



**JIM PETRO**  
**AUDITOR OF STATE**  

---

**STATE OF OHIO**



**FINANCIAL CONDITION  
ASHTABULA COUNTY**

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**FINANCIAL CONDITION  
ASHTABULA COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<b>U.S. DEPARTMENT OF AGRICULTURE</b>						
<i>Passed Through Ohio Department of Education:</i>						
Nutrition Cluster:						
Food Distribution Program	-	10.550	-	\$7,632	-	\$7,632
National School Lunch Program	-	10.555	\$39,878	-	\$39,878	-
<b>Total U.S. Department of Agriculture - Nutrition Cluster</b>			<b>39,878</b>	<b>7,632</b>	<b>39,878</b>	<b>7,632</b>
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>						
<i>Passed Through Ohio Department of Human Services; passed through the Ohio Department of Mental Retardation and Development Disabilities:</i>						
Medical Assistance Program - Title XIX	MC-03	93.778	1,078,015	-	1,078,015	-
Social Services Block Grant - Title XX	RPT0004020012 MR-04 (01-02)	93.667	62,817	-	62,817	-
			23,148	-	23,148	-
Subtotal Social Services Block Grant - Title XX			85,965	-	85,965	-
Subtotal Ohio Department of MRDD			<b>1,163,980</b>	-	<b>1,163,980</b>	-
<i>Passed Through Ohio Department of Human Services; passed through the Ohio Department of Mental Health:</i>						
Medicaid Cluster - Medical Assistance Program Title XIX	FY 01 FY 02	93.778	616,298	-	616,298	-
			515,770	-	515,770	-
			<b>1,132,068</b>	-	<b>1,132,068</b>	-
Social Services Block Grant - Title XX		93.667	<b>124,759</b>	-	<b>124,759</b>	-
Community Mental Health Grant	FY 01 FY 02	93.958	53,760	-	53,760	-
			31,161	-	31,161	-
			<b>84,921</b>	-	<b>84,921</b>	-
Subtotal Ohio Department of Mental Health			<b>1,341,748</b>	-	<b>1,341,748</b>	-
<i>Passed Through Ohio Department of Human Services; passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>						
Medicaid Cluster - Medical Assistance Program Title XIX	FY 01 FY 02	93.778	59,741	-	59,741	-
			53,172	-	53,172	-
Subtotal Medical Assistance Program - Title XIX			<b>112,913</b>	-	<b>112,913</b>	-
Federal Prevention and Treatment Substance Abuse	FY 01 FY 02	93.959	363,512	-	363,512	-
			330,830	-	330,830	-
Subtotal Prevention and Treatment Substance Abuse			<b>694,342</b>	-	<b>694,342</b>	-
Subtotal Ohio Department of Alcohol and Drug Addiction			<b>807,255</b>	-	<b>807,255</b>	-
<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	<b>22,217</b>	-	<b>22,217</b>	-
<b>Total U.S. Department of Health &amp; Human Services</b>			<b>3,335,200</b>	-	<b>3,335,200</b>	-

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, 2001**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Receipts</b>	<b>Non-Cash Receipts</b>	<b>Disbursements</b>	<b>Non-Cash Disbursements</b>
<b><u>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</u></b>						
<i>Passed Through Ohio Department of Development - Office of Local Governmental Services:</i>						
Community Development Block Grant - Small Cities	B-F-98-004-1	14.228	10,000	-	44,763	-
	B-F-99-004-1		71,900	-	82,851	-
	B-F-00-004-1		4,000	-	2,600	-
Subtotal Community Development Block Grants			<b>85,900</b>	<b>-</b>	<b>130,214</b>	<b>-</b>
Water and Sanitary Sewer Competitive Grant	B-W-97-004-1	14.228	0	-	0	-
	B-W-99-004-1		348,047	-	324,740	-
Subtotal Emergency Water and Sanitary Sewer Grants			<b>348,047</b>	<b>-</b>	<b>324,740</b>	<b>-</b>
Emergency Shelter Grants Program	B-L-00-004-1	14.231	28,500	-	18,000	-
			9,500	-	19,000	-
Subtotal Emergency Shelter Grants			<b>38,000</b>	<b>-</b>	<b>37,000</b>	<b>-</b>
Community Housing Improvement Program	B-C-99-004-1	14.239	41,168	-	41,168	-
	B-C-99-004-2		160,643	-	160,643	-
Subtotal Community Housing Improvement Programs			<b>201,811</b>	<b>-</b>	<b>201,811</b>	<b>-</b>
<b>Total U.S. Department of Housing &amp; Urban Development</b>			<b>673,758</b>	<b>-</b>	<b>693,765</b>	<b>-</b>
<b><u>U.S. DEPARTMENT OF JUSTICE:</u></b>						
Safety Partnership and Community Policing Grant	00 SHWX-0573	16.710	49,136	-	49,136	-
	01 SHWX-0573		91,035	-	91,035	-
Subtotal Community Policing Grant			<b>140,171</b>	<b>-</b>	<b>140,171</b>	<b>-</b>
Local Law Enforcement Block Grant	01-LB-BX-2314	16.592	<b>12,334</b>	<b>-</b>	<b>12,334</b>	<b>-</b>
<i>Passed Through the Ohio Attorney General's Office passed through the Crime Victims Assistance Office:</i>						
Crime Victims Assistance Program	00-VAGENE-015	16.575	40,001	-	40,001	-
	01-VAGENE-015		13,335	-	13,335	-
Subtotal Crime Victims Assistance Program			<b>53,336</b>	<b>-</b>	<b>53,336</b>	<b>-</b>
<i>Passed Through the Governor's Office of Criminal Justice:</i>						
Violence Against Women Formula Grant	99-WF-VA5-8224	16.588	<b>41,206</b>	<b>-</b>	<b>41,206</b>	<b>-</b>
Byrne Memorial Grant Program	99-DG-A01-7055	16.579	<b>63,750</b>	<b>-</b>	<b>63,750</b>	<b>-</b>
Juvenile Accountability Incentive Block Grant	00-JB-013-A024	16.523	<b>0</b>	<b>-</b>	<b>25,664</b>	<b>-</b>
<b>Total U.S. Department of Justice</b>			<b>310,797</b>	<b>-</b>	<b>336,461</b>	<b>-</b>

*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, 2001**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Receipts</b>	<b>Non-Cash Receipts</b>	<b>Disbursements</b>	<b>Non-Cash Disbursements</b>
<b><u>U.S. DEPARTMENT OF LABOR:</u></b>						
<i>Passed Through the Ohio Department of Jobs and Family Services</i>						
Worforce Investment Act	-	17.255	528,085	-	181,681	-
<b>Total U.S. Department of Labor</b>			<b>528,085</b>	<b>-</b>	<b>181,681</b>	<b>-</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION:</u></b>						
<i>Ohio Department of Transportation - Urban Mass Transportation Administration - Public Transportation for Non-Urbanized Areas:</i>						
ODOT Section 18 Capital Grants	RPT0004020012	20.509	79,280	-	79,280	-
ODOT Section 18 Operating Grants	RPT4004020011		357,882	-	357,882	-
			<b>437,162</b>	<b>-</b>	<b>437,162</b>	<b>-</b>
<i>Highway Planning and Construction Cluster</i>						
Ohio Department of Transportation Section 205	16061	20.205	213,864	-	213,864	-
Ohio Department of Transportation Section 205	16521		190,179	-	190,179	-
			<b>404,043</b>	<b>-</b>	<b>404,043</b>	<b>-</b>
<i>Passed Through the Governor's Highway Safety Representitive: State and Community Highway Safety Highway Safty Cluster</i>						
S.T.E.P. Program	1402	20.600	20,172	-	20,172	-
<b>Total U. S. Department of Transportation</b>			<b>861,377</b>	<b>-</b>	<b>861,377</b>	<b>-</b>
<b><u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u></b>						
<i>Passed Through Ohio Emergency Management Agency:</i>						
Emergency Management Assistance	-	83.534	46,100	-	46,100	-

**FINANCIAL CONDITION  
ASHTABULA COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Receipts</b>	<b>Non-Cash Receipts</b>	<b>Disbursements</b>	<b>Non-Cash Disbursements</b>
<b>U.S. DEPARTMENT OF EDUCATION</b>						
<i>Passed Through Ohio Department of Education:</i>						
Special Education Cluster:						
Special Education Grants to States						
Title VI-B Flow Through	0692296B-SF-01P	84.027	0	-	58,695	-
	0692296B-SF-02P		16,849	-	0	-
Subtotal Title VI-B Flow Through			<b>16,849</b>	-	<b>58,695</b>	-
Special Education - Preschool Grant						
Indicators of Success						
	069229-PG-S1-01P	84.173	0	-	16,126	-
	069229-PG-SC-02P		16,093	-	0	-
Subtotal Special Education - Preschool Grant			<b>16,093</b>	-	<b>16,126</b>	-
Special Education Grants to States						
ESEA Title VI						
	069229-C2-S1-00C	84.298	2,626	-	2,626	-
	069229-C2-S1-01C		4,348	-	4,348	-
	069229-C2-S1-02C		1,389	-	0	-
Subtotal ESEA Title VI			<b>8,363</b>	-	<b>6,974</b>	-
<b>Total Department of Education</b>			<b>41,305</b>	-	<b>81,795</b>	-
<b>Totals</b>			<b>\$5,836,500</b>	<b>\$7,632</b>	<b>\$5,576,257</b>	<b>\$7,632</b>

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



**FINANCIAL CONDITION  
ASHTABULA COUNTY  
FISCAL YEAR ENDED DECEMBER 31, 2001**

**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 Government's federal award programs. The schedule has been prepared on the cash basis of accounting.

**NOTE B - SUBRECIPIENTS**

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

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the Government 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, 2001 the Government had no significant food commodities in inventory.

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

The Government 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 Government, 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, 2001, the gross amount of loans outstanding under this program were \$2,561,460.

**NOTE E - MATCHING REQUIREMENTS**

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

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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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**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 as of and for the year ended December 31, 2001, and have issued our report thereon dated June 25, 2002, wherein we noted that the County adopted *Governmental Accounting Standards* Board Statement 33. We did not audit the financial statements of *Ash/Craft Industries, Inc.*, and our opinion as it relates to the amounts included in *Ash/Craft Industries*, is based on the report of other auditors. We conducted our audit in accordance with 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 Ashtabula County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted one immaterial instance of noncompliance that we have reported to management of the County in a separate letter dated June 25, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Ashtabula County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report that we have reported to management of the County in a separate letter dated June 25, 2002.

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, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

**Jim Petro**  
Auditor of State

June 25, 2002



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

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

To the County Commissioners:

**Compliance**

We have audited the compliance of Ashtabula County with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. Ashtabula 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 Ashtabula County's management. Our responsibility is to express an opinion on Ashtabula County's compliance based on our audit.

We conducted our audit of compliance in accordance with 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 Ashtabula County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Ashtabula County's compliance with those requirements.

In our opinion, Ashtabula County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2001.

**Internal Control Over Compliance**

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted one matter involving the internal control over federal compliance that does not require inclusion in this report that we have reported to management of Ashtabula County in a separate letter dated June 25, 2002.

#### **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, 2001 and have issued our report thereon dated June 25, 2002, wherein we noted that the County adopted *Governmental Accounting Standards Board Statement 33*. We did not audit the financial statements of *Ash/Craft Industries, Inc.*, and our opinion as it relates to the amounts included in *Ash/Craft Industries, Inc.*, is based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal financial awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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



**Jim Petro**  
Auditor of State

June 25, 2002

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

**ASHTABULA COUNTY  
DECEMBER 31, 2001**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):(1)- CFDA Number 93.778; (2)-CFDA Number 93.959</b>	(1) Medicaid Cluster - Medical Assistance Program Title XIX (2) Federal Prevention and Treatment of Substance Abuse
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

**SCHEDULE OF PRIOR AUDIT FINDINGS**  
**OMB CIRCULAR A -133 § .315 (b)**

**ASHTABULA COUNTY**  
**DECEMBER 31, 2001**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected</u> ?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
61104-001	A finding for recovery pursuant to Ohio Rev. Code Section 117.28 in favor of Ashtabula County for overpayments on the installation of building security systems.	Yes	Not Applicable - Finding repaid.



**ASHTABULA COUNTY, OHIO**

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2001**

**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, 2001*  
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# COUNTY OF ASHTABULA



## Sandra O'Brien, Auditor

25 West Jefferson Street, Jefferson, Ohio 44047

(440) 576-3783

FAX: (440) 576-3797

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June 21, 2002

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

Citizens of Ashtabula County:

I am honored to present the eleventh 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, 2001. 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 2000 CAFR.
2. The Financial Section, which begins with the Report of Independent Accountants, includes the general purpose financial statements and notes that provide an overview of the County's financial position and operating results, and the combining statements and schedules of individual funds and account groups that provide detailed information relative to the general purpose financial statements.
3. The Statistical Section presents various tables reflecting social and economic information, financial trends and the fiscal capacity of the County.

### **The Reporting Entity**

For financial reporting purposes, the County includes all funds, account groups, agencies, boards and commissions making up Ashtabula County (the Primary Government) and its Component 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 13 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 19<sup>th</sup> 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 2001 brought significant growth to Ashtabula County. Several projects were developed, committed, and/or completed in the year 2001 beginning with the completion of the Route 445 overpass. Ohio Department of Transportation completed this \$3 million project reconstructing the Route 45 overpass to accommodate more traffic.

The new overpass will come in handy for the anticipated traffic to the new million dollar Science and Art Center at Grand River Academy in Austinburg Township. This new Science and Art Center will be filled with \$200,000 worth of state of the art science equipment. In addition, Austinburg's Coffee Creek Industrial Park welcomed Future Controls, a manufacturer of industrial control equipment, from their original Geneva Township location.

The Route 20 viaduct project was completed in July of 2001. This \$10.5 million project over the Ashtabula River was funded entirely by the State and now connects Ashtabula City with its Township.

In the City of Ashtabula two high schools, Harbor and Ashtabula were consolidated into one. The new Lakeside High School will house grades ten through twelve. The Ashtabula Harbor now hosts a new banking center developed by Andover Bank. On May 1, 2001 the former Stambaugh's building became Busy Beaver, a Pittsburgh-based home hardware center.

