlay	5,000	80	4,920
Other	500	0	500
Total DRETAC-Prosecutor	<u>149,509</u>	<u>140,382</u>	<u>9,127</u>
<i>Total Expenditures</i>	<u>\$338,598</u>	<u>\$303,722</u>	<u>\$34,876</u>

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collection Fund (continued)
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Excess of Revenues Under Expenditures</i>	(\$149,447)	(\$50,916)	\$98,531
Other Financing Sources			
Operating Transfers In	0	5,051	5,051
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(149,447)	(45,865)	103,582
<i>Fund Balance Beginning of Year</i>	659,864	659,864	0
Prior Year Encumbrances Appropriated	3,195	3,195	0
<i>Fund Balance End of Year</i>	<u>\$513,612</u>	<u>\$617,194</u>	<u>\$103,582</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Interest	\$0	\$3,269	\$3,269
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	3,269	3,269
<i>Fund Balance Beginning of Year</i>	25,775	25,775	0
<i>Fund Balance End of Year</i>	<u>\$25,775</u>	<u>\$29,044</u>	<u>\$3,269</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Mental Health Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$544,500	\$602,388	\$57,888
Fines and Forfeitures	0	38,725	38,725
Intergovernmental	5,256,841	5,347,292	90,451
<i>Total Revenues</i>	<u>5,801,341</u>	<u>5,988,405</u>	<u>187,064</u>
Expenditures			
Current:			
Health			
Community Mental Health			
Personal Services	396,680	302,884	93,796
Fringe Benefits	114,887	87,375	27,512
Materials and Supplies	13,912	8,778	5,134
Contractual Services	6,102,949	6,020,623	82,326
Capital Outlay	4,000	804	3,196
Other	13,524	12,183	1,341
<i>Total Expenditures</i>	<u>6,645,952</u>	<u>6,432,647</u>	<u>213,305</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(844,611)</u>	<u>(444,242)</u>	<u>400,369</u>
Other Financing Sources (Uses)			
Operating Transfers - In	0	7,817	7,817
Operating Transfers - Out	(23,946)	(12,259)	11,687
<i>Total Other Financing Sources (Uses)</i>	<u>(23,946)</u>	<u>(4,442)</u>	<u>19,504</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(868,557)</u>	<u>(448,684)</u>	<u>419,873</u>
<i>Fund Balance Beginning of Year</i>	1,939,685	1,939,685	0
Prior Year Encumbrances Appropriated	238,671	238,671	0
<i>Fund Balance End of Year</i>	<u>\$1,309,799</u>	<u>\$1,729,672</u>	<u>\$419,873</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$145,619	\$115,213	(\$30,406)
Intergovernmental	76,100	103,296	27,196
<i>Total Revenues</i>	<u>221,719</u>	<u>218,509</u>	<u>(3,210)</u>
Expenditures			
Current:			
Public Safety			
Emergency Management			
Personal Services	126,350	121,763	4,587
Fringe Benefits	44,058	33,763	10,295
Materials and Supplies	28,426	19,928	8,498
Contractual Services	73,513	46,768	26,745
Capital Outlay	108,348	90,235	18,113
Other	6,000	185	5,815
<i>Total Expenditures</i>	<u>386,695</u>	<u>312,642</u>	<u>74,053</u>
<i>Excess of Revenues Under Expenditures</i>	(164,976)	(94,133)	70,843
Other Financing Sources			
Operating Transfers In	0	11,974	11,974
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(164,976)	(82,159)	82,817
<i>Fund Balance Beginning of Year</i>	212,579	212,579	0
Prior Year Encumbrances Appropriated	35,455	35,455	0
<i>Fund Balance End of Year</i>	<u><u>\$83,058</u></u>	<u><u>\$165,875</u></u>	<u><u>\$82,817</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$28,054	\$29,707	\$1,653
Other	0	750	750
<i>Total Revenues</i>	<u>28,054</u>	<u>30,457</u>	<u>2,403</u>
Expenditures			
Current:			
Public Safety			
Special Emergency Planning			
Materials and Supplies	7,512	5,006	2,506
Contractual Services	38,642	24,849	13,793
Capital Outlay	11,000	10,166	834
<i>Total Expenditures</i>	<u>57,154</u>	<u>40,021</u>	<u>17,133</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(29,100)</u>	<u>(9,564)</u>	<u>19,536</u>
Other Financing Sources (Uses)			
Operating Transfers In	0	643	643
Operating Transfers Out	(9,000)	(9,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(9,000)</u>	<u>(8,357)</u>	<u>643</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(38,100)</u>	<u>(17,921)</u>	<u>20,179</u>
<i>Fund Balance Beginning of Year</i>	40,201	40,201	0
Prior Year Encumbrances Appropriated	3,054	3,054	0
<i>Fund Balance End of Year</i>	<u>\$5,155</u>	<u>\$25,334</u>	<u>\$20,179</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$121,000	\$123,603	\$2,603
Expenditures			
Current:			
Public Safety			
Emergency 911			
Personal Services	33,000	31,692	1,308
Fringe Benefits	8,592	8,300	292
Materials and Supplies	8,498	7,467	1,031
Contractual Services	138,433	120,444	17,989
Capital Outlay	4,199	875	3,324
Other	4,525	360	4,165
<i>Total Expenditures</i>	197,247	169,138	28,109
<i>Excess of Revenues Under Expenditures</i>	(76,247)	(45,535)	30,712
Other Financing Uses			
Operating Transfers Out	(900)	0	900
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(77,147)	(45,535)	31,612
<i>Fund Balance Beginning of Year</i>	167,892	167,892	0
Prior Year Encumbrances Appropriated	12,105	12,105	0
<i>Fund Balance End of Year</i>	\$102,850	\$134,462	\$31,612

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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$77,061	\$39,967	(\$37,094)
Other	5,000	9,700	4,700
<i>Total Revenues</i>	<u>82,061</u>	<u>49,667</u>	<u>(32,394)</u>
Expenditures			
Current:			
Public Safety			
Drug Abuse Resistance Education			
Personal Services	34,000	23,360	10,640
Fringe Benefits	6,900	5,134	1,766
Materials and Supplies	15,028	9,975	5,053
Contractual Services	17,649	4,639	13,010
Capital Outlay	5,524	0	5,524
<i>Total Expenditures</i>	<u>79,101</u>	<u>43,108</u>	<u>35,993</u>
<i>Excess of Revenues Over Expenditures</i>	2,960	6,559	3,599
Other Financing Sources			
Operating Transfers In	0	2,438	2,438
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	2,960	8,997	6,037
<i>Fund Balance (Deficit) Beginning of Year</i>	(437)	(437)	0
Prior Year Encumbrances Appropriated	1,201	1,201	0
<i>Fund Balance End of Year</i>	<u><u>\$3,724</u></u>	<u><u>\$9,761</u></u>	<u><u>\$6,037</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Other Financing Uses			
Operating Transfers - Out	(1,362)	(1,362)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(1,362)	(1,362)	0
<i>Fund Balance Beginning of Year</i>	1,362	1,362	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$7,148	\$7,000	(\$148)
Expenditures			
Current:			
Public Safety			
Drug Task Force			
Personal Services	7,701	7,701	0
Fringe Benefits	3,306	3,306	0
Materials and Supplies	3,418	1,040	2,378
Contractual Services	19,869	18,843	1,026
Capital Outlay	23,918	21,259	2,659
<i>Total Expenditures</i>	58,212	52,149	6,063
<i>Excess of Revenues Under Expenditures</i>	(51,064)	(45,149)	5,915
Other Financing Sources			
Operating Transfers In	50,951	50,951	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(113)	5,802	5,915
<i>Fund Balance (Deficit) Beginning of Year</i>	(6,473)	(6,473)	0
Prior Year Encumbrances Appropriated	6,586	6,586	0
<i>Fund Balance End of Year</i>	\$0	\$5,915	\$5,915