Ashtabula Township is now home to a 116,000 square foot Home Depot on Route 20 near the Ashtabula Mall and Cook Road. In addition, the Tractor Supply Company opened its doors at the Mall in September, while Fan Wave moved from a kiosk in the center of the mall to a storefront. In June, Steak n' Shake opened a franchise near the mall with seating for 150 and offering both sit down and carryout meals. Applebee's Family Bar and Grille also opened business on August 6 with seating for 136 customers.

In Saybrook Township Zehrco Plastics, a manufacturer of custom molded fiberglass products moved into its new facility at North Bend Industrial Park while Ames Department Store announced its closing.

The Village of Jefferson experienced significant growth with new businesses moving to the area and the development of new projects. Lancer Dispersions invested over \$300,000 in their new facility. This facility focuses on compounds and materials for specialty resins. Jefferson Geriatric and Rehabilitation Center made three major improvements including a conference and teaching center, an adult day health services program, and an expanded kidney dialysis station. The Village area also welcomed Drug Mart, Radio Shack, The Deli in the Rye, Tom David Motors, and Great Lakes Auto throughout the year, with expansions at WEK Industries, King Luminaire, and Worthington Cylinders. The Lantern Beverage also expanded their establishment when they opened a drive-thru access and touchless automatic car wash.

Other growth in the County included the completion of a \$490,000 body shop in Conneaut City at Greg Sweet's car dealership, encompassing 8,000 square feet. In Kingsville Township True North Chrysler Inc. now owns the former Doug Fowler Dealership on Route 193. Geneva City's Karl's Jewelry closed its doors after 25 years in business.

### **Future Outlook and Major Initiatives**

In Ashtabula Township a new Lowe's Home Improvement Warehouse near the Route 11/Route 20 interchange is scheduled for a spring 2002 opening. Also in Ashtabula Township, Ward Trucking Company will be building a distribution center for Millenium Inorganic Chemicals. 180,000 square feet of space is expected to be available for storage and shipping on Cook Road.

The City of Ashtabula purchased the KeyBank Building for \$1 million to be used as the future home to their City Hall.

In Saybrook Township Composites One, who supplies composite materials involved in making fiberglass, is expanding to a larger facility.

The Jefferson Village Geriatric Center is looking to expand their facilities even more by developing a senior living-style campus.

Elsewhere in the County, a 50/50 federal grant is making renovations possible to the Windsor Mills Covered Bridge located in Windsor Township by the County Engineer. Work is continuing on the Western Reserve Greenway Trail Project.

## **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, 2001, and the amounts and percentage of increases and decreases in relation to prior year's amounts.

	2000 Amount	2001 Amount	Percent of Total	Change	Percent of Change
Revenues:					
Property and Other Local Taxes	\$12,952,930	\$13,579,251	16.65%	\$626,321	4.84%
Permissive Sales Tax	7,969,907	7,071,360	8.67	(898,547)	(11.27)
Charges for Services	6,505,952	8,990,455	11.02	2,484,503	38.19
Licenses and Permits	143,609	101,626	0.12	(41,983)	(29.23)
Fines and Forfeitures	924,203	911,096	1.12	(13,107)	(1.42)
Intergovernmental	52,424,860	47,552,582	58.29	(4,872,278)	(9.29)
Special Assessments	389,331	314,702	0.39	(74,629)	(19.17)
Interest	2,437,674	1,944,697	2.38	(492,977)	(20.22)
Other	264,571	1,110,975	1.36	846,404	319.93
Total Revenues	<u>\$84,013,037</u>	<u>\$81,576,744</u>	<u>100.00%</u>	<u>(\$2,436,293)</u>	

Property and other local taxes increased \$626,321 or 4.84 percent from 2000 to 2001. This increase is due to the passing of several new levies in the taxing districts.

Permissive sales tax decreased \$898,547 or 11.27 percent from 2000 to 2001. This decrease is due to the slow down in the economy.

Charges for services increased \$2,484,503 or 38.19 percent from 2000 to 2001. This increase is due to several departments, with the authority of State officials, implementing charges or increasing the fees charged for services by the county departments.

Licenses and permits decreased \$41,983 or 29.23 percent from 2000 to 2001. This decrease is due to a drop in sales of various licenses and permits.

Intergovernmental revenue decreased \$4,872,278 or 9.29 percent due to a decrease in State and federal funding for the board of mental retardation.

Interest revenue decreased \$492,977 or 20.22 percent due to lower interest rates.

Other revenue increased \$846,404 or 319.93 percent due to \$586,826 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, 2001, and the percentage of increases or decreases in relation to prior year amounts.

	2000 Amount	2001 Amount	Percent of Total	Change	Percent of Change
Expenditures:					
Current:					
General Government					
Legislative and Executive	\$7,049,444	\$10,575,370	12.09%	\$3,525,926	50.02%
Judicial	3,841,252	3,907,372	4.47	66,120	1.72
Public Safety	8,444,478	9,065,006	10.36	620,528	7.35
Public Works	7,963,965	6,433,871	7.35	(1,530,094)	(19.21)
Health	17,525,126	18,910,911	21.62	1,385,785	7.91
Human Services	31,490,518	34,265,468	39.17	2,774,950	8.81
Conservation and Recreation	304,005	344,473	0.38	40,468	13.31
Economic Development and Assistance	187,046	0	0.00	(187,046)	(100.00)
Other	615,144	627,206	0.72	12,062	1.96
Capital Outlay	1,105,661	1,764,247	2.02	658,586	59.56
Debt Service:					
Principal Retirement	1,193,041	1,127,148	1.29	(65,893)	(5.52)
Interest and Fiscal Charges	481,441	461,352	0.53	(20,089)	(4.17)
Total Expenditures	<u>\$80,201,121</u>	<u>\$87,482,424</u>	<u>100.00%</u>	<u>\$7,821,303</u>	

General government legislative and executive expenditures increased \$3,525,926 or 50.02 percent due to the allocating of indirect costs to departments incurring the costs.

Public works decreased \$1,530,094 or 19.21 percent in year 2001. In year 2000, the County had an emergency waterline project for Rome Township.

Health increased \$1,385,785 or 7.91 percent due to increases in the cost of several health programs.

Human Services increases \$2,774,950 or 8.81 percent due to public assistance administrative, social services, transportation and senior services costs increases.

Capital outlay expenditures increased \$658,586 or 59.56 percent due to the County allocating the costs of the various improvements to the funds receiving the improvement instead of the permanent improvement fund.

### ***General Fund Balance***

The fund balance of the General fund decreased from \$4,815,678 to \$4,566,702 during 2001. This decrease is due primarily to the increase of County expenditures.

### ***Enterprise Fund***

The enterprise fund operated by the County consists of the Sanitary Revenue fund. Operating revenues in the Sanitary Revenue fund totaled \$1,521,872 with depreciation expense of \$914,562, an operating loss of \$677,045 and retained earnings at year-end of \$5,824,940. 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, 2001, assets held in the trust funds totaled \$839,429 while assets in agency funds totaled \$88,367,354. 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, 2001, 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 2001 was \$2,063,643.

## **Risk Management**

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

## **Debt Management**

In 2001 the County retired \$740,400 in general obligation bonds, \$240,000 in special assessment bonds, \$47,300 in OPWC loans, \$7,600 in revenue bonds, \$79,533 in equipment loans, and \$167,916 in OWDA loans. The amount of outstanding general obligation bonds at December 31, 2001 is \$7,125,900; \$760,000 special assessment bonds; \$531,204 OPWC loans; and \$3,371,100 OWDA loans. The total legal debt margin at December 31, 2001, was \$24,757,791, with an unvoted debt margin of \$4,020,863.

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

## **Independent Audit**

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2001, by our independent auditor, Jim Petro, Auditor of State. In addition to meeting the requirements set forth in State statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996.

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

## Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ashtabula County for its comprehensive annual financial report for the year ended December 31, 2000.

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

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

## Acknowledgments

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

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

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

Sincerely,



Sandra O'Brien  
Ashtabula County Auditor



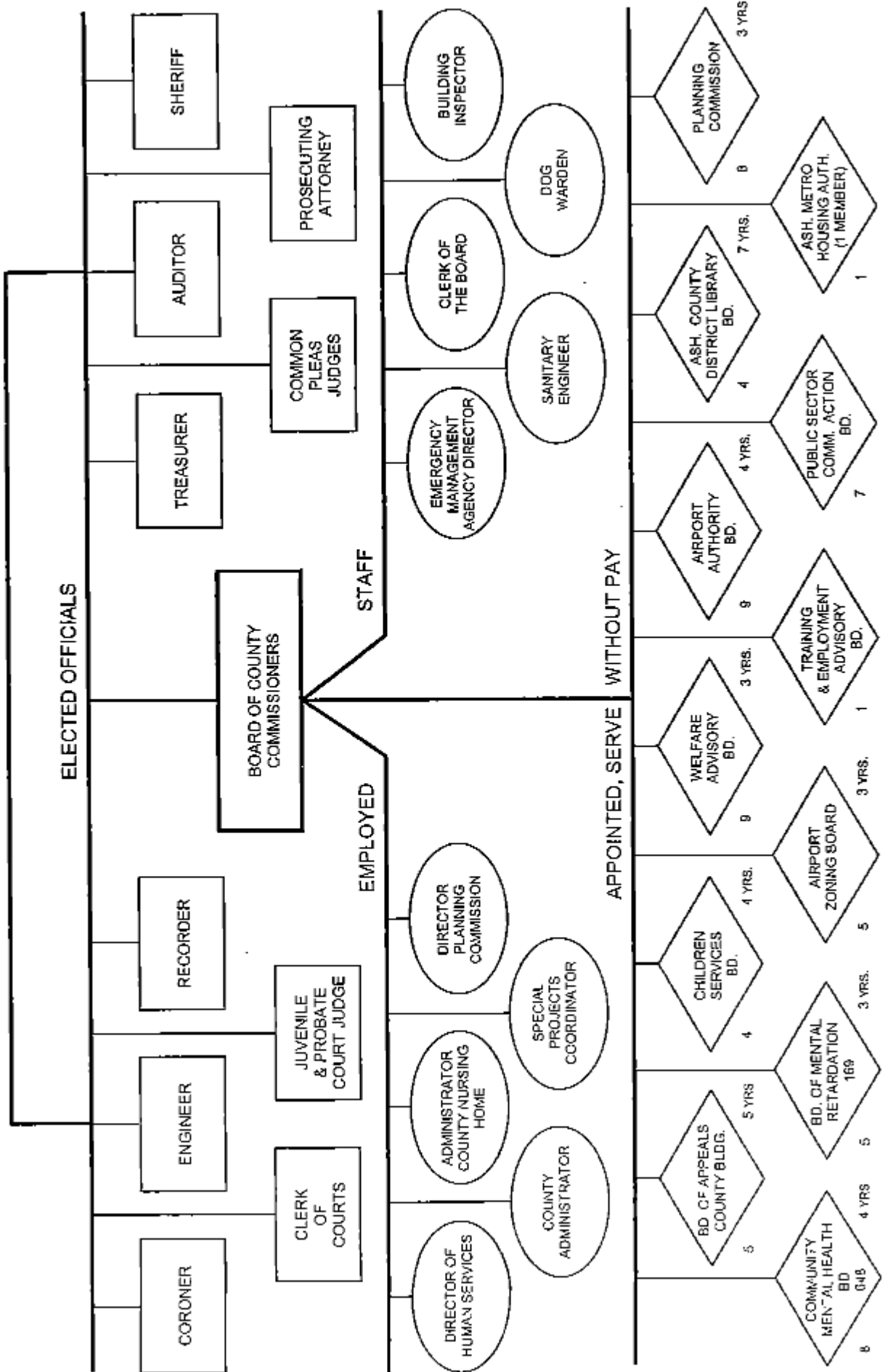
## Ashtabula County Elected Officials

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	John Smolen, Jr.
County Coroner	Robert Malinowski

# CHART OF ASHTABULA COUNTY GOVERNMENT

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

## VOTERS OF ASHTABULA COUNTY



(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, 2000

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.



*Imelda Orave*  
President

*Jeffrey L. Esser*  
Executive Director

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

Voinovich Government Center  
242 Federal Plaza West, Suite  
302  
Youngstown, Ohio 44503  
Telephone 330-797-9900  
800-443-9271  
Facsimile 330-797-9949

## REPORT OF INDEPENDENT ACCOUNTANTS

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

To the County Commissioners:

We have audited the accompanying general-purpose financial statements of Ashtabula County, (the County) as of and for the year ended December 31, 2001, 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 42 percent and 47 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, 2001, 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.