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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$57,055	\$56,791	(\$264)
Expenditures			
Current:			
Public Safety			
Ohio Crime Victims			
Personal Services	59,597	59,597	0
Fringe Benefits	18,506	18,381	125
Materials and Supplies	854	854	0
<i>Total Expenditures</i>	<u>78,957</u>	<u>78,832</u>	<u>125</u>
<i>Excess of Revenues Under Expenditures</i>	(21,902)	(22,041)	(139)
Other Financing Sources			
Operating Transfers In	19,553	19,745	192
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(2,349)	(2,296)	53
Fund Balance Beginning of Year	2,244	2,244	0
Prior Year Encumbrances Appropriated	240	240	0
<i>Fund Balance End of Year</i>	<u><u>\$135</u></u>	<u><u>\$188</u></u>	<u><u>\$53</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$80,000	\$40,675	(\$39,325)
Expenditures			
Current:			
Public Safety			
Inmate Medical			
Contractual Services	60,000	52,382	7,618
Capital Outlay	17,000	2,382	14,618
<i>Total Expenditures</i>	<u>77,000</u>	<u>54,764</u>	<u>22,236</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	3,000	(14,089)	(17,089)
<i>Fund Balance Beginning of Year</i>	11,642	11,642	0
Prior Year Encumbrances Appropriated	<u>5,215</u>	<u>5,215</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$19,857</u></u>	<u><u>\$2,768</u></u>	<u><u>(\$17,089)</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Administrator Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Charges for Services	\$350,000	\$412,487	\$62,487
	<u> </u>	<u> </u>	<u> </u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Certificate of Title - Administration			
Personal Services	215,177	206,517	8,660
Fringe Benefits	31,469	30,355	1,114
Materials and Supplies	6,600	6,571	29
Contractual Services	4,400	3,756	644
Capital Outlay	850	850	0
Other	1,475	0	1,475
	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	259,971	248,049	11,922
	<u> </u>	<u> </u>	<u> </u>
<i>Excess of Revenues Over Expenditures</i>	90,029	164,438	74,409
	<u> </u>	<u> </u>	<u> </u>
Other Financing Uses			
Operating Transfers Out	(100,000)	(100,000)	0
	<u> </u>	<u> </u>	<u> </u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(9,971)	64,438	74,409
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance Beginning of Year</i>	89,269	89,269	0
	<u> </u>	<u> </u>	<u> </u>
<i>Fund Balance End of Year</i>	<u>\$79,298</u>	<u>\$153,707</u>	<u>\$74,409</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$2,233,003	\$1,041,246	(\$1,191,757)
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Community Development			
Fringe Benefits	69,727	67,360	2,367
Contractual Services	1,639,925	766,700	873,225
Capital Outlay	560,000	68,878	491,122
<i>Total Expenditures</i>	<u>2,269,652</u>	<u>902,938</u>	<u>1,366,714</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(36,649)	138,308	174,957
Other Financing Uses			
Operating Transfers Out	(87,890)	(87,890)	0
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(124,539)	50,418	174,957
<i>Fund Balance Beginning of Year</i>	151,356	151,356	0
Prior Year Encumbrances Appropriated	97,789	97,789	0
<i>Fund Balance End of Year</i>	<u>\$124,606</u>	<u>\$299,563</u>	<u>\$174,957</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Control Grant Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$35,000	\$34,934	(\$66)
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Drug Control Grant			
Materials and Supplies	35,000	26,277	8,723
<i>Excess of Revenues Over Expenditures</i>	0	8,657	8,657
Other Financing Uses			
Operating Transfers - Out	(12,334)	(12,334)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(12,334)	(3,677)	8,657
<i>Fund Balance Beginning of Year</i>	12,334	12,334	0
<i>Fund Balance End of Year</i>	\$0	\$8,657	\$8,657

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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$70,000	\$122,837	\$52,837
Expenditures			
Current:			
General Government -			
Judicial			
Courts Special Projects			
Personal Services	69,651	60,302	9,349
Fringe Benefits	27,858	14,985	12,873
Contractual Services	850	90	760
<i>Total Expenditures</i>	98,359	75,377	22,982
<i>Excess of Revenues Over (Under) Expenditures</i>	(28,359)	47,460	75,819
Other Financing Sources (Uses)			
Operating Transfers In	0	338	338
Operating Transfers Out	(16,689)	(16,689)	0
<i>Total Other Financing Sources (Uses)</i>	(16,689)	(16,351)	338
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(45,048)	31,109	76,157
<i>Fund Balance Beginning of Year</i>	172,068	172,068	0
Prior Year Encumbrances Appropriated	710	710	0
<i>Fund Balance End of Year</i>	<u>\$127,730</u>	<u>\$203,887</u>	<u>\$76,157</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual (Non-GAAP Basis)
All Special Revenue Funds
For the Year Ended December 31, 2002

	<u>Revised</u> <u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenues			
Property and Other Local Taxes	\$9,457,357	\$10,033,612	\$576,255
Charges for Services	4,088,674	4,523,967	435,293
Licenses and Permits	87,226	95,697	8,471
Fines and Forfeitures	318,810	261,423	(57,387)
Intergovernmental	50,255,784	43,222,289	(7,033,495)
Interest	85,000	57,729	(27,271)
Other	451,298	171,183	(280,115)
<i>Total Revenues</i>	<u>64,744,149</u>	<u>58,365,900</u>	<u>(6,378,249)</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive			
Real Estate Assessment	1,336,318	1,246,601	89,717
DRETAC-Treasurer	189,089	163,340	25,749
DRETAC-Prosecutor	149,509	140,382	9,127
Certificate of Title-Administration	259,971	248,049	11,922
Community Development	2,269,652	902,938	1,366,714
Drug Control Grant	35,000	26,277	8,723
 Total General Government- Legislative and Executive	 <u>4,239,539</u>	 <u>2,727,587</u>	 <u>1,511,952</u>
 General Government -			
Judicial			
Probate Court Conduct Business	1,500	0	1,500
Indigent Guardianship	25,000	10,464	14,536
Courts Special Projects	98,359	75,377	22,982
 Total General Government- Judicial	 <u>\$124,859</u>	 <u>\$85,841</u>	 <u>\$39,018</u>

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual (Non-GAAP Basis)
All Special Revenue Funds (continued)
For the Year Ended December 31, 2002

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Public Safety			
Indigent Drivers	\$16,000	\$0	\$16,000
Enforcement and Education	13,704	10,067	3,637
Community Corrections Grant	184,825	146,830	37,995
Youth Development Facility	1,217,799	1,000,093	217,706
Emergency Management	386,695	312,642	74,053
Special Emergency Planning	57,154	40,021	17,133
Emergency 911	197,247	169,138	28,109
Drug Abuse Resistance Education	79,101	43,108	35,993
Drug Task Force	58,212	52,149	6,063
Ohio Crime Victims	78,957	78,832	125
Inmate Medical	<u>77,000</u>	<u>54,764</u>	<u>22,236</u>
Total Public Safety	<u>2,366,694</u>	<u>1,907,644</u>	<u>459,050</u>
Public Works			
Engineer	1,510,148	1,467,920	42,228
Roads	4,711,854	4,382,746	329,108
Bridges and Culverts	1,526,288	1,330,025	196,263
Viaduct Lighting	2,000	0	2,000
Litter Control	<u>160,316</u>	<u>153,794</u>	<u>6,522</u>
Total Public Works	<u>7,910,606</u>	<u>7,334,485</u>	<u>576,121</u>
Health			
Dog and Kennel	130,254	114,302	15,952
Marriage License Special	45,000	32,146	12,854
Solid Waste	965,819	864,977	100,842
169 Board	9,214,517	8,425,171	789,346
Community Mental Health	<u>6,645,952</u>	<u>6,432,647</u>	<u>213,305</u>
Total Health	<u>\$17,001,542</u>	<u>\$15,869,243</u>	<u>\$1,132,299</u>