During the year ended December 31, 2001, the County adopted Governmental Accounting Statement No.33.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2002 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 Government 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 statistical section of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

**Jim Petro**  
Auditor of State

June 25, 2002

## ***General Purpose Financial Statements***

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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, 2001, 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, 2001*

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>Assets and Other Debits</b>					
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$4,457,467	\$20,325,892	\$533,641	\$4,462,683	\$1,887,292
Cash and Cash Equivalents in Segregated Accounts	2,857	2,600,663	0	0	0
Receivables:					
Taxes	658,210	0	0	0	0
Accounts	60,780	212,024	0	3,428	128,035
Special Assessments	0	0	0	0	189,771
Interfund	300,000	0	0	0	0
Accrued Interest	0	17,419	0	0	0
Due from Component Unit	90,000	0	0	0	0
Due from Other Governments	1,161,516	8,838,171	0	0	0
Due from Agency Funds:					
Property and Other Taxes	2,628,398	8,912,297	734,328	0	0
Special Assessments	0	133,946	1,192,399	0	0
Materials and Supplies					
Inventory	53,602	118,498	0	0	0
Loans Receivable	1,360	2,561,460	0	0	0
Prepaid Items	90,423	275	0	0	46
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	14,055,801
<b>Other Debits</b>					
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
<b>Total Assets and Other Debits</b>	<b>\$9,504,613</b>	<b>\$43,720,645</b>	<b>\$2,460,368</b>	<b>\$4,466,111</b>	<b>\$16,260,945</b>



Fiduciary Fund Types	Account Groups		Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Obligations			
\$6,421,718	\$0	\$0	\$38,088,693	\$0	\$38,088,693
1,392,973	0	0	3,996,493	424,496	4,420,989
69,608,111	0	0	70,266,321	0	70,266,321
4,497,490	0	0	4,901,757	26,400	4,928,157
1,326,345	0	0	1,516,116	0	1,516,116
0	0	0	300,000	0	300,000
1,727	0	0	19,146	0	19,146
0	0	0	90,000	0	90,000
5,958,419	0	0	15,958,106	176,396	16,134,502
0	0	0	12,275,023	0	12,275,023
0	0	0	1,326,345	0	1,326,345
0	0	0	172,100	20,826	192,926
0	0	0	2,562,820	0	2,562,820
0	0	0	90,744	5,424	96,168
0	35,490,052	0	49,545,853	411,018	49,956,871
0	0	476,755	476,755	0	476,755
0	0	56,886	56,886	0	56,886
0	0	13,380,261	13,380,261	0	13,380,261
0	0	703,114	703,114	0	703,114
<u>\$89,206,783</u>	<u>\$35,490,052</u>	<u>\$14,617,016</u>	<u>\$215,726,533</u>	<u>\$1,064,560</u>	<u>\$216,791,093</u>

(continued)

**Ashtabula County, Ohio**  
*Combined Balance Sheet*  
*All Fund Types, Account Groups*  
*and Discretely Presented Component Units (continued)*  
*December 31, 2001*

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>Liabilities, Fund Equity and Other Credits</b>					
<i>Liabilities</i>					
Accounts Payable	\$282,506	\$1,936,194	\$0	\$0	\$23,413
Contracts Payable	90,724	0	0	0	3,250
Accrued Wages and Benefits	429,966	930,018	0	0	12,337
Compensated Absences Payable	29,878	71,169	0	0	30,360
Interfund Payable	0	300,000	0	0	0
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	442,822	931,741	0	0	13,768
Deferred Revenue	3,662,015	16,874,468	1,926,727	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	629,448	0	0	0
Claims Payable	0	0	0	0	0
Capital Leases Payable	0	0	0	0	0
OWDA Loans Payable	0	0	0	0	3,371,100
OPWC Loans Payable	0	0	0	0	436,204
General Obligation Bonds Payable	0	0	0	0	0
Revenue Bonds Payable	0	0	0	0	435,100
Special Assessment Debt with Governmental Commitment	0	0	0	0	0
<i>Total Liabilities</i>	<u>4,937,911</u>	<u>21,673,038</u>	<u>1,926,727</u>	<u>0</u>	<u>4,325,532</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	5,824,940
Fund Balance:					
Reserved for Encumbrances	415,977	3,549,350	0	3,024,574	0
Reserved for Inventory	53,602	118,498	0	0	0
Reserved for Loans	1,360	2,561,460	0	0	0
Reserved for Component Unit Loan	90,000	0	0	0	0
Unreserved, Undesignated	4,005,763	15,818,299	533,641	1,441,537	0
<i>Total Fund Equity and Other Credits</i>	<u>4,566,702</u>	<u>22,047,607</u>	<u>533,641</u>	<u>4,466,111</u>	<u>11,935,413</u>
<i>Total Liabilities, Fund Equity and Other Credits</i>	<u><u>\$9,504,613</u></u>	<u><u>\$43,720,645</u></u>	<u><u>\$2,460,368</u></u>	<u><u>\$4,466,111</u></u>	<u><u>\$16,260,945</u></u>

See accompanying notes to the general purpose financial statements

Fiduciary Fund Types	Account Groups		Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity	
	General Fixed Assets	General Long-Term Obligations				
	\$0	\$0	\$0	\$2,242,113	\$68,422	\$2,310,535
	0	0	0	93,974	0	93,974
	0	0	0	1,372,321	13,396	1,385,717
	0	0	2,667,677	2,799,084	7,888	2,806,972
	0	0	0	300,000	0	300,000
	0	0	0	0	90,000	90,000
12,275,023	0	0	12,275,023	0	12,275,023	
1,326,345	0	0	1,326,345	0	1,326,345	
62,090,764	0	0	63,479,095	6,545	63,485,640	
5,279,544	0	0	27,742,754	119,290	27,862,044	
2,694,042	0	0	2,694,042	0	2,694,042	
4,701,636	0	0	4,701,636	0	4,701,636	
0	0	3,500,000	3,500,000	0	3,500,000	
0	0	0	629,448	0	629,448	
0	0	181,735	181,735	0	181,735	
0	0	286,704	286,704	15,000	301,704	
0	0	0	3,371,100	0	3,371,100	
0	0	95,000	531,204	0	531,204	
0	0	7,125,900	7,125,900	0	7,125,900	
0	0	0	435,100	0	435,100	
0	0	760,000	760,000	0	760,000	
88,367,354	0	14,617,016	135,847,578	320,541	136,168,119	
0	35,490,052	0	35,490,052	0	35,490,052	
0	0	0	6,110,473	207,053	6,317,526	
0	0	0	5,824,940	114,365	5,939,305	
9,435	0	0	6,999,336	0	6,999,336	
0	0	0	172,100	0	172,100	
0	0	0	2,562,820	0	2,562,820	
0	0	0	90,000	0	90,000	
829,994	0	0	22,629,234	422,601	23,051,835	
839,429	35,490,052	0	79,878,955	744,019	80,622,974	
<u>\$89,206,783</u>	<u>\$35,490,052</u>	<u>\$14,617,016</u>	<u>\$215,726,533</u>	<u>\$1,064,560</u>	<u>\$216,791,093</u>	

**Ashtabula County, Ohio**  
*Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For the Year Ended December 31, 2001*

	Governmental Fund Types		
	General	Special Revenue	Debt Service
<b>Revenues</b>			
Property and Other Local Taxes	\$3,231,780	\$9,642,571	\$426,026
Permissive Sales Taxes	7,071,360	0	0
Charges for Services	4,128,837	4,405,925	365,006
Licenses and Permits	18,199	83,427	0
Fines and Forfeitures	365,652	491,492	0
Intergovernmental	2,340,632	44,896,371	75,349
Special Assessments	0	0	314,702
Interest	1,723,206	162,720	0
Other	586,826	523,384	765
<i>Total Revenues</i>	<u>19,466,492</u>	<u>60,205,890</u>	<u>1,181,848</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	6,576,798	3,998,572	0
Judicial	3,874,027	33,345	0
Public Safety	6,829,434	2,235,572	0
Public Works	222,994	6,210,877	0
Health	146,882	18,764,029	0
Human Services	1,258,871	33,006,597	0
Conservation and Recreation	344,473	0	0
Other	627,206	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	25,249	121,499	980,400
Interest and Fiscal Charges	4,519	2,652	447,840
<i>Total Expenditures</i>	<u>19,910,453</u>	<u>64,373,143</u>	<u>1,428,240</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(443,961)</u>	<u>(4,167,253)</u>	<u>(246,392)</u>
<b>Other Financing Sources (Uses)</b>			
Inception of Capital Lease	256,466	0	0
Proceeds of Bonds	0	0	0
Proceeds of Notes	0	0	0
Operating Transfers In	719,345	1,142,824	111,551
Operating Transfers Out	(806,666)	(1,309,704)	0
<i>Total Other Financing Sources (Uses)</i>	<u>169,145</u>	<u>(166,880)</u>	<u>111,551</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(274,816)</u>	<u>(4,334,133)</u>	<u>(134,841)</u>
<i>Fund Balances Beginning of Year</i>	4,815,678	26,330,324	668,482
Increase in Reserve for Inventory	25,840	51,416	0
<i>Fund Balances End of Year</i>	<u><u>\$4,566,702</u></u>	<u><u>\$22,047,607</u></u>	<u><u>\$533,641</u></u>

See accompanying notes to the general purpose financial statements

Capital Projects	Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)
\$278,874	\$0	\$13,579,251
0	0	7,071,360
90,687	0	8,990,455
0	0	101,626
53,952	39,984	951,080
240,230	323,433	47,876,015
0	0	314,702
58,771	19,024	1,963,721
0	54,647	1,165,622
722,514	437,088	82,013,832
0	0	10,575,370
0	0	3,907,372
0	34,614	9,099,620
0	0	6,433,871
0	0	18,910,911
0	385,800	34,651,268
0	0	344,473
0	0	627,206
1,764,247	0	1,764,247
0	0	1,127,148
6,341	0	461,352
1,770,588	420,414	87,902,838
(1,048,074)	16,674	(5,889,006)
0	0	256,466
1,000,000	0	1,000,000
3,500,000	0	3,500,000
200,000	4,467	2,178,187
(91,817)	0	(2,208,187)
4,608,183	4,467	4,726,466
3,560,109	21,141	(1,162,540)
906,002	818,288	33,538,774
0	0	77,256
\$4,466,111	\$839,429	\$32,453,490

**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, 2001*

	General Fund			Variance Favorable (Unfavorable)
	Original	Revised	Actual	
	Budget	Budget		
<b>Revenues</b>				
Property and Other Local Taxes	\$2,949,200	\$3,094,200	\$3,231,780	\$137,580
Permissive Sales Taxes	7,500,000	7,500,000	7,655,214	155,214
Charges for Services	3,532,387	3,579,364	3,745,635	166,271
Licenses and Permits	21,700	21,700	18,985	(2,715)
Fines and Forfeitures	387,700	403,200	395,756	(7,444)
Intergovernmental	1,213,500	1,215,500	2,342,962	1,127,462
Special Assessments	0	0	0	0
Interest	1,516,950	1,516,950	1,724,863	207,913
Other	51,588	586,826	586,826	0
<i>Total Revenues</i>	<u>17,173,025</u>	<u>17,917,740</u>	<u>19,702,021</u>	<u>1,784,281</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	6,821,779	6,912,144	6,509,604	402,540
Judicial	3,878,303	3,976,137	3,860,733	115,404
Public Safety	6,691,516	6,804,388	6,675,229	129,159
Public Works	236,824	236,824	220,156	16,668
Health	154,320	154,320	147,212	7,108
Human Services	1,214,536	1,322,378	1,276,794	45,584
Conservation and Recreation	355,174	353,074	344,530	8,544
Other	1,166,427	1,120,102	729,161	390,941
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	25,249	25,249	25,249	0
Interest and Fiscal Charges	4,519	4,519	4,519	0
<i>Total Expenditures</i>	<u>20,548,647</u>	<u>20,909,135</u>	<u>19,793,187</u>	<u>1,115,948</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,375,622)</u>	<u>(2,991,395)</u>	<u>(91,166)</u>	<u>2,900,229</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	0	0	0	0
Proceeds of Bonds	0	0	0	0
Proceeds of Notes	0	0	0	0
Advances In	62,000	62,000	62,000	0
Advances Out	0	0	0	0
Operating Transfers In	132,537	666,666	719,345	52,679
Operating Transfers Out	(1,105,219)	(1,074,812)	(806,666)	268,146
<i>Total Other Sources (Uses)</i>	<u>(910,682)</u>	<u>(346,146)</u>	<u>(25,321)</u>	<u>320,825</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(4,286,304)</u>	<u>(3,337,541)</u>	<u>(116,487)</u>	<u>3,221,054</u>
<i>Fund Balances Beginning of Year</i>	2,767,018	2,767,018	2,767,018	0
Prior Year Encumbrances Appropriated	1,132,728	1,132,728	1,132,728	0
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$386,558)</u>	<u>\$562,205</u>	<u>\$3,783,259</u>	<u>\$3,221,054</u>

See accompanying notes to the general purpose financial statements

Special Revenue Funds				Debt Service Fund			
Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$9,136,670	\$9,136,670	\$9,642,571	\$505,901	\$985,018	\$985,018	\$716,014	(\$269,004)
0	0	0	0	0	0	0	0
3,068,420	2,933,420	3,983,253	1,049,833	260,587	377,412	365,006	(12,406)
119,612	119,612	86,302	(33,310)	0	0	0	0
1,332,458	1,332,458	1,214,143	(118,315)	0	0	0	0
46,746,342	46,765,551	40,813,467	(5,952,084)	0	0	75,349	75,349
0	0	0	0	347,805	347,805	314,702	(33,103)
100,000	100,000	152,354	52,354	0	0	0	0
1,209,310	1,209,310	523,384	(685,926)	0	0	765	765
61,712,812	61,597,021	56,415,474	(5,181,547)	1,593,410	1,710,235	1,471,836	(238,399)
3,651,244	3,685,353	2,409,187	1,276,166	0	0	0	0
68,230	58,966	34,148	24,818	0	0	0	0
2,271,622	2,775,520	2,288,611	486,909	0	0	0	0
6,496,872	7,546,153	6,834,654	711,499	0	0	0	0
15,000,660	15,061,857	14,098,634	963,223	0	0	0	0
41,053,858	41,407,855	36,118,300	5,289,555	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
121,499	121,499	121,499	0	1,210,100	1,230,400	1,230,400	0
2,652	2,652	2,652	0	427,385	502,236	463,528	38,708
68,666,637	70,659,855	61,907,685	8,752,170	1,637,485	1,732,636	1,693,928	38,708
(6,953,825)	(9,062,834)	(5,492,211)	3,570,623	(44,075)	(22,401)	(222,092)	(199,691)
10,000	10,000	0	(10,000)	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	266,825	150,000	0	(150,000)
0	0	0	0	0	0	0	0
(25,000)	(25,000)	(25,000)	0	0	0	0	0
1,462,672	1,611,308	1,142,824	(468,484)	0	0	111,551	111,551
(1,487,656)	(1,564,642)	(1,309,704)	254,938	0	0	0	0
(39,984)	31,666	(191,880)	(223,546)	266,825	150,000	111,551	(38,449)
(6,993,809)	(9,031,168)	(5,684,091)	3,347,077	222,750	127,599	(110,541)	(238,140)
16,754,048	16,754,048	16,754,048	0	644,182	644,182	644,182	0
4,232,082	4,232,082	4,232,082	0	0	0	0	0
\$13,992,321	\$11,954,962	\$15,302,039	\$3,347,077	\$866,932	\$771,781	\$533,641	(\$238,140)