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual (Non-GAAP Basis)
All Special Revenue Funds (continued)
For the Year Ended December 31, 2002

	Revised <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Human Services			
Public Assistance- Administration	\$17,467,576	\$15,669,066	1,798,510
Public Assistance- Social Service	793,083	677,123	115,960
Public Assistance-Transportation	1,311,695	1,096,676	215,019
Public Assistance-Senior Services Levy	1,323,633	937,351	386,282
Children Services Board	6,126,961	5,374,891	752,070
Receiving Home	1,263,846	1,083,843	180,003
Child Support Enforcement	1,524,730	1,264,527	260,203
Child Support Adjudication	199,622	167,650	31,972
Supported Living Services	39,000	39,000	0
Nursing Home	<u>11,509,321</u>	<u>11,131,819</u>	<u>377,502</u>
 Total Human Services	 <u>41,559,467</u>	 <u>37,441,946</u>	 <u>4,117,521</u>
 Debt Service:			
Principal Retirement	<u>40,000</u>	<u>40,000</u>	<u>0</u>
 <i>Total Expenditures</i>	 <u>73,242,707</u>	 <u>65,406,746</u>	 <u>7,835,961</u>
 <i>Excess of Revenues Under Expenditures</i>	 <u>(8,498,558)</u>	 <u>(7,040,846)</u>	 <u>1,457,712</u>
 Other Financing Sources (Uses)			
Advances Out	(300,000)	(300,000)	0
Operating Transfers In	1,544,857	1,726,723	181,866
Operating Transfers Out	<u>(1,253,421)</u>	<u>(679,527)</u>	<u>573,894</u>
 <i>Total Other Sources (Uses)</i>	 <u>(8,564)</u>	 <u>747,196</u>	 <u>755,760</u>
 <i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	 <u>(8,507,122)</u>	 <u>(6,293,650)</u>	 <u>2,213,472</u>
 <i>Fund Balances Beginning of Year</i>	 15,302,039	 15,302,039	 0
 Prior Year Encumbrances Appropriated	 <u>4,925,878</u>	 <u>4,925,878</u>	 <u>0</u>
 <i>Fund Balances End of Year</i>	 <u><u>\$11,720,795</u></u>	 <u><u>\$13,934,267</u></u>	 <u><u>\$2,213,472</u></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, 2002

	Construction	Coffee Creek	Permanent Improvement
Assets			
Equity in Pooled Cash and Cash Equivalents	\$749,858	\$458	\$9,651
Accounts Receivable	0	0	0
<i>Total Assets</i>	\$749,858	\$458	\$9,651
 Liabilities			
	\$0	\$0	\$0
 Fund Equity			
Fund Balance:			
Reserved for Encumbrances	166,895	0	38,076
Unreserved, Undesignated (Deficit)	582,963	458	(28,425)
<i>Total Fund Equity (Deficit)</i>	749,858	458	9,651
<i>Total Liabilities and Fund Equity</i>	\$749,858	\$458	\$9,651

<u>Ditch Maintenance</u>	<u>County Court Computer</u>	<u>Totals</u>
\$9,249	\$376,821	\$1,146,037
<u>0</u>	<u>3,564</u>	<u>3,564</u>
<u>\$9,249</u>	<u>\$380,385</u>	<u>\$1,149,601</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
0	200,398	405,369
<u>9,249</u>	<u>179,987</u>	<u>744,232</u>
<u>9,249</u>	<u>380,385</u>	<u>1,149,601</u>
<u>\$9,249</u>	<u>\$380,385</u>	<u>\$1,149,601</u>

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 2002*

	<u>Construction</u>	<u>Coffee Creek</u>	<u>Permanent Improvement</u>
Revenues			
Property and Other Local Taxes	\$0	\$0	\$13,711
Charges for Services	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	0	0	1,659
Interest	36,305	0	0
<i>Total Revenues</i>	<u>36,305</u>	<u>0</u>	<u>15,370</u>
Expenditures			
Capital Outlay	2,449,344	0	1,013,205
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,413,039)</u>	<u>0</u>	<u>(997,835)</u>
Other Financing Sources (Uses)			
Operating Transfers In	143,238	0	25,165
Operating Transfers Out	(25,165)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>118,073</u>	<u>0</u>	<u>25,165</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(2,294,966)</u>	<u>0</u>	<u>(972,670)</u>
<i>Fund Balances Beginning of Year</i>	<u>3,044,824</u>	<u>458</u>	<u>982,321</u>
<i>Fund Balances End of Year</i>	<u><u>\$749,858</u></u>	<u><u>\$458</u></u>	<u><u>\$9,651</u></u>

<u>Ditch Maintenance</u>	<u>County Court Computer</u>	<u>Totals</u>
\$0	\$0	\$13,711
2,134	103,007	105,141
0	23,913	23,913
0	0	1,659
11	0	36,316
<u>2,145</u>	<u>126,920</u>	<u>180,740</u>
<u>0</u>	<u>148,835</u>	<u>3,611,384</u>
<u>2,145</u>	<u>(21,915)</u>	<u>(3,430,644)</u>
<u>0</u>	<u>0</u>	<u>168,403</u>
<u>0</u>	<u>(29,104)</u>	<u>(54,269)</u>
<u>0</u>	<u>(29,104)</u>	<u>114,134</u>
2,145	(51,019)	(3,316,510)
<u>7,104</u>	<u>431,404</u>	<u>4,466,111</u>
<u>\$9,249</u>	<u>\$380,385</u>	<u>\$1,149,601</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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Interest	\$35,953	\$41,719	\$5,766
Expenditures			
Capital Outlay	<u>2,913,903</u>	<u>2,616,239</u>	<u>297,664</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,877,950)</u>	<u>(2,574,520)</u>	<u>303,430</u>
Other Financing Sources (Uses)			
Operating Transfers In	143,238	143,238	0
Operating Transfers Out	<u>(25,165)</u>	<u>(25,165)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>118,073</u>	<u>118,073</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(2,759,877)</u>	<u>(2,456,447)</u>	<u>303,430</u>
<i>Fund Balance Beginning of Year</i>	735,013	735,013	0
Prior Year Encumbrances Appropriated	<u>2,303,826</u>	<u>2,303,826</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$278,962</u></u>	<u><u>\$582,392</u></u>	<u><u>\$303,430</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, 2002

	Revised 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>	<u>\$458</u>	<u>\$458</u>	<u>\$0</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$14,000	\$13,711	(\$289)
Intergovernmental	275,000	1,659	(273,341)
<i>Total Revenues</i>	289,000	15,370	(273,630)
Expenditures			
Capital Outlay	1,271,321	1,051,281	220,040
<i>Excess of Revenues Under Expenditures</i>	(982,321)	(1,035,911)	(53,590)
Other Financing Sources			
Operating Transfers In	0	25,165	25,165
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(982,321)	(1,010,746)	(28,425)
<i>Fund Balance Beginning of Year</i>	333,117	333,117	0
Prior Year Encumbrances Appropriated	649,204	649,204	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$28,425)	(\$28,425)

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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$0	\$2,147	\$2,147
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	2,147	2,147
<i>Fund Balance Beginning of Year</i>	7,091	7,091	0
<i>Fund Balance End of Year</i>	\$7,091	\$9,238	\$2,147

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, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$69,808	\$101,504	\$31,696
Fines and Forfeitures	25,600	25,449	(151)
<i>Total Revenues</i>	95,408	126,953	31,545
Expenditures			
Capital Outlay	445,194	349,233	95,961
<i>Excess of Revenues Under Expenditures</i>	(349,786)	(222,280)	127,506
Other Financing Uses			
Operating Transfers Out	(61,305)	(29,104)	32,201
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(411,091)	(251,384)	159,707
<i>Fund Balance Beginning of Year</i>	352,703	352,703	0
Prior Year Encumbrances Appropriated	71,544	71,544	0
<i>Fund Balance End of Year</i>	<u>\$13,156</u>	<u>\$172,863</u>	<u>\$159,707</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Capital Projects Funds
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$14,000	\$13,711	(\$289)
Charges for Services	69,808	103,651	33,843
Fines and Forfeitures	25,600	25,449	(151)
Intergovernmental	275,000	1,659	(273,341)
Interest	35,953	41,719	5,766
<i>Total Revenues</i>	<u>420,361</u>	<u>186,189</u>	<u>(234,172)</u>
Expenditures			
Capital Outlay			
Construction	2,913,903	2,616,239	297,664
Permanent Improvement	1,271,321	1,051,281	220,040
County Court Computer	445,194	349,233	95,961
<i>Total Expenditures</i>	<u>4,630,418</u>	<u>4,016,753</u>	<u>613,665</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(4,210,057)</u>	<u>(3,830,564)</u>	<u>379,493</u>
Other Financing Sources (Uses)			
Operating Transfers In	143,238	168,403	25,165
Operating Transfers Out	(86,470)	(54,269)	32,201
<i>Total Other Financing Sources</i>	<u>56,768</u>	<u>114,134</u>	<u>57,366</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(4,153,289)</u>	<u>(3,716,430)</u>	<u>436,859</u>
<i>Fund Balances Beginning of Year</i>	1,428,382	1,428,382	0
Prior Year Encumbrances Appropriated	<u>3,024,574</u>	<u>3,024,574</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$299,667</u>	<u>\$736,526</u>	<u>\$436,859</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.

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	Unemployment Compensation
Library and Local Government	Inmate	Public Utility Property Tax
Inheritance Tax	Refund Occupancy	Rollback

Ashtabula County, Ohio
Combining Balance Sheet
All Expendable Trust and Agency Funds
December 31, 2002

	<u>Mental Retardation</u>	<u>Children's Trust</u>	<u>County Trust</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$244,694	\$42,176	\$0
Cash and Cash Equivalents in			
Segregated Accounts	0	238,378	70,526
Receivables:			
Taxes	0	0	0
Accounts	0	0	0
Special Assessments	0	0	0
Accrued Interest	0	0	1,534
Due from Other Governments	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u><u>\$244,694</u></u>	<u><u>\$280,554</u></u>	<u><u>\$72,060</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	1,358	7,131	0
Unreserved, Undesignated	<u>243,336</u>	<u>273,423</u>	<u>72,060</u>
<i>Total Fund Equity</i>	<u>244,694</u>	<u>280,554</u>	<u>72,060</u>
<i>Total Liabilities and Fund Equity</i>	<u><u>\$244,694</u></u>	<u><u>\$280,554</u></u>	<u><u>\$72,060</u></u>

County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	All Agency Funds	Totals
\$0	\$0	\$198,212	\$6,355,606	\$6,840,688
76,527	10,649	0	1,406,516	1,802,596
0	0	0	79,019,246	79,019,246
0	0	0	4,450,807	4,450,807
0	0	0	745,968	745,968
0	0	0	1,649	3,183
0	0	0	5,949,603	5,949,603
<u>\$76,527</u>	<u>\$10,649</u>	<u>\$198,212</u>	<u>\$97,929,395</u>	<u>\$98,812,091</u>
\$0	\$0	\$0	\$11,605,408	\$11,605,408
0	0	0	745,968	745,968
0	0	0	77,300,203	77,300,203
0	0	0	3,743,261	3,743,261
0	0	0	4,534,555	4,534,555
0	0	0	97,929,395	97,929,395
0	0	0	0	8,489
76,527	10,649	198,212	0	874,207
<u>76,527</u>	<u>10,649</u>	<u>198,212</u>	<u>0</u>	<u>882,696</u>
<u>\$76,527</u>	<u>\$10,649</u>	<u>\$198,212</u>	<u>\$97,929,395</u>	<u>\$98,812,091</u>

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Expendable Trust Funds
For the Year Ended December 31, 2002*

	Mental Retardation	Children's Trust	County Trust
Revenues			
Intergovernmental	\$0	\$206,512	\$1,314
Interest	4,165	608	1,657
Other	6,187	18,558	0
<i>Total Revenues</i>	<u>10,352</u>	<u>225,678</u>	<u>2,971</u>
Expenditures			
Current:			
Public Safety	0	0	0
Human Services	2,978	219,534	11,460
<i>Total Expenditures</i>	<u>2,978</u>	<u>219,534</u>	<u>11,460</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	7,374	6,144	(8,489)
<i>Fund Balances Beginning of Year</i>	<u>237,320</u>	<u>274,410</u>	<u>80,549</u>
<i>Fund Balances End of Year</i>	<u><u>\$244,694</u></u>	<u><u>\$280,554</u></u>	<u><u>\$72,060</u></u>

County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Totals
\$185,756	\$13,544	\$0	\$407,126
490	117	3,530	10,567
0	0	0	24,745
<u>186,246</u>	<u>13,661</u>	<u>3,530</u>	<u>442,438</u>
0	13,793	0	13,793
<u>151,406</u>	<u>0</u>	<u>0</u>	<u>385,378</u>
<u>151,406</u>	<u>13,793</u>	<u>0</u>	<u>399,171</u>
34,840	(132)	3,530	43,267
<u>41,687</u>	<u>10,781</u>	<u>194,682</u>	<u>839,429</u>
<u>\$76,527</u>	<u>\$10,649</u>	<u>\$198,212</u>	<u>\$882,696</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, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Interest	\$9,000	\$4,307	(\$4,693)
Other	8,000	6,187	(1,813)
<i>Total Revenues</i>	17,000	10,494	(6,506)
Expenditures			
Current:			
Human Services			
Materials and Supplies	7,163	3,528	3,635
Contractual Services	2,000	808	1,192
Capital Outlay	26,868	0	26,868
<i>Total Expenditures</i>	36,031	4,336	31,695
<i>Excess of Revenues Over (Under) Expenditures</i>	(19,031)	6,158	25,189
<i>Fund Balance Beginning of Year</i>	235,727	235,727	0
Prior Year Encumbrances Appropriated	1,163	1,163	0
<i>Fund Balance End of Year</i>	\$217,859	\$243,048	\$25,189