(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, 2001*

	Capital Projects Funds			Variance Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues</b>				
Property and Other Local Taxes	\$22,500	\$22,500	\$13,186	(\$9,314)
Permissive Sales Taxes	0	0	0	0
Charges for Services	120,000	120,000	92,018	(27,982)
Licenses and Permits	0	0	0	0
Fines and Forfeitures	29,000	29,000	52,593	23,593
Intergovernmental	406,975	406,975	240,230	(166,745)
Special Assessments	0	0	0	0
Interest	11,000	11,000	52,773	41,773
Other	0	0	0	0
<i>Total Revenues</i>	<u>589,475</u>	<u>589,475</u>	<u>450,800</u>	<u>(138,675)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Other	0	0	0	0
Capital Outlay	828,436	5,424,839	4,788,821	636,018
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>828,436</u>	<u>5,424,839</u>	<u>4,788,821</u>	<u>636,018</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(238,961)</u>	<u>(4,835,364)</u>	<u>(4,338,021)</u>	<u>497,343</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	0	0	0	0
Proceeds of Bonds	0	1,000,000	1,000,000	0
Proceeds of Notes	0	3,500,000	3,500,000	0
Advances - In	0	0	0	0
Advances - Out	0	0	0	0
Operating Transfers In	50,000	50,000	200,000	150,000
Operating Transfers Out	(84,475)	(101,817)	(91,817)	10,000
<i>Total Other Sources (Uses)</i>	<u>(34,475)</u>	<u>4,448,183</u>	<u>4,608,183</u>	<u>160,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(273,436)</u>	<u>(387,181)</u>	<u>270,162</u>	<u>657,343</u>
Fund Balances Beginning of Year	1,006,487	1,006,487	1,006,487	0
Prior Year Encumbrances Appropriated	<u>151,733</u>	<u>151,733</u>	<u>151,733</u>	<u>0</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$884,784</u></u>	<u><u>\$771,039</u></u>	<u><u>\$1,428,382</u></u>	<u><u>\$657,343</u></u>

See accompanying notes to the general purpose financial statements



Expendable Trust Funds				Totals (Memorandum Only)			
Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$0	\$13,093,388	\$13,238,388	\$13,603,551	\$365,163
0	0	0	0	7,500,000	7,500,000	7,655,214	155,214
0	0	0	0	6,981,394	7,010,196	8,185,912	1,175,716
0	0	0	0	141,312	141,312	105,287	(36,025)
0	0	0	0	1,749,158	1,764,658	1,662,492	(102,166)
9,924	17,424	13,269	(4,155)	48,376,741	48,405,450	43,485,277	(4,920,173)
0	0	0	0	347,805	347,805	314,702	(33,103)
8,400	8,400	17,306	8,906	1,636,350	1,636,350	1,947,296	310,946
33,500	33,500	59,854	26,354	1,294,398	1,829,636	1,170,829	(658,807)
51,824	59,324	90,429	31,105	81,120,546	81,873,795	78,130,560	(3,743,235)
0	0	0	0	10,473,023	10,597,497	8,918,791	1,678,706
0	0	0	0	3,946,533	4,035,103	3,894,881	140,222
0	0	0	0	8,963,138	9,579,908	8,963,840	616,068
0	0	0	0	6,733,696	7,782,977	7,054,810	728,167
0	0	0	0	15,154,980	15,216,177	14,245,846	970,331
99,260	106,394	43,478	62,916	42,367,654	42,836,627	37,438,572	5,398,055
0	0	0	0	355,174	353,074	344,530	8,544
0	0	0	0	1,166,427	1,120,102	729,161	390,941
0	0	0	0	828,436	5,424,839	4,788,821	636,018
0	0	0	0	1,356,848	1,377,148	1,377,148	0
0	0	0	0	434,556	509,407	470,699	38,708
99,260	106,394	43,478	62,916	91,780,465	98,832,859	88,227,099	10,605,760
(47,436)	(47,070)	46,951	94,021	(10,659,919)	(16,959,064)	(10,096,539)	6,862,525
0	0	0	0	10,000	10,000	0	(10,000)
0	0	0	0	0	1,000,000	1,000,000	0
0	0	0	0	266,825	3,650,000	3,500,000	(150,000)
0	0	0	0	62,000	62,000	62,000	0
0	0	0	0	(25,000)	(25,000)	(25,000)	0
0	0	4,467	4,467	1,645,209	2,327,974	2,178,187	(149,787)
0	0	0	0	(2,677,350)	(2,741,271)	(2,208,187)	533,084
0	0	4,467	4,467	(718,316)	4,283,703	4,507,000	223,297
(47,436)	(47,070)	51,418	98,488	(11,378,235)	(12,675,361)	(5,589,539)	7,085,822
396,815	396,815	396,815	0	21,568,550	21,568,550	21,568,550	0
14,091	14,091	14,091	0	5,530,634	5,530,634	5,530,634	0
\$363,470	\$363,836	\$462,324	\$98,488	\$15,720,949	\$14,423,823	\$21,509,645	\$7,085,822

**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, 2001*

	Enterprise	Ashtabula County Airport Component Unit	Totals (Memorandum Only) Reporting Entity
<b>Operating Revenues</b>			
Charges for Services	\$1,278,181	\$193,250	\$1,471,431
Rent	0	3,988	3,988
Other	243,691	768	244,459
<i>Total Operating Revenues</i>	<u>1,521,872</u>	<u>198,006</u>	<u>1,719,878</u>
<b>Operating Expenses</b>			
Personal Services	444,179	75,412	519,591
Contractual Services	798,079	303,094	1,101,173
Materials and Supplies	42,097	109,138	151,235
Other	0	3,616	3,616
Depreciation	914,562	40,175	954,737
<i>Total Operating Expenses</i>	<u>2,198,917</u>	<u>531,435</u>	<u>2,730,352</u>
<i>Operating Loss</i>	<u>(677,045)</u>	<u>(333,429)</u>	<u>(1,010,474)</u>
<b>Non-Operating Revenues (Expenses)</b>			
Interest	99,922	898	100,820
Gain on Disposal of Fixed Assets	0	4,335	4,335
Operating Grants	658,188	304,785	962,973
Interest and Fiscal Charges	(128,229)	(603)	(128,832)
Other	0	51,842	51,842
<i>Total Non-Operating Revenues (Expenses)</i>	<u>629,881</u>	<u>361,257</u>	<u>991,138</u>
<i>Net Income (Loss) Before Operating Transfers</i>	<u>(47,164)</u>	<u>27,828</u>	<u>(19,336)</u>
Operating Transfers In	30,000	0	30,000
<i>Net Income(Loss)</i>	<u>(17,164)</u>	<u>27,828</u>	<u>10,664</u>
<i>Retained Earnings Beginning of Year</i>	<u>5,589,917</u>	<u>86,537</u>	<u>5,676,454</u>
<i>Retained Earnings End of Year</i>	5,824,940	114,365	5,687,118
<i>Contributed Capital Beginning and End of Year</i>	<u>6,110,473</u>	<u>207,053</u>	<u>6,317,526</u>
<i>Total Fund Equity End of Year</i>	<u>\$11,935,413</u>	<u>\$321,418</u>	<u>\$12,004,644</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, 2001*

	<u>Ash/Craft Industries</u>
<b>Support and Revenues</b>	
Contributions:	
Ashtabula County Board of Mental Retardation	\$139,155
Sales	335,080
Interest	10,588
Other	<u>6,087</u>
<i>Total Support and Revenues</i>	<u>490,910</u>
<b>Expenses</b>	
Labor, Participants	298,137
Employee Benefits	18,520
Payroll Taxes and Insurance	20,795
Materials and Supplies	36,521
Repairs, Maintenance and Support Services	2,342
Advertising	1,400
Utilities	12,339
Labor, Contract	9,224
Legal and Professional Fees	4,447
Client Activity	3,461
Rent	29,700
Miscellaneous	4,091
Depreciation	<u>10,727</u>
<i>Total Expenses</i>	<u>451,704</u>
<i>Excess of Support and Revenues Over Expenses</i>	39,206
<i>Fund Balance Beginning of Year</i>	<u>383,395</u>
<i>Fund Balance End of Year</i>	<u><u>\$422,601</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, 2001*

	Enterprise Fund			Variance Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues</b>				
Charges for Services	\$1,253,909	\$1,404,374	\$1,278,197	(\$126,177)
Interest	93,880	93,880	96,865	2,985
Grants	686,661	686,661	658,188	(28,473)
Other Operating Revenues	376,760	376,760	243,691	(133,069)
Proceeds of OWDA Loan	412,304	412,304	412,304	0
<i>Total Revenues</i>	<u>2,823,514</u>	<u>2,973,979</u>	<u>2,689,245</u>	<u>(284,734)</u>
<b>Expenses</b>				
Current:				
Personal Services	452,900	452,900	440,570	12,330
Contractual Services	1,530,607	1,565,038	896,955	668,083
Materials and Supplies	68,921	61,521	57,258	4,263
Other	21,501	0	0	0
Capital Outlay	992,900	1,374,777	1,149,727	225,050
Debt Service:				
Principal Retirement	172,759	182,816	182,816	0
Interest and Fiscal Charges	32,837	128,229	128,229	0
<i>Total Expenses</i>	<u>3,272,425</u>	<u>3,765,281</u>	<u>2,855,555</u>	<u>909,726</u>
<i>Excess of Revenues Under Expenses</i>	(448,911)	(791,302)	(166,310)	624,992
Advances Out	(37,000)	(37,000)	(37,000)	0
Operating Transfers In	30,000	30,000	30,000	0
<i>Excess of Revenues Under Expenses and Operating Transfers and Advances</i>	(455,911)	(798,302)	(173,310)	624,992
<i>Fund Equity Beginning of Year</i>	1,704,981	1,704,981	1,704,981	0
Prior Year Encumbrances Appropriated	121,231	121,231	121,231	0
<i>Fund Equity End of Year</i>	<u>\$1,370,301</u>	<u>\$1,027,910</u>	<u>\$1,652,902</u>	<u>\$624,992</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, 2001*

	Enterprise	Component Units	Totals (Memorandum Only) Reporting Entity
<b><i>Increase (Decrease) in Cash and Cash Equivalents</i></b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$1,278,197	\$554,708	\$1,832,905
Cash Received from Sales Taxes	0	7,835	7,835
Cash Received from Interest	0	10,588	10,588
Cash Payments to Suppliers for Goods	(49,311)	(156,563)	(205,874)
Cash Payments for Contractual Services	(796,461)	(264,689)	(1,061,150)
Cash Payments for Employee Services and Benefits	(440,570)	(312,352)	(752,922)
Cash Payments to State	0	(7,934)	(7,934)
Other Operating Revenues	243,691	768	244,459
Other Operating Expenses	0	(3,616)	(3,616)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>235,546</u>	<u>(171,255)</u>	<u>64,291</u>
<b>Cash Flows from Noncapital Financing Activities</b>			
Transfers In from Other Funds	30,000	0	30,000
Operating Grants	658,188	205,679	863,867
Advances Out	(37,000)	0	(37,000)
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>651,188</u>	<u>205,679</u>	<u>856,867</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
<b>Related Financing Activities</b>			
Receipts From Private Industry	0	51,842	51,842
Principal Paid on Capital Leases	0	(5,000)	(5,000)
Interest Paid on Capital Leases	0	(603)	(603)
Principal Paid on Revenue Bonds	(7,600)	0	(7,600)
Interest Paid on Revenue Bonds	(22,135)	0	(22,135)
Principal Paid on OWDA Loan	(167,916)	0	(167,916)
Interest Paid on OWDA Loan	(106,094)	0	(106,094)
Principal Paid on OPWC Loan	(7,300)	0	(7,300)
Proceeds from OWDA Loan	412,304	0	412,304
Proceeds from Sale of Capital Asset	0	4,335	4,335
Acquisition of Capital Assets	(1,026,835)	(38,616)	(1,065,451)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(925,576)</u>	<u>11,958</u>	<u>(913,618)</u>
<b>Cash Flows from Investing Activities</b>			
Interest on Investments	99,922	898	100,820
<i>Net Increase in Cash and Cash Equivalents</i>	61,080	47,280	108,360
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,826,212</u>	<u>377,216</u>	<u>2,203,428</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,887,292</u>	<u>\$424,496</u>	<u>\$2,311,788</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, 2001*

	Enterprise	Component Units		Totals (Memorandum Only) Reporting Entity
<b>Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities</b>				
<i>Operating Loss</i>	(\$677,045)	(\$294,223)		(\$971,268)
<i>Adjustments:</i>				
Depreciation	914,562	50,902		965,464
(Increase) Decrease in Assets:				
Accounts Receivable	(28,094)	614		(27,480)
Special Assessments Receivable	28,110	0		28,110
Materials and Supplies Inventory	0	(4,378)		(4,378)
Prepaid Items	(46)	13,587		13,541
Increase (Decrease) in Liabilities:				
Accounts Payable	(8,800)	58,549		49,749
Contracts Payable	3,250	0		3,250
Accrued Wages and Benefits	547	2,860		3,407
Compensated Absences Payable	1,881	(1,469)		412
Due to Other Governments	1,181	2,303		3,484
<i>Net Cash Provided by (Used for) Operating Activities</i>	\$235,546	(\$171,255)		\$64,291

See accompanying notes to the general purpose financial statements

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*All Discretely Presented Component Units*  
*December 31, 2001*

	Ashtabula County Airport Authority	Ash/Craft Industries	Totals
<b>Assets</b>			
Cash and Cash Equivalents in Segregated Accounts	\$64,731	\$359,765	\$424,496
Accounts Receivable	1,398	25,002	26,400
Due from Other Governments	175,396	1,000	176,396
Materials and Supplies Inventory	20,826	0	20,826
Prepaid Items	0	5,424	5,424
Fixed Assets	360,617	50,401	411,018
<i>Total Assets</i>	<u>\$622,968</u>	<u>\$441,592</u>	<u>\$1,064,560</u>
<b>Liabilities</b>			
Accounts Payable	\$64,441	\$3,981	\$68,422
Accrued Wages and Benefits	2,360	11,036	13,396
Compensated Absences Payable	7,888	0	7,888
Due to Primary Government	90,000	0	90,000
Due to Other Governments	2,571	3,974	6,545
Deferred Revenue	119,290	0	119,290
Capital Leases Payable	15,000	0	15,000
<i>Total Liabilities</i>	<u>301,550</u>	<u>18,991</u>	<u>320,541</u>
<b>Fund Equity</b>			
Contributed Capital	207,053	0	207,053
Retained Earnings:			
Unreserved	114,365	0	114,365
Fund Balance:			
Unreserved, Undesignated	0	422,601	422,601
<i>Total Fund Equity</i>	<u>321,418</u>	<u>422,601</u>	<u>744,019</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$622,968</u>	<u>\$441,592</u>	<u>\$1,064,560</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, 2001*