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, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$22,212	\$21,779	(\$433)
Other	<u>25,200</u>	<u>18,558</u>	<u>(6,642)</u>
<i>Total Revenues</i>	47,412	40,337	(7,075)
Expenditures			
Current:			
Human Services			
Contractual Services	<u>65,193</u>	<u>48,951</u>	<u>16,242</u>
<i>Excess of Revenues Under Expenditures</i>	(17,781)	(8,614)	9,167
<i>Fund Balance Beginning of Year</i>	32,281	32,281	0
Prior Year Encumbrances Appropriated	<u>8,509</u>	<u>8,509</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$23,009</u></u>	<u><u>\$32,176</u></u>	<u><u>\$9,167</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, 2002

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Interest	<u>\$0</u>	<u>\$3,654</u>	<u>\$3,654</u>
Expenditures			
Current:			
Human Services			
Materials and Supplies	10,000	0	10,000
Capital Outlay	<u>10,000</u>	<u>0</u>	<u>10,000</u>
<i>Total Expenditures</i>	<u>20,000</u>	<u>0</u>	<u>20,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(20,000)	3,654	23,654
<i>Fund Balance Beginning of Year</i>	<u>194,316</u>	<u>194,316</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$174,316</u></u>	<u><u>\$197,970</u></u>	<u><u>\$23,654</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
All Expendable Trust Funds
For the Year Ended December 31, 2002

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$22,212	\$21,779	(\$433)
Interest	9,000	7,961	(1,039)
Other	33,200	24,745	(8,455)
<i>Total Revenues</i>	<u>64,412</u>	<u>54,485</u>	<u>(9,927)</u>
Expenditures			
Current:			
Human Services			
Mental Retardation	36,031	4,336	31,695
Children's Trust	65,193	48,951	16,242
Nursing Home Memorial	20,000	0	20,000
<i>Total Expenditures</i>	<u>121,224</u>	<u>53,287</u>	<u>67,937</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(56,812)	1,198	58,010
<i>Fund Balances Beginning of Year</i>	462,324	462,324	0
Prior Year Encumbrances Appropriated	<u>9,672</u>	<u>9,672</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$415,184</u></u>	<u><u>\$473,194</u></u>	<u><u>\$58,010</u></u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2002

	Balance 12/31/01	Additions	Reductions	Balance 12/31/02
Undivided General Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,869,275	\$63,834,536	\$63,830,428	\$2,873,383
Receivables:				
Taxes	56,211,145	64,678,620	56,211,145	64,678,620
Special Assessments	1,326,345	745,968	1,326,345	745,968
<i>Total Assets</i>	<u>\$60,406,765</u>	<u>\$129,259,124</u>	<u>\$121,367,918</u>	<u>\$68,297,971</u>
Liabilities				
Due to County Funds:				
Property and Other Taxes	\$12,275,023	\$11,605,408	\$12,275,023	\$11,605,408
Special Assessments	1,326,345	745,968	1,326,345	745,968
Due to Other Governments	46,805,397	55,946,595	46,805,397	55,946,595
<i>Total Liabilities</i>	<u>\$60,406,765</u>	<u>\$68,297,971</u>	<u>\$60,406,765</u>	<u>\$68,297,971</u>
Auto License				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$30	\$0	\$30	\$0
Due from Other Governments	590,055	597,295	590,055	597,295
<i>Total Assets</i>	<u>\$590,085</u>	<u>\$597,295</u>	<u>\$590,085</u>	<u>\$597,295</u>
Liabilities				
Due to Other Governments	\$590,085	\$597,295	\$590,085	\$597,295
Cigarette Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$170	\$0	\$170	\$0
Liabilities				
Due to Other Governments	\$170	\$0	\$170	\$0
Township Gas Tax				
Assets				
Due from Other Governments	\$650,681	\$642,600	\$650,681	\$642,600
Liabilities				
Due to Other Governments	\$650,681	\$642,600	\$650,681	\$642,600

(continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance 12/31/01	Additions	Reductions	Balance 12/31/02
Undivided Local Government				
Assets				
Due from Other Governments	\$1,453,030	\$1,450,397	\$1,453,030	\$1,450,397
<i>Total Assets</i>	<u>\$1,453,030</u>	<u>\$1,450,397</u>	<u>\$1,453,030</u>	<u>\$1,450,397</u>
Liabilities				
Due to Other Governments	<u>\$1,453,030</u>	<u>\$1,450,397</u>	<u>\$1,453,030</u>	<u>\$1,450,397</u>
Trailer Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$66,973	\$95,791	\$66,973	\$95,791
Liabilities				
Due to Other Governments	<u>\$66,973</u>	<u>\$95,791</u>	<u>\$66,973</u>	<u>\$95,791</u>
Law Library				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$28,874	\$9,157	\$28,874	\$9,157
Cash and Cash Equivalents in Segregated Accounts	19,839	26,714	19,839	26,714
Accounts Receivable	6,048	0	6,048	0
Due From Other Governments	0	1,660	0	1,660
<i>Total Assets</i>	<u>\$54,761</u>	<u>\$37,531</u>	<u>\$54,761</u>	<u>\$37,531</u>
Liabilities				
Due to Other Governments	<u>\$54,761</u>	<u>\$37,531</u>	<u>\$54,761</u>	<u>\$37,531</u>
Unclaimed Forfeited Land				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$33,372	\$33,372	\$33,372	\$33,372
Liabilities				
Undistributed Monies	<u>\$33,372</u>	<u>\$33,372</u>	<u>\$33,372</u>	<u>\$33,372</u>

(continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance 12/31/01	Additions	Reductions	Balance 12/31/02
<i>Undivided Personal Property</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$354,799	\$187,480	\$354,799	\$187,480
Taxes Receivable	13,396,966	14,340,626	13,396,966	14,340,626
<i>Total Assets</i>	<u>\$13,751,765</u>	<u>\$14,528,106</u>	<u>\$13,751,765</u>	<u>\$14,528,106</u>
Liabilities				
Due to Other Governments	<u>\$13,751,765</u>	<u>\$14,528,106</u>	<u>\$13,751,765</u>	<u>\$14,528,106</u>
 <i>Library and Local Government</i>				
Assets				
Due from Other Governments	\$2,324,707	\$2,308,601	\$2,324,707	\$2,308,601
<i>Total Assets</i>	<u>\$2,324,707</u>	<u>\$2,308,601</u>	<u>\$2,324,707</u>	<u>\$2,308,601</u>
Liabilities				
Due to Other Governments	<u>\$2,324,707</u>	<u>\$2,308,601</u>	<u>\$2,324,707</u>	<u>\$2,308,601</u>
 <i>Inheritance Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$493,040	\$478,151	\$493,040	\$478,151
Liabilities				
Due to Other Governments	<u>\$493,040</u>	<u>\$478,151</u>	<u>\$493,040</u>	<u>\$478,151</u>
 <i>Payroll Clearing</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$107,975	\$124,357	\$107,975	\$124,357
Liabilities				
Undistributed Monies	<u>\$107,975</u>	<u>\$124,357</u>	<u>\$107,975</u>	<u>\$124,357</u>

(continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance 12/31/01	Additions	Reductions	Balance 12/31/02
<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	\$183,255	\$218,063	\$183,255	\$218,063
Liabilities				
Due to Other Governments	\$183,255	\$218,063	\$183,255	\$218,063
<i>Metropolitan Park</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$52,386	\$53,121	\$52,386	\$53,121
Liabilities				
Undistributed Monies	\$52,386	\$53,121	\$52,386	\$53,121
<i>Board of Health</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$905,064	\$1,031,902	\$905,064	\$1,031,902
Accounts Receivable	0	83	0	83
<i>Total Assets</i>	\$905,064	\$1,031,985	\$905,064	\$1,031,985
Liabilities				
Undistributed Monies	\$905,064	\$1,031,985	\$905,064	\$1,031,985
<i>Soil and Water Special</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$69,337	\$73,018	\$69,337	\$73,018
Liabilities				
Undistributed Monies	\$69,337	\$73,018	\$69,337	\$73,018

(continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance 12/31/01	Additions	Reductions	Balance 12/31/02
<i>Court Agency</i>				
Assets				
Cash and Cash Equivalents				
Segregated Accounts	\$539,003	\$533,710	\$539,003	\$533,710
Interest	0	1,649	0	1,649
Total Assets	\$539,003	\$535,359	\$539,003	\$535,359
Liabilities				
Undistributed Monies	\$539,003	\$535,359	\$539,003	\$535,359
<i>County Agency</i>				
Assets				
Cash and Cash Equivalents in				
Segregated Accounts	\$255,347	\$754,286	\$255,347	\$754,286
Liabilities				
Undistributed Monies	\$255,347	\$754,286	\$255,347	\$754,286
<i>Alimony/Support</i>				
Assets				
Cash and Cash Equivalents in				
Segregated Accounts	\$210,194	\$83,831	\$210,194	\$83,831
Accounts Receivable	4,491,442	4,450,724	4,491,442	4,450,724
Total Assets	\$4,701,636	\$4,534,555	\$4,701,636	\$4,534,555
Liabilities				
Deposits Held and Due to Others	\$4,701,636	\$4,534,555	\$4,701,636	\$4,534,555
<i>Inmate</i>				
Assets				
Cash and Cash Equivalents in				
Segregated Accounts	\$3,680	\$7,975	\$3,680	\$7,975
Liabilities				
Undistributed Monies	\$3,680	\$7,975	\$3,680	\$7,975
<i>Refund Occupancy</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$504,481	\$543,441	\$504,481	\$543,441
Liabilities				
Undistributed Monies	\$504,481	\$543,441	\$504,481	\$543,441

(continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance 12/31/01	Additions	Reductions	Balance 12/31/02
Homestead and Rollback				
Assets				
Due from Other Governments	\$612,127	\$621,231	\$612,127	\$621,231
Liabilities				
Due to Other Governments	\$612,127	\$621,231	\$612,127	\$621,231
Metro Housing Authority Pilot				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$40,919	\$0	\$0	\$40,919
Liabilities				
Due to Other Governments	\$40,919	\$0	\$0	\$40,919
Ashtabula City Permit Fees				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,000	\$2,400	\$8,000	\$2,400
Liabilities				
Due to Other Governments	\$8,000	\$2,400	\$8,000	\$2,400
Family and Children				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$223,397	\$586,347	\$223,397	\$586,347
Liabilities				
Undistributed Monies	\$223,397	\$586,347	\$223,397	\$586,347
Local Government Revenue Assistance				
Assets				
Due From Other Governments	\$327,819	\$0	\$0	\$327,819
<i>Total Assets</i>	\$327,819	\$0	\$0	\$327,819
Liabilities				
Due to Other Governments	\$327,819	\$0	\$0	\$327,819

(continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance 12/31/01	Additions	Reductions	Balance 12/31/02
Unemployment Compensation				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,875	\$0	\$2,875	\$0
Liabilities				
Due to Other Governments	\$2,875	\$0	\$2,875	\$0
Public Utility Property Tax Rollback				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$825,604	\$825,604	\$0
Liabilities				
Undistributed Monies	\$0	\$825,604	\$825,604	\$0
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,948,926	\$68,096,740	\$67,690,060	\$6,355,606
Cash and Cash Equivalents in Segregated Accounts	1,028,063	1,406,516	1,028,063	1,406,516
Receivables:				
Taxes	69,608,111	79,019,246	69,608,111	79,019,246
Accounts	4,497,490	4,450,807	4,497,490	4,450,807
Special Assessments	1,326,345	745,968	1,326,345	745,968
Accrued Interest	0	1,649	0	1,649
Due from Other Governments	5,958,419	5,621,784	5,630,600	5,949,603
<i>Total Assets</i>	<u>\$88,367,354</u>	<u>\$159,342,710</u>	<u>\$149,780,669</u>	<u>\$97,929,395</u>
Liabilities				
Due to County Funds:				
Property and Other Taxes	\$12,275,023	\$11,605,408	\$12,275,023	\$11,605,408
Special Assessments	1,326,345	745,968	1,326,345	745,968
Due to Other Governments	67,370,308	76,305,530	67,005,970	77,300,203
Undistributed Monies	2,694,042	4,568,865	3,519,646	3,743,261
Deposits Held and Due to Others	4,701,636	4,534,555	4,701,636	4,534,555
<i>Total Liabilities</i>	<u>\$88,367,354</u>	<u>\$97,760,326</u>	<u>\$88,828,620</u>	<u>\$97,929,395</u>

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, 2002

	Total	Land	Improvements		Equipment	Vehicles
			Buildings	Other Than Buildings		
General Government:						
Legislative and Executive	\$12,257,568	\$216,888	\$10,871,351	\$169,062	\$688,070	\$312,197
Judicial	3,089,828	39,920	2,561,561	26,365	446,997	14,985
Public Safety	1,754,232	10,636	235,808	2,059	517,049	988,680
Public Works	5,385,446	53,100	1,280,549	53,642	2,197,653	1,800,502
Health	7,925,088	6,919	6,200,622	175,895	194,681	1,346,971
Human Services	2,786,170	72,604	1,301,172	6,250	606,866	799,278
Total General Fixed Assets	33,198,332	400,067	22,451,063	433,273	4,651,316	5,262,613
Allocated to Functions						
Construction in Progress	4,337,451	0	4,337,451	0	0	0
Total General Fixed Assets	\$37,535,783	\$400,067	\$26,788,514	\$433,273	\$4,651,316	\$5,262,613

Ashtabula County, Ohio
Schedule of Changes in General Fixed Assets
By Function
For the Year Ended December 31, 2002

	General Fixed Assets 12/31/01	Additions	Deletions	General Fixed Assets 12/31/02
General Government:				
Legislative and Executive	\$12,152,129	\$105,439	\$0	\$12,257,568
Judicial	2,997,178	92,650	0	3,089,828
Public Safety	1,858,776	219,917	324,461	1,754,232
Public Works	5,322,000	348,614	285,168	5,385,446
Health	7,873,773	253,998	202,683	7,925,088
Human Services	2,730,747	217,079	161,656	2,786,170
Total General Fixed Assets Allocated to Functions	32,934,603	1,237,697	973,968	33,198,332
Construction in Progress	1,647,502	2,835,734	145,785	4,337,451
Total General Fixed Assets	\$34,582,105	\$4,073,431	\$1,119,753	\$37,535,783

Ashtabula County, Ohio
Schedule of General Fixed Assets by Source
 December 31, 2002

General Fixed Assets

Land	\$400,067
Buildings	22,451,063
Improvements Other Than Buildings	433,273
Equipment	4,651,316
Vehicles	5,262,613
Construction in Progress	4,337,451
	<hr/>
<i>Total</i>	<u><u>\$37,535,783</u></u>

Investment in General Fixed Assets from:

Prior to December 31, 1989	\$1,706,138
General Obligation Notes	10,246,769
State Grants	202,621
General Fund Revenues	3,719,292
Special Revenue Fund Revenues	9,911,674
Capital Projects Funds	11,749,289
	<hr/>
<i>Total</i>	<u><u>\$37,535,783</u></u>