	Ashtabula County Airport Authority	Ash/Craft Industries	Totals
<b><i>Increase (Decrease) in Cash and Cash Equivalents</i></b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$198,090	\$356,618	\$554,708
Cash Received from Sales Tax	7,835	0	7,835
Cash Received from Interest	0	10,588	10,588
Cash Payments to Suppliers for Goods	(103,435)	(53,128)	(156,563)
Cash Payments for Contractual Services	(252,090)	(12,599)	(264,689)
Cash Payments for Employee Benefits	(75,494)	(236,858)	(312,352)
Cash Payments to State	(7,934)	0	(7,934)
Other Operating Revenues	768	0	768
Other Operating Expenses	(3,616)	0	(3,616)
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>(235,876)</u>	<u>64,621</u>	<u>(171,255)</u>
<b>Cash Flows from Noncapital Financing Activities</b>			
Operating Grants	<u>205,679</u>	<u>0</u>	<u>205,679</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Receipts From Private Industry	51,842	0	51,842
Principal Paid on Capital Lease	(5,000)	0	(5,000)
Interest Paid on Capital Lease	(603)	0	(603)
Proceeds from Sale of Capital Assets	4,335	0	4,335
Acquisition of Capital Assets	<u>0</u>	<u>(38,616)</u>	<u>(38,616)</u>
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>50,574</u>	<u>(38,616)</u>	<u>11,958</u>
<b>Cash Flows from Investing Activities</b>			
Interest	<u>898</u>	<u>0</u>	<u>898</u>
<i>Net Increase in Cash and Cash Equivalents</i>	21,275	26,005	47,280
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>43,456</u>	<u>333,760</u>	<u>377,216</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$64,731</u></u>	<u><u>\$359,765</u></u>	<u><u>\$424,496</u></u>

(continued)



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

	<u>Ashtabula County Airport Authority</u>	<u>Ash/Craft Industries</u>	<u>Totals</u>
<b>Reconciliation of Operating Loss / Excess of Support Over Revenues Over Expenses to Net Cash Provided by (Used for) Operating Activities</b>			
<i>Operating Loss / Excess</i>	<u>(\$333,429)</u>	<u>\$39,206</u>	<u>(\$294,223)</u>
<i>Adjustments:</i>			
Depreciation	40,175	10,727	50,902
(Increase) Decrease in Assets:			
Accounts Receivable	852	(238)	614
Materials and Supplies Inventory	(4,378)	0	(4,378)
Prepaid Items	0	13,587	13,587
Increase (Decrease) in Liabilities:			
Accounts Payable	60,199	(1,650)	58,549
Accrued Wages and Benefits	62	2,798	2,860
Compensated Absences Payable	(1,469)	0	(1,469)
Due to Other Governments	<u>2,112</u>	<u>191</u>	<u>2,303</u>
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u><u>(\$235,876)</u></u>	<u><u>\$64,621</u></u>	<u><u>(\$171,255)</u></u>

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, 2001*

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**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

**Ashtabula County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*December 31, 2001*

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

***Ashtabula County Airport Authority*** The Ashtabula County Airport Authority was created by resolution of the County Commissioners under the authority of Chapter 308 of the Ohio Revised Code. The Airport Authority is governed by a 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 13, 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.

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***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:

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***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 donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include

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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, 2001, but which were levied to finance year 2002 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 in the general fund and at the fund level for all other 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.

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***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 2001.

***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.

During 2001, investments were limited to nonnegotiable certificates of deposit, repurchase agreements, Federal National Mortgage Association Notes, stock, and STAROhio.



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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, 2001.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2001 amounted to \$1,723,206 which includes \$1,515,085 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, 2001 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."

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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 \$2,500 with the exception of land, as all land was listed regardless of cost.

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

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

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

<u>Description</u>	<u>Estimated Lives</u>
Buildings	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, contractually required retirement contributions, and special termination benefits are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. Payments made more than thirty days after year end are generally considered not to have been paid with current available financial resources. Bonds, capital leases, 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 obligation account group.

***K. Contributed Capital***

Contributed capital represents resources provided prior to 2001, from other funds of the County, other governments, and private sources to enterprise funds that are not subject to repayment. In 2001, as a result of implementing GASB Statement No. 33, capital contributions received during 2001 are reported as revenue on the operating statement and included in retained earnings.

***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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***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 – Changes in Accounting Principles and Restatement of Fund Equity**

For the year ended December 31, 2001, the County has implemented GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions", and GASB Statement No. 36, "Recipient Reporting for Certain Shared Nonexchange Revenues."

GASB Statements No. 33 and 36 establish accounting and financial reporting standards for nonexchange transactions involving financial or capital resources. The timing for the recognition of assets, liabilities and expenditure/expenses resulting from nonexchange transactions will be the same whether the accrual or modified accrual basis of accounting is required. For revenue recognition to occur on the modified accrual basis, however, the criteria established for accrual basis revenue recognition must be met and the revenue must be available. The provisions of Statement No. 33 also require that capital contributions to proprietary funds be recognized as revenues beginning in 2001. The implementation of these statements have no effect on fund balance/retained earnings as of December 31, 2000 as previously reported.

The effect of implementing these statements in the agency funds was to increase the assets and liabilities by \$5,163,670 from \$83,995,916 to \$89,159,586.

The general fixed assets were decreased by \$1,787,474 from \$35,974,059 to \$34,186,585. The decrease is due to the County increasing the fixed asset threshold from \$500 to \$2,500.

**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

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Basis) and Actual - All Governmental Fund Types and Expendable Trust Funds and the Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - 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).
- c) Encumbrances are treated as expenditures for all funds (budget) rather than as a reservation of fund balance for governmental fund types and expendable trust funds and as note disclosure for the proprietary fund types (GAAP).
- d) Short-term note proceeds and note principal retirement for governmental funds and all debt principal retirement for the enterprise fund are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
- e) Short-term note debt is repaid from the debt service fund (budget) as opposed to the fund that received the proceeds (GAAP). Debt service fund resources used to pay both principal and interest have been allocated accordingly.
- f) Although not part of the appropriated budget, Ash/Craft Industries and Ashtabula County Airport component units are included as part of the reporting entity when preparing financial statements that conform with GAAP.
- g) 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

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Net Loss/Excess of Support and Revenue Under Expenses  
 Excess of Revenues Over (Under)/Expenses and Operating Transfers  
 Proprietary Fund Type and Component Units

	Enterprise	Component Units
GAAP Basis	(\$17,164)	\$67,034
Net Adjustment for Revenue Accruals	(3,041)	0
OWDA Loan Proceeds	412,304	0
Net Adjustment for Expenditure	1,644,321	0
Capital Outlay	(1,026,835)	0
Advance Out	(37,000)	0
Excess of Support and Revenue		
Under Expenses - Non-Budgeted Funds	0	(67,034)
Depreciation Expense	(914,562)	0
Encumbrances	(231,333)	0
Budget Basis	(\$173,310)	\$0

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	(\$274,816)	(\$4,334,133)	(\$134,841)	\$3,560,109	\$21,141
Net Adjustment for Revenue Accruals	(191,966)	3,879,315	24,300	(38)	19,047
Change in Fair Market Value					
of Investments	0	(2,923)	0	0	0
Allocation of Property Taxes	0	0	0	0	0
for Debt Payment	0	0	265,688	(265,688)	0
Unrecorded Cash	(20,856)	(85,976)	0	(5,988)	(796)
Net Adjustment for Expenditure	967,509	1,743,508	0	(259,347)	386,608
Principal Retirement	0	0	(250,000)	250,000	0
Debt Interest and Fiscal Charges	0	0	(15,688)	15,688	0
Non-Budgeted Funds	0	(119,253)	0	0	0
Non-Budgeted Operations	0	0	0	0	0
of the Departments	0	(1,838,752)	0	0	(364,910)
Encumbrances	(596,633)	(4,925,877)	0	(3,024,574)	(9,672)
Budget Basis	(\$116,487)	(\$5,684,091)	(\$110,541)	\$270,162	\$51,418

**Note 5 – Compliance and Accountability**

***A. Legal Compliance***

Contrary to Section 5705.39, Ohio Revised Code, the following accounts had original appropriations in excess of original estimated resources plus available balance for year 2001:

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	Estimated Revenues Plus Carryover		
	Balance	Appropriations	Excess
General Fund:	\$21,267,308	\$21,653,866	\$386,558
Special Revenue Funds:			
Drug Abuse Resistance Education	63,833	73,334	9,501
Ohio Crimes Victims	75,648	77,227	1,579
Inmate Medical	77,575	78,673	1,098
Certificate of Title Administrator	479,187	492,562	13,375
Drug Control Grant	160,455	160,954	499

***B. Fund Deficits***

The nursing home, drug task force and Ohio crime victims special revenue funds have deficit fund balances of \$90,037, \$6,130 and \$2,322; respectively. These deficits are caused by the recognition of expenditures on the modified accrual basis of accounting which are substantially greater than expenditures recognized on the cash basis. 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;
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;

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3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligation of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

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

**Cash on Hand.** At year end, the County had \$116,506 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 \$1,054,868 and the bank balance was \$3,842,254. Of the bank balance:

1. \$1,364,955 was covered by federal depository insurance.
2. \$2,477,299 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



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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	\$24,466,562	\$24,466,562	\$24,466,562
Federal National Mortgage Association Notes	844,238	844,238	844,238
American Electric Stock	3,395	3,395	3,395
Detroit Edison Stock	1,433	1,433	1,433
KeyBank Stock	180,578	180,578	180,578
Investment in State Treasurer's Investment Pool		15,417,606	15,417,606
Total	\$25,496,206	\$40,913,812	\$40,913,812

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

	Cash and Cash Equivalents	Investments
GASB Statement 9	\$42,085,186	\$0
Investments:		
Repurchase Agreements	(24,466,562)	24,466,562
Federal National Mortgage Association Notes	(844,238)	844,238
American Stock	(3,395)	3,395
Detroit Stock	(1,433)	1,433
KeyBank Stock	(180,578)	180,578
STAROhio	(15,417,606)	15,417,606
Cash on Hand	(116,506)	0
GASB Statement 3	\$1,054,868	\$40,913,812

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**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 \$18,416 of federal food stamps at December 31, 2001. 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, 2001:

Balance at Beginning of Year	\$19,969
Amount received for distribution	0
Amount distributed to entitled recipients	<u>(1,553)</u>
Balance at end of year	<u>\$18,416</u>

**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 2001 for real and public utility property taxes represents collections of the 2000 taxes. Property tax payments received during 2001 for tangible personal property (other than public utility property) are for 2001 taxes.

2001 real property taxes are levied after October 1, 2001 on the assessed value as of January 1, 2001, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2001 real property taxes are collected in and intended to finance 2002.

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. 2001 public utility property taxes which became a lien December 31, 2000, are levied after October 1, 2001, and are collected in 2002 with real property taxes.

2001 tangible personal property taxes are levied after October 1, 2000, on the value as of December 31, 2000. Collections are made in 2001. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 2001 was \$9.70 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2001 property tax receipts were based are as follows:

Real Property	\$1,150,982,120
Public Utility Personal Property	118,377,840
Tangible Personal Property	<u>213,101,860</u>
Total Assessed Value	<u>\$1,482,461,820</u>

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

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2001 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, 2001, nor were they intended to finance 2001 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.

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 2001 amounted to \$7,071,360.

**Note 10 - Interfund Transactions**

On the financial statements the general fund reported an interfund receivable of \$300,000 and the nursing home special revenue fund reported an interfund payable of \$300,000 at December 31, 2001.

**Note 11 - Receivables**

Receivables at December 31, 2001 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

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foreclosure for nonpayment, except for alimony and child support which are estimated to be approximately 67 percent uncollectible.

	Alimony/Support Agency Fund
Accounts Receivable	\$13,628,758
Estimated Uncollectible	9,131,268
Net Receivable	\$4,497,490

A summary of the principal items of intergovernmental receivables follows:

Intergovernmental Receivables	Amount
General Fund:	
Local Government	\$1,161,516
Special Revenue Funds:	
Motor Vehicle and Gas Tax	7,466,883
Public Assistance	10,607
Children Services	2,392
169 Board	1,598
County Board of Mental Retardation	8,766
Litter Control	17,980
Nursing Home	4,768
Youth Services	75,792
Community Mental Health	140,796
Drug Abuse Resistance	17,936
Community Development	1,090,653
Total Special Revenue Funds	8,838,171
Agency Funds:	
Motor Vehicle License Tax	590,055
Gasoline Tax	650,681
Undivided Local Government Tax	1,453,030
Homestead and Rollback	612,127
Library and Local Government Support	2,324,707
Local Government Revenue Assistance	327,819
Total Agency Funds	5,958,419
Grand Total	\$15,958,106

At December 31, 2001, the Ashtabula County Airport, a discretely presented component unit, owed \$90,000 to the General fund. This amount is presented on the combined balance sheet as "due to primary government/due from component unit" and represents amounts the County loaned to the component unit.

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**Note 12 - Risk Management**

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

General Liability	\$5,000,000
Employee Benefit Liability	1,000,000
Law Enforcement Professional Liability	1,000,000
Public Official Errors and Omissions Liability	1,000,000
Automobile Liability	1,000,000
Uninsured Motorists Liability	1,000,000
Ohio Stop Gap (Additional Workers' Compensation Coverage)	100,000
Building and Contents - Replacement Cost	64,201,149
Other Property Insurance:	
Extra Expense	\$500,000
Data Processing Equipment	1,077,743
Contractors Equipment	1,695,730
Valuable Papers and Records	1,000,000
Automobile Physical Damage	500,000
Flood and Earthquake	1,000,000
Comprehensive Boiler and Machinery	50,000,000
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 employees injured. The balance of claims payable at December 31, 2001 represents an estimate of the liability for unpaid claims costs provided by Workers' Compensation. The claims liability of \$181,735, reported in the general long-term obligations account group at December 31, 2001, 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. There were no claim payments during 2001. 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
2000	\$137,693	\$0	\$0	\$137,693
2001	137,693	44,042	0	181,735

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**Note 13 - Shared Risk Pool**

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2001 was \$255,243.