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
2002	\$10,501,834	\$3,562,052	\$8,149,091	\$7,286,647	\$21,239,556	\$35,154,683	\$708,880	\$0	\$598,412	\$3,611,384	\$0	\$1,793,062	\$92,605,601
2001	10,575,370	3,907,372	9,065,006	6,433,871	18,910,911	34,265,468	344,473	0	627,206	1,764,247	0	1,588,500	87,482,424
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

(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

Year	Property and Other Local Taxes	Permissive Sales Taxes	Charges for Services	Licenses and Permits	Fines and Forfeitures	Inter-Governmental	Special Assessments	Interest	Other	Totals
2002	\$14,040,463	\$8,727,481	\$7,555,654	\$115,400	\$683,636	\$54,436,350	\$303,582	\$893,456	\$1,085,594	\$87,841,616
2001	13,579,251	7,071,360	8,990,455	101,626	911,096	47,552,582	314,702	1,944,697	1,110,975	81,576,744
2000	12,952,930	7,969,907	6,505,952	143,609	924,203	52,424,860	389,331	2,437,674	2,64,571	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

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

Source: Ashtabula County Auditor

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

Year	Current Tax Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
2002	\$11,237,381	\$10,740,181	95.58%	\$521,130	\$11,261,311	100.21%	\$752,393	6.7%
2001	11,366,737	10,850,384	95.46	408,096	11,258,480	99.05	748,871	6.6
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

(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
2002	\$15,915,195	\$15,430,843	\$287,396	\$15,718,239	\$971,602
2001	15,631,877	14,938,004	283,663	15,221,667	1,147,020
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

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		
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	Ratio
2002	\$1,381,234,740	\$3,946,384,971	\$117,809,380	\$133,874,295	\$210,233,910	\$840,935,640	\$1,709,278,030	\$4,921,194,907	35%
2001	1,150,982,120	3,288,520,343	118,377,840	134,520,273	213,101,860	852,407,440	1,482,461,820	4,275,448,056	35
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	168,842,432	180,120,080	720,480,320	1,282,443,160	3,614,299,152	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

Source: Ashtabula County Auditor

- (1) This amount is calculated by dividing the assessed value by the assessment percentage. The percentages for 2002 were 35 percent for all real property, 35 percent for public utility real property, 88 percent for public utility tangible personal property and 25 percent for tangible personal property capital assets and 24 percent for tangible personal property inventory.

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

	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
County Units										
General Fund	\$1.97	\$1.97	\$1.97	\$1.97	\$2.34	\$2.34	\$2.34	\$2.34	\$2.34	\$2.34
Debt Service Fund	0.54	0.54	0.54	0.54	0.17	0.17	0.31	0.31	0.31	0.33
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	1.00	1.00	----	----	----	----	----	----	----
Library	----	----	----	----	----	----	----	0.50	0.50	----
Total County Rate	9.70	9.70	9.70	8.70	8.70	8.70	8.84	9.34	9.34	8.86
Townships										
Andover	11.33	11.33	11.33	11.33	11.33	11.33	7.33	7.33	7.33	7.33
Ashtabula	15.50	15.18	14.18	14.18	14.18	14.18	14.18	14.18	14.18	14.18
Austinburg	8.98	8.98	9.73	10.86	10.86	10.86	10.86	13.06	9.98	10.63
Cherry Valley	6.33	6.58	6.58	6.58	6.58	6.58	4.58	4.58	4.58	4.58
Colebrook	7.23	6.73	7.23	7.23	7.23	7.23	7.23	7.23	7.13	6.63
Denmark	7.39	7.39	7.39	5.89	5.89	5.89	5.89	5.89	4.89	4.89
Dorset	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
Geneva	8.69	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
Harpersfield	8.10	8.25	8.25	8.25	8.25	8.28	8.28	8.28	8.28	9.43
Hartsgrove	9.38	9.38	9.38	9.38	9.38	9.38	7.88	7.88	5.88	5.88
Jefferson	7.98	8.98	7.98	7.98	8.98	8.98	8.98	8.16	8.16	6.16
Kingsville	12.68	12.68	11.68	11.68	11.68	11.68	11.68	11.78	11.78	11.78
Lenox	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48	8.48
Monroe	14.18	14.18	14.18	12.68	12.68	12.68	12.18	12.18	9.68	9.68
Morgan	12.48	12.48	12.98	12.98	12.98	12.98	12.98	12.98	9.98	9.98
New Lyme	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	4.98
Orwell	6.23	6.23	6.23	6.23	6.23	6.23	6.23	6.13	6.13	5.63
Pierpont	10.68	10.68	10.68	10.68	10.68	10.68	10.68	10.68	10.68	10.68
Plymouth	11.28	11.28	11.28	11.28	9.78	8.28	8.28	7.28	7.28	7.28
Richmond	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58
Rome	7.98	8.98	7.98	7.98	8.98	8.98	8.98	6.98	6.98	6.98
Saybrook	13.41	14.03	15.03	14.28	14.28	14.28	14.28	14.28	14.28	14.28
Sheffield	9.68	9.68	9.68	9.68	9.68	12.68	12.68	12.68	12.68	6.18

(continued)

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

	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
Townships										
Trumbull	\$11.48	\$11.48	\$11.48	\$11.48	\$11.48	\$11.48	\$11.48	\$11.48	\$11.48	\$11.48
Wayne	13.58	13.58	13.58	13.58	13.58	13.58	11.58	11.58	11.58	11.58
Williamsfield	12.94	12.94	12.94	12.94	12.94	12.94	10.94	10.94	10.94	10.94
Windsor	15.98	15.98	15.98	16.48	16.48	16.48	13.98	10.98	9.98	9.98
School Districts										
Ashtabula A.S.D.	51.55	49.30	49.30	44.30	38.30	38.30	38.30	38.30	38.30	38.30
Buckeye L.S.D.	43.61	43.61	43.61	38.81	47.71	47.71	47.71	47.71	43.71	38.81
Conneaut C.S.D.	45.83	45.83	45.83	42.84	42.84	43.74	43.74	43.74	43.74	44.74
Geneva A.S.D.	52.93	46.98	46.98	46.98	46.98	46.98	46.98	46.98	46.24	42.24
Grand Valley L.S.D.	50.71	50.71	43.14	43.29	43.29	43.29	43.38	43.38	43.38	43.62
Jefferson A.L.S.D.	47.97	47.97	44.97	43.97	43.97	43.97	43.97	40.97	40.97	36.47
Pymatuning Valley L.S.D.	40.63	40.63	35.73	35.08	36.03	36.03	36.03	36.03	35.83	35.78
Ledgemont L.S.D.	50.70	59.08	59.50	59.50	64.05	64.05	54.20	55.70	55.70	62.90
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	12.61	12.61	12.31	12.31	12.31	12.31	12.31	12.31	12.31	9.50
Conneaut	9.97	11.11	12.11	13.27	14.77	15.07	15.98	15.57	13.88	12.83
Geneva	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	12.47
Villages										
Andover	12.81	12.81	12.81	10.81	10.81	12.81	10.81	13.01	13.01	15.21
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	10.28	10.28	11.28	11.28	11.28	11.28	11.28	11.28
North Kingsville	6.18	6.18	6.18	5.18	5.18	5.18	4.18	4.18	4.18	5.68
Rock Creek	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	11.57
Orwell	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	9.25
Ambulance Districts										
Jefferson Ambulance District	4.80	4.80	4.80	5.50	5.50	2.00	2.00	2.00	1.30	1.30
Northwest Ambulance District	3.30	3.30	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	3.19	3.19	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	1.00	1.00			
Harbor Topky Library	2.00	2.00	2.00	2.00	2.00					