**Note 14 - Fixed Assets**

A summary of the enterprise funds' fixed assets at December 31, 2001 follows:

	<u>Enterprise</u>
Land	\$20,436
Buildings	5,098,065
Sewer System	20,545,494
Equipment	558,993
Vehicles	224,664
Construction in Progress	<u>932,054</u>
Total Fixed Assets	27,397,706
Less: Accumulated Depreciation	<u>(13,323,905)</u>
Net Fixed Assets	<u><u>\$14,055,801</u></u>

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A summary of changes in general fixed assets follows:

	Balance December 31, 2000	Additions	Deletions	Balance December 31, 2001
Land	\$400,067	\$0	\$0	\$400,067
Buildings	21,964,415	340,862	0	22,305,277
Improvements other than Buildings	416,564	16,709	0	433,273
Equipment	5,543,546	250,224	440,830	5,352,940
Vehicles	5,246,116	506,328	401,451	5,350,993
Construction in Progress	615,877	1,223,321	191,696	1,647,502
<b>Total</b>	<b>\$34,186,585</b>	<b>\$2,337,444</b>	<b>\$1,033,977</b>	<b>\$35,490,052</b>

**Note 15 - Defined Benefit Pension Plans**

**A. Public Employees Retirement System**

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

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 10.1 percent. The 2001 employer pension contribution rate for the County was 9.25 percent of covered payroll increased from 6.54 percent in 2000. The contribution for law enforcement employees for 2001 was 16.7 percent, up from 11.4 percent for 2000. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's required contribution to PERS for the years ended December 21, 2001, 2000, and 1999, were \$2,841,300, \$1,912,342 and \$2,636,371, respectively. The full amount has been contributed for 2000 and 1999. 76.38 percent has been contributed for 2001 with the remainder being reported as a liability in the respective funds and the general long-term obligations account group.

**B. State Teachers Retirement System**

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

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Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 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, 2001, 2000, and 1999 were \$85,319, \$50,144, and \$44,706 respectively; 80.59 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability in the respective fund.

**Note 16 - Postemployment Benefits**

***A. Public Employees Retirement System (PERS)***

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. 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 PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 2001 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement. 4.30 percent was the portion that was used to fund health care for 2001. The employee contribution rate for law enforcement employees for 2001 was 16.7 percent: 4.30 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 2000, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually.

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

The number of active contributing participants was 411,076. The County's actual contributions for 2001 which were used to fund postemployment benefits were \$1,320,820. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 2001, (the latest information available) were \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$14,364.6 million and \$2,628.7 million, 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



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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 \$40,414 for 2001.

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 17 - Other Employee Benefits**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Compensatory time, up to 240 hours, must be taken within 180 days from date earned or is paid in cash to employees. Upon retirement or death, unused sick leave is paid for up to 25 percent of an employee's balance, not to exceed 240 hours. As of December 31, 2001, the liability for unpaid compensated absences was \$2,799,084 for the entire County.

**Note 18 - Notes Payable**

Capital projects fund had a 6.73 percent Library Improvement note outstanding at December 31, 2000 for \$250,000. The note was retired during fiscal year 2001. No new notes were issued.

**Note 19 - Long-term Debt**

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
<b>General Long Term Obligations</b>			
Children Services Building – 1985	8.75 %	\$1,070,000	December 1, 2005
Welfare Administration Building – 1985	8.75	1,610,000	December 1, 2005
Various Purpose – 1994	3.65	170,000	December 1, 2001
Human Services Building – 1998	5.35	500,000	March 1, 2008
Various Purpose – 1999	3.30	6,135,000	December 1, 2009
4H Building – 2000	5.00	126,000	December 1, 2030
County Building – 2001	4.90	1,000,000	December 1, 2041
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

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Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Sheriff Cars Loan – 1998	4.73 %	\$155,744	September 1, 2003
Engineer’s Pugmill Loan – 1998	4.73	90,000	September 1, 2008
Gradall Loan – 1999	3.95	78,325	April 15, 2000
Truck Loan – 2000	5.61	79,533	May 1, 2001
Nursing Home Improvement Note – 2001	3.57	3,500,000	May 15, 2003
<b>Enterprise Fund</b>			
Revenue Bonds - Sewer District Improvement - 1988	5.00	509,700	December 1, 2028
OWDA Loan – Palmer Avenue – 1994	3.54	752,889	July 1, 2014
OWDA Loan – County Line Road Waterline – 1994	7.21	225,714	January 1, 2014
OWDA Loan - Austinburg Sewer Improvement – 1998	3.20	1,964,178	January 1, 2020
OWDA Loan - Driftwood Sanitary Sewer – 2000	—	308,097	—
OWDA Loan - Rome Rock Creek – 2000	—	351,156	—
OWDA Loan - North Bend Sewer – 2000	—	185,259	—
OWDA AshCraft Wastewater – 2001	3.99	31,642	March 1, 2021
OPWC Loan - Plymouth - Stumpville Road – 1999	0.00	146,000	July 1, 2019
OPWC Loan - Driftwood Road – 2000	0.00	316,704	—

Changes in the County's long-term obligations during 2001 were as follows

	Outstanding 12/31/00	Additions	(Reductions)	Outstanding 12/31/01
<b>General Long-term Obligations:</b>				
<b><i>General Obligation Bonds (Unvoted)</i></b>				
Children Services Building	\$275,000	\$0	(\$55,000)	\$220,000
Welfare Administration Building	400,000	0	(80,000)	320,000
1994 Various Purpose	24,300	0	(24,300)	0
Human Services Building	421,000	0	(44,000)	377,000
1999 Various Purpose	5,620,000	0	(535,000)	5,085,000
4H Building	126,000	0	(2,100)	123,900
2001 County Building	0	1,000,000	0	1,000,000
<i>Total General Obligation Bonds</i>	<u>6,866,300</u>	<u>1,000,000</u>	<u>(740,400)</u>	<u>7,125,900</u>
<b><i>Special Assessment Bonds</i></b>				
Sewer Improvement	1,000,000	0	(240,000)	760,000
<b><i>OPWC Loans</i></b>				
Lenox – New Lyme Road	20,000	0	(10,000)	10,000
Howard - Seven Hills Road	35,000	0	(10,000)	25,000
South River Road	35,000	0	(10,000)	25,000
Windsor - Mechanicsville Road	45,000	0	(10,000)	35,000
<i>Total OPWC Loans</i>	<u>\$135,000</u>	<u>\$0</u>	<u>(\$40,000)</u>	<u>\$95,000</u>

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	Outstanding 12/31/00	Additions	(Reductions)	Outstanding 12/31/01
<b>Notes Payable</b>				
Nursing Home Improvement	\$0	\$3,500,000	\$0	\$3,500,000
<b>County Loans</b>				
Trucks	79,533	0	(79,533)	0
<b>Other Long-Term Obligations</b>				
Claims Payable	137,693	44,042	0	181,735
Capital Leases	57,453	256,466	(27,215)	286,704
Compensated Absences	2,348,539	385,860	(66,722)	2,667,677
<i>Total Other Long-term Obligations</i>	<u>2,543,685</u>	<u>686,368</u>	<u>(93,937)</u>	<u>3,136,116</u>
<i>Total General Long-term Obligations</i>	<u>10,624,518</u>	<u>5,186,368</u>	<u>(1,193,870)</u>	<u>14,617,016</u>
<b>Enterprise Fund Obligations:</b>				
<b>Revenue Bond (Self Supporting)</b>				
Sewer District Improvement #1	442,700	0	(7,600)	435,100
<b>OWDA Loans</b>				
Palmer Avenue	512,407	0	(30,199)	482,208
County Line Road Waterline	139,146	0	(6,815)	132,331
Austinburg Sewer Improvement	1,987,719	0	(76,604)	1,911,115
Driftwood Sanitary Sewer	296,128	31,421	(12,390)	315,159
Rome Rock Creek	9,057	342,099	0	351,156
North Bend Sewer	182,255	7,142	(18,748)	170,649
AshCraft Wastewater	0	31,642	(23,160)	8,482
<i>Total OWDA Loans</i>	<u>3,126,712</u>	<u>412,304</u>	<u>(167,916)</u>	<u>3,371,100</u>
<b>OPWC Loans</b>				
Plymouth - Stumpville Road	135,050	0	(7,300)	127,750
Driftwood Road	308,454	0	0	308,454
<i>Total OPWC Loans</i>	<u>443,504</u>	<u>0</u>	<u>(7,300)</u>	<u>436,204</u>
<i>Total Enterprise Fund</i>	<u>4,012,916</u>	<u>412,304</u>	<u>(182,816)</u>	<u>4,242,404</u>
<b>GRAND TOTAL</b>	<u>\$14,637,434</u>	<u>\$5,531,950</u>	<u>(\$1,309,964)</u>	<u>\$18,859,420</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 Ohio Public Works Commission (OPWC) loans and the engineer's trucks loan will be paid from a special revenue fund using gasoline tax revenue. Special assessment bonds will be paid from the proceeds of special assessments levied against benefitted property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County.

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The \$3,500,000 nursing home improvement 3.57 percent note has a maturity beyond the end of the year in which the report is issued, 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. See Note 26.

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

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

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

Year	General Obligation	Special Assessment	OPWC Loans	Revenue Bond	OWDA Loans
2002	\$1,137,821	\$302,000	\$47,300	\$29,755	\$222,395
2003	1,130,473	293,625	37,300	29,655	222,395
2004	1,117,829	279,500	27,300	29,740	222,395
2005	1,108,651	0	12,300	29,700	222,395
2006	961,445	0	7,300	29,740	222,395
2007 – 2011	3,092,728	0	36,500	148,620	1,111,977
2012 – 2016	40,950	0	36,500	148,605	941,252
20167- 2021	40,979	0	18,250	148,415	314,737
2022 – 2026	40,861	0	0	148,575	0
2027 – 2030	32,718	0	0	59,375	0
Total Principal and Interest	<u>8,704,455</u>	<u>875,125</u>	<u>222,750</u>	<u>802,180</u>	<u>3,479,941</u>
Less: Interest	<u>1,578,555</u>	<u>115,125</u>	<u>0</u>	<u>367,080</u>	<u>954,287</u>
Total Principal	<u>\$7,125,900</u>	<u>\$760,000</u>	<u>\$222,750</u>	<u>\$435,100</u>	<u>\$2,525,654</u>

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

**Ashtabula County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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OPWC		
Driftwood Road	\$308,454	
OWDA		
Driftwood Sanitary Sewer	315,159	
Rome Rock Creek	351,156	
North Bend Sewer	170,649	
AshCraft Wastewater	8,482	
<i>Total OWDA</i>	845,446	
Total	\$1,153,900	

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, 2001, are an overall debt margin of \$24,757,791; and an unvoted debt margin of \$4,020,863.

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

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

Year	FMHA Loan
2002	\$24,996
2003	24,539
2004	24,784
2005	25,032
2006	25,282
2007 – 2011	124,980
2012 - 2016	124,980
2017 - 2021	124,980
2022 - 2027	124,980
2027 - 2028	30,057
Total	\$654,610

**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

**Ashtabula County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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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, 2001, there were six series of industrial revenue bonds outstanding, with an aggregate principal amount payable of \$7,374,907.

**Note 20 - Capitalized Leases**

In prior years the County entered into leases for the acquisition of various equipment and vehicles. These lease obligations meet the criteria of a capital lease as defined by Financial Accounting Standards Board Statement Number 13, "Accounting for Leases" and have been recorded in the general long-term obligations account group. The assets have been capitalized in the general fixed assets account group in the amount of \$443,726 the present value of the minimum lease payments at the inception of each lease. Equipment and vehicles acquired by lease during 2001 have been capitalized in the general fixed assets account group in the amount of \$256,466, which is equal to the present value of the minimum lease payments at the time of acquisition. 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
2002	\$105,022
2003	93,158
2004	91,168
2005	20,605
2006	15,677
Total Minimum Lease Payments	325,630
Less: Amount Representing Interest	(38,926)
Present Value of minimum lease payment	\$286,704

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, 2001, the County had contractual commitments for the following projects:

Project	Contractual Commitment	Expended	Balance 12/31/2001
Board of Health Renovation	\$515,641	\$0	\$515,641
Nursing Home Capital Improvement	5,941,717	964,885	4,976,832
Total	\$6,457,358	\$964,885	\$5,492,473

**Ashtabula County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*December 31, 2001*

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**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 ballot. The Library may not issue debt and determine its own budget. The Library did not receive any funding from the County during 2001.

***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.

**Ashtabula County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*December 31, 2001*

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**Note 24 - Related Party Transactions**

During 2001, 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 \$139,155 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 \$125,560.

**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 5, 2001, the County issued \$3,500,000 at 3.57 percent of notes for the purpose of the nursing home improvements with a maturity date of May 15, 2003.

**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.



## Ashtabula County, Ohio

### *Notes to the General Purpose Financial Statements December 31, 2001*

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

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

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

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 \$139,155.

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, 2001*

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***B. Cash***

Cash is comprised of the following at December 31, 2001:

Cash on hand	\$50
Cash in checking	48,865
Cash in savings	13,958
Cash in money market	193,444
Cash in certificates of deposit	<u>103,448</u>
Total	<u><u>\$359,765</u></u>

***C. Equipment and Capital Improvements***

The following is a summary of equipment and capital improvements at December 31, 2001:

Equipment	\$148,366
Capital improvements	<u>27,166</u>
	175,532
Less: Accumulated Depreciation	<u>(125,131)</u>
Net equipment and capital improvements	<u><u>\$50,401</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, 2001, the Organization's uninsured cash balances total \$68,531.

**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, 2001*

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***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.

*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 2001 amounted to \$898.

*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.

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.

**Ashtabula County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*December 31, 2001*

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

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

*6. Compensated Absences*

The liability for compensated absences is based on the provisions of Governmental Accounting Standards Board Statement No. 16, Accounting for Compensated Absences. Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. The Airport records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

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 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.

*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. Change in Accounting Principles and Restatement of Retained Earnings***

*Change in Accounting Principles* For fiscal year 2001, the Airport has implemented GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions" and GASB Statement No 36, "Recipient Reporting for Certain Shared Nonexchange Transactions." Implementing the statements had no effect on the fund equity at December 31, 2000.

*Restatement of Retained Earnings* Retained earnings at December 31, 2000 was restated from \$31,827 to \$86,537. This increase of \$54,710 was due to an understatement of fixed assets.