Source: Ashtabula County Auditor

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

Year	Special Assessments Billed	Special Assessments Collected	Percent Collected	Outstanding Delinquent (1)
2002	\$352,959	\$303,582	86%	\$49,377
2001	358,887	314,702	88	44,185
2000	398,650	328,884	82	69,766
1999	415,520	343,139	83	72,381
1998	436,522	353,741	81	82,781
1997	447,183	374,317	84	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

(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>
2002	102,514	\$1,709,278,030	\$6,538,247	\$494,592	\$6,043,655	0.35%	58.95
2001	102,728	1,482,461,820	7,125,900	476,755	6,649,145	0.45%	64.73
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

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

Source: Ashtabula County Auditor

Ashtabula County, Ohio
Computation of Legal Debt Margin
December 31, 2002

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 2002	\$1,709,278,030	\$1,709,278,030
Debt Limitation	41,231,951	17,092,780
Total Outstanding Debt:		
General Obligation Bonds	6,538,247	6,538,247
Special Assessment Bonds	515,000	515,000
Revenue Bond	427,100	427,100
OWDA Loans	18,272,226	18,272,226
OPWC Loans	476,319	476,319
503 Corporation Loan	604,860	604,860
Notes	3,500,000	3,500,000
Total	30,333,752	30,333,752
Exemptions:		
Revenue Bond	427,100	427,100
OWDA Loans	18,272,226	18,272,226
OPWC Loans	476,319	476,319
Special Assessments	515,000	515,000
Amount Available in Debt Service Fund	494,592	494,592
Total	20,185,237	20,185,237
Net Debt	10,148,515	10,148,515
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$31,083,436	\$6,944,265

(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	-	35,231,951
		\$41,231,951

(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, 2002

Political Subdivision	Debt Outstanding		Percentage Applicable To County (2)	Amount Applicable To County
Direct:				
Ashtabula County	<u>\$6,538,247</u>	(1)	100.00%	<u>\$6,538,247</u>
Overlapping:				
All Cities Wholly Within County	8,117,858		100.00	8,117,858
All Villages Wholly Within County	2,378,577		100.00	2,378,577
All Townships Wholly Within County	991,707		100.00	991,707
All School Districts Wholly Within County	<u>45,095,107</u>		100.00	<u>45,095,107</u>
Total Overlapping	<u>63,121,496</u>			<u>63,121,496</u>
Total	<u><u>\$69,659,743</u></u>			<u><u>\$69,659,743</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*

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total Governmental Fund Expenditures	Ratio of Debt Service To Total Governmental Fund Expenditures
2002	\$812,653	\$325,167	\$1,137,820	\$92,605,601	1.23%
2001	740,400	335,862	1,076,262	87,482,424	1.31
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

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	
2002	\$1,574,483	\$1,036,324	\$538,159	\$8,000	\$21,755	\$29,755	0.06
2001	1,521,872	1,284,355	237,517	7,600	22,135	29,735	0.13
2000	1,769,949	519,261	1,250,688	7,200	22,495	29,695	0.02
1999	805,128	1,132,607	(327,479)	6,900	22,840	29,740	(0.09)
1998	1,425,065	266,114	1,158,951	6,500	23,165	29,665	0.03
1997	1,099,829	464,973	634,856	6,200	23,475	29,675	0.05
1996	1,030,804	922,447	108,357	5,900	23,770	29,670	0.27
1995	847,081	658,625	188,456	5,700	24,055	29,755	0.16
1994	911,074	623,413	287,661	5,400	24,235	29,635	0.10
1993	465,146	615,286	(150,140)	5,100	24,580	29,680	(0.20)

Source: Ashtabula County Auditor

Ashtabula County, Ohio

Demographic Statistics

December 31, 2002

Total Population	102,514	(1)
Sex		
Male	49,924	
Female	52,590	
Age		
Under 5 Years	6,714	
5 to 19 Years	22,660	
20 to 24 Years	5,222	
25 to 34 Years	12,697	
35 to 44 Years	16,038	
45 to 54 Years	14,356	
55 to 64 Years	9,808	
65 Years and Over	15,019	
Median Age	37.6	
Under 18 Years	26,865	
Percent of Total Population	26.2	
65 Years and over	15,051	
Percent of Total Population	14.7	

<u>Year</u>	<u>Population (2)</u>	<u>School Enrollment (3)</u>	<u>Unemployment Rate for Ashtabula County (4)</u>
2002	102,514	18,057	10.3%
2001	102,728	17,807	6.5
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

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			Total New Construction	Bank Deposits
	Agricultural/ Residential	Commercial/ Industrial	Total Value	Agricultural/ Residential	Commercial/ Industrial			
2002	\$1,121,688,050	\$259,546,690	\$1,381,234,740	\$21,442,640	\$8,438,230		\$29,880,870	\$272,106,000
2001	929,067,450	221,914,670	1,150,982,120	16,217,660	4,736,680		20,954,340	239,034,000
2000	912,191,310	211,671,050	1,123,862,360	15,386,560	8,132,570		23,519,130	199,872,000
1999	893,893,170	202,023,900	1,095,917,070	18,044,370	3,762,050		21,806,420	175,331,000
1998	758,291,370	194,297,040	952,588,410	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

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, 2002

Taxpayers	Type of Business	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation	Total Assessed Valuation	Percent of Total County Assessed Valuation
ABC Chemical	Chemical Extrusion Plant	\$4,827,240	\$44,502,570	\$49,329,810	2.89%
Ashtabula Mall Company	Shopping Mall	11,097,150	0	11,097,150	0.65
International Paper	Manufacturing of Paper Products	0	17,706,060	17,706,060	1.04
CEI Company	Electric Utility	7,494,960	0	7,494,960	0.44
Premix	Industrial Makers of Fiberglass	1,897,230	4,619,870	6,517,100	0.38
Molded Fiber Glass Companies	Fiberglass and Polyester Products	1,669,740	4,527,040	6,196,780	0.36
Kraftmaid Cabinetry	Cabinetry Finishing Plant	100,430	5,175,990	5,276,420	0.31
Elkem Metals	Manufacturer of Calcium Carbide	1,330,880	3,660,630	4,991,510	0.29
Kenametals	Metal Cutting and Carbide Products	720,360	3,959,280	4,679,640	0.27
Ashta Chemicals	Manufacturing and Marketing of Chemical Products	673,340	3,145,590	3,818,930	0.22
Totals		\$29,811,330	\$87,297,030	\$117,108,360	6.85%

Source: Ashtabula County Auditor

Ashtabula County, Ohio

Miscellaneous Statistics

December 31, 2002

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
Parks	4
Cemeteries	2
Road Mileage (2)	
U.S. Highways	114.13
State Highways	250.25
County Highways	364.38
Communications	
6 Radio Stations - WFUN-AM, WWOW-AM, WREO-FM, WKKY-FM, WZOO-FM, WFXJ-FM,	
1 Television Station - Adelphia	
2 Daily Newspapers - Star Beacon-Daily	(Circulation: 20,020)
Star Beacon -Sunday	(Circulation: 21,313)
News Herald- Daily	(Circulation: 1,918)
News Herald- Sunday	(Circulation: 2,794)
Voter Statistics, Election of November, 2002 (3)	
Number of Registered Voters	58,022
Number of Voters, Last General Election	28,527
Percentage of Registered Voters voting	49%

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



**Auditor of State
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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 17, 2003**