**Ashtabula County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*December 31, 2001*

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***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, 2001 follows:

Land	\$108,569
Buildings	87,854
Improvement Other than Buildings	140,575
Equipment	6,790
Vehicles	413,660
Total Fixed Assets	<u>757,448</u>
Less: Accumulated Depreciation	<u>(396,831)</u>
Net Fixed Assets	<u><u>\$360,617</u></u>

***G. Defined Benefit Pension Plans***

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

The Airport's required contribution to PERS for the years ended December 31, 2001, 2000, and 1999 were \$5,556, \$4,024, and \$5,946 respectively. The full amount has been contributed for 2000 and 1999. 93.34 percent has been contributed for 2001 with the remainder being reported as a liability.

***H. Postemployment Benefits***

The Airport's actual contribution for 2001 which was used to fund OPEB were \$2,583. (See Note16).

***I. Compensated Absences***

Airport 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 Airport. Sick time, up to 240 hours, must be taken within 180 days from date earned or is paid in cash to employees.

**Ashtabula County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*December 31, 2001*

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As of December 31, 2001, the liability for unpaid compensated absences was \$7,888.

***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.

Year	Total
2002	5,602
2003	5,602
2004	5,602
Total minimum lease payments	16,806
Less: Amount representing interest	(1,806)
Present value of minimum lease payments	<u>\$15,000</u>

***K. Long-term Debt***

The Airport has a long-term obligation to the primary government of \$90,000 at December 31, 2001. 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, 2001.

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

***General Fund***

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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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Property and Other Local Taxes	\$2,949,200	\$3,094,200	\$3,231,780	\$137,580
Permissive Sales Taxes	7,500,000	7,500,000	7,655,214	155,214
Charges for Services	3,532,387	3,579,364	3,745,635	166,271
Licenses and Permits	21,700	21,700	18,985	(2,715)
Fines and Forfeitures	387,700	403,200	395,756	(7,444)
Intergovernmental	1,213,500	1,215,500	2,342,962	1,127,462
Interest	1,516,950	1,516,950	1,724,863	207,913
Other	51,588	586,826	586,826	0
<i>Total Revenues</i>	<u>17,173,025</u>	<u>17,917,740</u>	<u>19,702,021</u>	<u>1,784,281</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Commissioners Office				
Personal Services	360,420	332,398	331,289	1,109
Fringe Benefits	145,330	142,752	126,307	16,445
Materials and Supplies	8,643	9,893	9,191	702
Contractual Services	23,437	38,637	33,622	5,015
Capital Outlay	4,015	16,765	16,267	498
Other	4,000	5,400	5,400	0
Total Commissioners Office	<u>545,845</u>	<u>545,845</u>	<u>522,076</u>	<u>23,769</u>
Commissioners Microfilm				
Personal Services	172,410	147,249	141,583	5,666
Fringe Benefits	49,836	44,339	40,413	3,926
Materials and Supplies	25,177	29,477	28,313	1,164
Contractual Services	7,500	8,050	6,017	2,033
Capital Outlay	21,639	21,639	20,704	935
Total Commissioners Microfilm	<u>\$276,562</u>	<u>\$250,754</u>	<u>\$237,030</u>	<u>\$13,724</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Commissioners Data Services				
Personal Services	\$179,472	\$179,472	\$144,048	\$35,424
Fringe Benefits	26,185	28,795	23,240	5,555
Materials and Supplies	17,889	15,279	10,439	4,840
Contractual Services	247,272	247,272	209,216	38,056
Capital Outlay	33,563	33,563	32,664	899
Other	120	120	0	120
<b>Total Commissioners Data Services</b>	<b>504,501</b>	<b>504,501</b>	<b>419,607</b>	<b>84,894</b>
Auditor's Office				
Personal Services	357,984	357,984	357,686	298
Fringe Benefits	138,569	138,569	128,512	10,057
Materials and Supplies	14,675	14,675	13,795	880
Contractual Services	20,660	20,660	10,770	9,890
Capital Outlay	8,000	8,000	7,891	109
Other	3,000	3,000	3,000	0
<b>Total Auditor's Office</b>	<b>542,888</b>	<b>542,888</b>	<b>521,654</b>	<b>21,234</b>
County Treasurer's Office				
Personal Services	242,144	242,144	222,284	19,860
Fringe Benefits	91,416	90,616	83,601	7,015
Materials and Supplies	8,998	8,998	8,338	660
Contractual Services	7,325	8,125	5,436	2,689
Capital Outlay	5,301	5,301	4,244	1,057
Other	2,450	2,450	2,214	236
<b>Total Treasurer's Office</b>	<b>357,634</b>	<b>357,634</b>	<b>326,117</b>	<b>31,517</b>
Prosecuting Attorney				
Personal Services	670,689	770,034	766,248	3,786
Fringe Benefits	241,211	196,924	190,882	6,042
Materials and Supplies	12,000	12,000	11,770	230
Contractual Services	9,134	9,134	6,039	3,095
Capital Outlay	16,155	16,155	15,576	579
Other	4,000	10,634	3,985	6,649
<b>Total Prosecuting Attorney</b>	<b>\$953,189</b>	<b>\$1,014,881</b>	<b>\$994,500</b>	<b>\$20,381</b>

(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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Historical Society				
Contractual Services	\$5,500	\$5,000	\$5,000	\$0
County Planning Commission				
Personal Services	220,000	222,937	222,937	0
Fringe Benefits	67,694	67,694	63,717	3,977
Materials and Supplies	4,249	2,053	2,031	22
Contractual Services	37,456	37,243	10,378	26,865
Capital Outlay	6,299	6,711	6,672	39
Other	4,100	3,160	2,430	730
Total Planning Commission	339,798	339,798	308,165	31,633
County Purchasing Dept				
Materials and Supplies	447,927	461,827	452,724	9,103
Contractual Services	14,504	10,504	9,923	581
Capital Outlay	10,000	10,000	10,000	0
Total County Purchasing Dept	472,431	482,331	472,647	9,684
Human Resources				
Personal Services	80,417	80,417	79,987	430
Fringe Benefits	22,225	22,225	21,909	316
Materials and Supplies	3,263	3,263	2,001	1,262
Contractual Services	4,942	4,942	514	4,428
Capital Outlay	3,320	3,320	1,039	2,281
Other	1,000	1,000	480	520
Total Human Resources	115,167	115,167	105,930	9,237
Board of Elections				
Personal Services	245,320	251,820	239,617	12,203
Fringe Benefits	98,748	98,748	92,388	6,360
Materials and Supplies	31,400	31,400	28,809	2,591
Contractual Services	153,630	147,130	122,997	24,133
Capital Outlay	5,000	5,000	4,909	91
Other	2,000	2,000	1,040	960
Total Board of Elections	\$536,098	\$536,098	\$489,760	\$46,338

(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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Maintenance and Operations				
Personal Services	\$180,721	\$146,602	\$139,848	\$6,754
Fringe Benefits	74,860	68,371	63,997	4,374
Materials and Supplies	111,720	81,820	68,785	13,035
Contractual Services	1,199,687	1,304,437	1,252,016	52,421
Capital Outlay	23,255	23,255	23,255	0
Total Maintenance and Operations	<u>1,590,243</u>	<u>1,624,485</u>	<u>1,547,901</u>	<u>76,584</u>
County Recorder				
Personal Services	162,591	162,591	162,580	11
Fringe Benefits	70,985	70,985	67,539	3,446
Materials and Supplies	7,196	7,196	7,089	107
Capital Outlay	5,079	5,079	4,958	121
Other	1,953	1,953	1,953	0
Total County Recorder	<u>247,804</u>	<u>247,804</u>	<u>244,119</u>	<u>3,685</u>
County General Taxes				
Other	25,000	24,639	24,639	0
County General Taxes				
Materials and Supplies	978	978	778	200
Contractual Services	6,500	6,500	748	5,752
Total County General Taxes	<u>7,478</u>	<u>7,478</u>	<u>1,526</u>	<u>5,952</u>
County Liability				
Other	12,713	12,713	0	12,713
Recorder's Micrographic				
Materials and Supplies	18,300	18,300	17,890	410
Contractual Services	134,939	134,939	124,924	10,015
Total County General Taxes	<u>\$153,239</u>	<u>\$153,239</u>	<u>\$142,814</u>	<u>\$10,425</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
County Wide Audit				
Contractual Services	\$135,689	\$146,889	\$146,119	\$770
 Total General Government- Legislative and Executive	 6,821,779	 6,912,144	 6,509,604	 402,540
 General Government:				
Judicial				
Court of Appeals				
Contractual Services	60,000	56,814	56,814	0
Common Pleas Court				
Personal Services	649,542	674,542	674,287	255
Fringe Benefits	198,504	200,720	192,652	8,068
Materials and Supplies	27,626	27,626	27,288	338
Contractual Services	94,683	92,683	85,850	6,833
Capital Outlay	18,808	22,608	22,498	110
Other	2,500	2,500	1,340	1,160
Total Common Pleas Court	991,663	1,020,679	1,003,915	16,764
Common Pleas Jury Commission				
Personal Services	19,383	19,386	19,386	0
Fringe Benefits	7,086	7,086	6,785	301
Materials and Supplies	500	497	470	27
Contractual Services	4,982	6,099	6,090	9
Total Common Pleas Jury Commission	31,951	33,068	32,731	337
Court Mediator				
Personal Services	89,144	89,149	89,149	0
Fringe Benefits	26,499	26,494	24,889	1,605
Materials and Supplies	3,000	3,000	1,586	1,414
Contractual Services	2,841	2,841	436	2,405
Total Court Mediator	\$121,484	\$121,484	\$116,060	\$5,424

(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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Juvenile Court</b>				
Personal Services	\$207,658	\$200,858	\$198,203	\$2,655
Fringe Benefits	105,211	105,211	95,041	10,170
Materials and Supplies	3,184	2,784	2,469	315
Contractual Services	33,137	39,937	37,189	2,748
Capital Outlay	8,000	8,000	7,875	125
Other	1,500	1,900	1,858	42
<b>Total Juvenile Court</b>	<b>358,690</b>	<b>358,690</b>	<b>342,635</b>	<b>16,055</b>
<b>Probate Court</b>				
Personal Services	158,281	158,281	158,254	27
Fringe Benefits	51,754	51,977	49,912	2,065
Materials and Supplies	4,000	4,000	3,943	57
Contractual Services	13,153	13,030	4,114	8,916
Capital Outlay	4,000	3,900	2,462	1,438
Other	1,000	1,000	440	560
<b>Total Probate Court</b>	<b>232,188</b>	<b>232,188</b>	<b>219,125</b>	<b>13,063</b>
<b>Clerk of Court</b>				
Personal Services	418,960	464,240	464,201	39
Fringe Benefits	157,724	164,575	155,863	8,712
Materials and Supplies	32,749	20,676	20,595	81
Contractual Services	13,726	11,996	10,182	1,814
Capital Outlay	13,957	12,535	12,172	363
Other	1,255	0	0	0
<b>Total Clerk of Court</b>	<b>638,371</b>	<b>674,022</b>	<b>663,013</b>	<b>11,009</b>
<b>Eastern County Court</b>				
Personal Services	142,233	142,043	139,545	2,498
Fringe Benefits	46,979	43,169	38,823	4,346
Materials and Supplies	14,368	3,968	3,451	517
Contractual Services	764	15,164	5,732	9,432
Capital Outlay	925	0	0	0
Other	400	1,325	1,140	185
<b>Total Eastern County Court</b>	<b>\$205,669</b>	<b>\$205,669</b>	<b>\$188,691</b>	<b>\$16,978</b>

(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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Western County Court				
Personal Services	\$186,212	\$188,294	\$188,244	\$50
Fringe Benefits	88,977	89,130	85,236	3,894
Materials and Supplies	3,500	2,577	2,477	100
Contractual Services	13,240	11,658	10,684	974
Capital Outlay	1,000	1,070	1,068	2
Other	500	700	510	190
<b>Total Western County Court</b>	<b>293,429</b>	<b>293,429</b>	<b>288,219</b>	<b>5,210</b>
Ashtabula Municipal Court				
Personal Services	81,193	94,693	90,811	3,882
Fringe Benefits	38,517	26,834	26,216	618
Contractual Services	8,000	6,183	3,809	2,374
<b>Total Municipal Court</b>	<b>127,710</b>	<b>127,710</b>	<b>120,836</b>	<b>6,874</b>
Conneaut Municipal Court				
Personal Services	62,300	62,300	57,739	4,561
Fringe Benefits	17,925	17,925	16,868	1,057
Contractual Services	1,300	1,300	1,075	225
<b>Total Conneaut Court</b>	<b>81,525</b>	<b>81,525</b>	<b>75,682</b>	<b>5,843</b>
Law Library				
Personal Services	43,492	43,492	41,579	1,913
Fringe Benefits	14,921	14,921	14,113	808
<b>Total Law Library</b>	<b>58,413</b>	<b>58,413</b>	<b>55,692</b>	<b>2,721</b>
Attorney Fees Public Defender				
Fringe Benefits	28,691	28,691	26,362	2,329
Contractual Services	648,519	683,755	670,958	12,797
<b>Total Attorney Fees Public Defender</b>	<b>677,210</b>	<b>712,446</b>	<b>697,320</b>	<b>15,126</b>
<b>Total General Government-Judicial</b>	<b>\$3,878,303</b>	<b>\$3,976,137</b>	<b>\$3,860,733</b>	<b>\$115,404</b>

(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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Public Safety:</b>				
<b>Adult Probation</b>				
Personal Services	\$27,258	\$27,258	\$27,248	\$10
Fringe Benefits	12,980	12,980	12,189	791
Materials and Supplies	1,916	799	164	635
Contractual Services	4,059	2,259	2,259	0
Capital Outlay	945	945	185	760
<b>Total Adult Probation</b>	<b>47,158</b>	<b>44,241</b>	<b>42,045</b>	<b>2,196</b>
<b>Juvenile Probation</b>				
Personal Services	271,374	271,374	268,224	3,150
Fringe Benefits	49,993	49,993	47,115	2,878
Materials and Supplies	5,714	5,714	3,349	2,365
Contractual Services	2,537	2,537	2,130	407
<b>Total Juvenile Probation</b>	<b>329,618</b>	<b>329,618</b>	<b>320,818</b>	<b>8,800</b>
<b>Coroner</b>				
Personal Services	191,304	180,321	180,321	0
Fringe Benefits	60,808	65,408	61,379	4,029
Materials and Supplies	8,895	8,895	7,438	1,457
Contractual Services	85,214	93,597	81,149	12,448
Capital Outlay	9,705	7,705	6,606	1,099
Other	3,000	3,000	2,692	308
<b>Total Coroner</b>	<b>358,926</b>	<b>358,926</b>	<b>339,585</b>	<b>19,341</b>
<b>Sheriff Department</b>				
Personal Services	3,828,608	3,861,553	3,837,029	24,524
Fringe Benefits	1,184,321	1,288,954	1,235,020	53,934
Materials and Supplies	252,657	231,044	230,839	205
Contractual Services	159,376	201,282	199,280	2,002
Capital Outlay	110,781	66,281	65,893	388
Other	3,035	2,953	2,953	0
<b>Total Sheriff Department</b>	<b>\$5,538,778</b>	<b>\$5,652,067</b>	<b>\$5,571,014</b>	<b>\$81,053</b>

(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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Building Regulations Department</b>				
Personal Services	\$266,675	\$268,833	\$268,833	\$0
Fringe Benefits	105,001	105,001	99,469	5,532
Materials and Supplies	2,157	3,057	2,954	103
Contractual Services	32,802	34,144	27,188	6,956
Capital Outlay	3,441	2,541	1,727	814
Other	6,960	5,960	1,596	4,364
<b>Total Building Regulation Department</b>	<b>417,036</b>	<b>419,536</b>	<b>401,767</b>	<b>17,769</b>
<b>Total Public Safety</b>	<b>6,691,516</b>	<b>6,804,388</b>	<b>6,675,229</b>	<b>129,159</b>
<b>Public Works:</b>				
<b>County Engineer Office</b>				
Personal Services	106,249	115,102	115,102	0
Fringe Benefits	36,156	38,017	35,648	2,369
Materials and Supplies	8,000	3,947	2,287	1,660
Contractual Services	5,000	3,339	2,387	952
Capital Outlay	5,000	0	0	0
<b>Total County Engineer Office</b>	<b>160,405</b>	<b>160,405</b>	<b>155,424</b>	<b>4,981</b>
<b>Commissioners Drainage Programs</b>				
Personal Services	46,000	53,416	53,416	0
Fringe Benefits	10,424	9,203	7,619	1,584
Materials and Supplies	8,000	7,084	2,288	4,796
Contractual Services	10,995	5,716	1,152	4,564
Capital Outlay	1,000	1,000	257	743
<b>Total Commissioners Drainage Programs</b>	<b>76,419</b>	<b>76,419</b>	<b>64,732</b>	<b>11,687</b>
<b>Total Public Works</b>	<b>236,824</b>	<b>236,824</b>	<b>220,156</b>	<b>16,668</b>
<b>Health:</b>				
<b>Tuberculosis Clinic and Care</b>				
Contractual Services	20,320	20,320	15,361	4,959
<b>Registration Vital Statistics</b>				
Contractual Services	\$3,000	\$3,000	\$1,902	\$1,098

(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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other Health Department Contractual Services	\$131,000	\$131,000	\$129,949	\$1,051
Total Health	154,320	154,320	147,212	7,108
Human Services:				
Veterans Service Commission				
Personal Services	148,600	148,600	138,970	9,630
Fringe Benefits	143,126	164,626	158,653	5,973
Materials and Supplies	6,148	2,628	1,682	946
Contractual Services	147,649	154,149	140,250	13,899
Capital Outlay	13,000	18,520	16,973	1,547
Other	1,000	1,000	365	635
Total Veterans Service Commision	459,523	489,523	456,893	32,630
Veterans Service				
Materials and Supplies	9,000	9,000	8,397	603
Contractual Services	10,000	10,000	1,000	9,000
Other	8,303	8,303	5,436	2,867
Total Veterans Service	27,303	27,303	14,833	12,470
County Humane Society				
Personal Services	3,200	3,200	2,772	428
Fringe Benefits	480	480	424	56
Total County Humane Society	3,680	3,680	3,196	484
County Allocation				
Fringe Benefits	274,030	351,872	351,872	0
Contractual Services	450,000	450,000	450,000	0
Total County Allocation	724,030	801,872	801,872	0
Total Human Services	\$1,214,536	\$1,322,378	\$1,276,794	\$45,584

(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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Conservation and Recreation:				
Agriculture Department				
Contractual Services	\$354,909	\$352,809	\$344,530	\$8,279
AG Cattle Disease Prevention				
Contractual Services	265	265	0	265
Total Human Services	355,174	353,074	344,530	8,544
Other:				
Group and Liability Insurance				
Contractual Services	304,000	322,325	307,826	14,499
Other Expenses:				
Fringe Benefits	149,504	1,800	1,800	0
Contractual Services	512,933	595,987	225,571	370,416
Other	199,990	199,990	193,964	6,026
Total Other Expenses	862,427	797,777	421,335	376,442
Total Other	1,166,427	1,120,102	729,161	390,941
Debt Service:				
Principal Retirement	25,249	25,249	25,249	0
Interest and Fiscal Charges	4,519	4,519	4,519	0
Total Debt Service	29,768	29,768	29,768	0
<i>Total Expenditures</i>	20,548,647	20,909,135	19,793,187	1,115,948
<i>Excess of Revenues Under Expenditures</i>	(\$3,375,622)	(\$2,991,395)	(\$91,166)	\$2,900,229

(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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Other Financing Sources (Uses)</b>				
Advances In	\$62,000	\$62,000	\$62,000	\$0
Operating Transfers In	132,537	666,666	719,345	52,679
Operating Transfers Out	(1,105,219)	(1,074,812)	(806,666)	268,146
<i>Total Other Financing Sources (Uses)</i>	<u>(910,682)</u>	<u>(346,146)</u>	<u>(25,321)</u>	<u>320,825</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(4,286,304)	(3,337,541)	(116,487)	3,221,054
<i>Fund Balance at Beginning of Year</i>	2,767,018	2,767,018	2,767,018	0
Prior Year Encumbrances Appropriated	<u>1,132,728</u>	<u>1,132,728</u>	<u>1,132,728</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>(\$386,558)</u></u>	<u><u>\$562,205</u></u>	<u><u>\$3,783,259</u></u>	<u><u>\$3,221,054</u></u>

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## *Special Revenue Funds*

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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)*

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*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)***

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*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, 2001*

	Motor Vehicle Gasoline Tax	Viaduct Lighting	Dog and Kennel	Public Assistance
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,209,038	\$4,098	\$29,173	\$2,912,679
Cash and Cash Equivalents in				
Segregated Accounts	0	0	0	0
Receivables:				
Accounts	98,165	0	0	33,685
Accrued Interest	0	0	0	0
Due from Other Governments	7,466,883	0	0	10,607
Due from Agency Funds:				
Property and Other Taxes	0	0	0	1,374,874
Special Assessments	0	0	0	0
Materials and Supplies Inventory	103,214	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	0	0	0	0
<i>Total Assets</i>	<u>\$9,877,300</u>	<u>\$4,098</u>	<u>\$29,173</u>	<u>\$4,331,845</u>
<b>Liabilities</b>				
Accounts Payable	\$264,725	\$0	\$0	\$676,389
Accrued Wages and Benefits	76,667	0	1,060	190,453
Compensated Absences Payable	10,686	0	0	19,832
Interfund Payable	0	0	0	0
Due to Other Governments	85,553	0	1,379	179,794
Deferred Revenue	7,162,688	0	0	1,374,874
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>7,600,319</u>	<u>0</u>	<u>2,439</u>	<u>2,441,342</u>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	257,248	0	274	1,262,978
Reserved for Inventory	103,214	0	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	1,916,519	4,098	26,460	627,525
<i>Total Fund Equity (Deficit)</i>	<u>2,276,981</u>	<u>4,098</u>	<u>26,734</u>	<u>1,890,503</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$9,877,300</u>	<u>\$4,098</u>	<u>\$29,173</u>	<u>\$4,331,845</u>



Marriage License	Children Services	Probate Court	Indigent Guardianship	Child Support	Real Estate Assessment
\$18,627	\$2,707,619	\$2,260	\$8,680	\$268,919	\$1,013,535
0	14,814	0	0	0	0
0	3,426	0	0	68,443	0
0	0	0	0	0	0
0	2,392	0	0	0	0
0	2,235,788	0	0	0	0
0	0	0	0	0	0
0	3,992	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$18,627</u>	<u>\$4,968,031</u>	<u>\$2,260</u>	<u>\$8,680</u>	<u>\$337,362</u>	<u>\$1,013,535</u>
\$0	\$124,850	\$0	\$0	\$1,398	\$4,315
0	103,391	0	0	33,499	13,953
0	13,783	0	0	0	0
0	0	0	0	0	0
0	103,860	0	0	34,106	12,991
0	2,235,788	0	0	68,443	0
0	0	0	0	0	0
<u>0</u>	<u>2,581,672</u>	<u>0</u>	<u>0</u>	<u>137,446</u>	<u>31,259</u>
0	607,891	0	0	135,634	345,667
0	3,992	0	0	0	0
0	0	0	0	0	0
<u>18,627</u>	<u>1,774,476</u>	<u>2,260</u>	<u>8,680</u>	<u>64,282</u>	<u>636,609</u>
<u>18,627</u>	<u>2,386,359</u>	<u>2,260</u>	<u>8,680</u>	<u>199,916</u>	<u>982,276</u>
<u>\$18,627</u>	<u>\$4,968,031</u>	<u>\$2,260</u>	<u>\$8,680</u>	<u>\$337,362</u>	<u>\$1,013,535</u>

(continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*All Special Revenue Funds (continued)*  
*December 31, 2001*

	Solid Waste	Supported Living	Indigent Drivers	County Board of Mental Retardation
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,665,950	\$14,628	\$183,147	\$4,151,745
Cash and Cash Equivalents in				
Segregated Accounts	0	0	0	882,877
Receivables:				
Accounts	0	0	346	3,555
Accrued Interest	0	0	0	10,965
Due from Other Governments	0	8,766	0	1,598
Due from Agency Funds:				
Property and Other Taxes	0	0	0	4,742,371
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>\$1,665,950</u>	<u>\$23,394</u>	<u>\$183,493</u>	<u>\$9,793,111</u>
<b>Liabilities</b>				
Accounts Payable	\$31,079	\$0	\$0	\$28,551
Accrued Wages and Benefits	0	0	0	201,554
Compensated Absences Payable	0	0	0	6,463
Interfund Payable	0	0	0	0
Due to Other Governments	0	0	0	204,719
Deferred Revenue	0	0	0	4,742,371
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>31,079</u>	<u>0</u>	<u>0</u>	<u>5,183,658</u>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	120,225	0	0	326,958
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	1,514,646	23,394	183,493	4,282,495
<i>Total Fund Equity (Deficit)</i>	<u>1,634,871</u>	<u>23,394</u>	<u>183,493</u>	<u>4,609,453</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$1,665,950</u>	<u>\$23,394</u>	<u>\$183,493</u>	<u>\$9,793,111</u>

Litter Control	Nursing Home	Enforcement and Education	Community Corrections	Youth Services	Child Abuse
\$36,372	\$941,009	\$35,313	\$71,166	\$155,593	\$1,520
0	0	0	0	0	0
0	0	85	0	0	0
0	0	0	0	0	0
17,980	4,768	0	0	75,792	0
0	0	0	0	0	0
0	0	0	0	0	0
0	11,292	0	0	0	0
0	0	0	0	0	0
0	0	0	0	275	0
<u>\$54,352</u>	<u>\$957,069</u>	<u>\$35,398</u>	<u>\$71,166</u>	<u>\$231,660</u>	<u>\$1,520</u>
\$3,236	\$260,015	\$0	\$525	\$16,151	\$0
2,279	236,715	0	3,927	29,710	0
0	14,888	0	0	3,015	0
0	300,000	0	0	0	0
2,241	235,488	0	4,332	31,278	0
17,980	0	0	0	74,312	0
0	0	0	0	0	0
<u>25,736</u>	<u>1,047,106</u>	<u>0</u>	<u>8,784</u>	<u>154,466</u>	<u>0</u>
21,177	227,527	0	4,871	15,093	0
0	11,292	0	0	0	0
0	0	0	0	0	0
<u>7,439</u>	<u>(328,856)</u>	<u>35,398</u>	<u>57,511</u>	<u>62,101</u>	<u>1,520</u>
<u>28,616</u>	<u>(90,037)</u>	<u>35,398</u>	<u>62,382</u>	<u>77,194</u>	<u>1,520</u>
<u>\$54,352</u>	<u>\$957,069</u>	<u>\$35,398</u>	<u>\$71,166</u>	<u>\$231,660</u>	<u>\$1,520</u>

(continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*All Special Revenue Funds (continued)*  
*December 31, 2001*

	Delinquent Real Estate Tax Assessment Collection	Treasurer Prepay Interest	Community Mental Health	Emergency Management
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$664,323	\$26,142	\$2,178,356	\$248,034
Cash and Cash Equivalents in				
Segregated Accounts	0	0	0	0
Receivables:				
Accounts	0	0	0	0
Accrued Interest	0	0	0	0
Due from Other Governments	0	0	140,796	0
Due from Agency Funds:				
Property and Other Taxes	0	0	559,264	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>\$664,323</u>	<u>\$26,142</u>	<u>\$2,878,416</u>	<u>\$248,034</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$506,684	\$0
Accrued Wages and Benefits	6,003	0	12,605	4,826
Compensated Absences Payable	0	0	2,502	0
Interfund Payable	0	0	0	0
Due to Other Governments	6,385	0	13,303	4,912
Deferred Revenue	0	0	700,060	0
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>12,388</u>	<u>0</u>	<u>1,235,154</u>	<u>9,738</u>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	3,195	0	70,127	35,455
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	648,740	26,142	1,573,135	202,841
<i>Total Fund Equity (Deficit)</i>	<u>651,935</u>	<u>26,142</u>	<u>1,643,262</u>	<u>238,296</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$664,323</u>	<u>\$26,142</u>	<u>\$2,878,416</u>	<u>\$248,034</u>

Special Emergency Planning	Emergency 911	Drug Abuse Resistance Education	Police Academy	Drug Task Force	Ohio Crime Victims
\$43,255	\$179,997	\$764	\$1,362	\$113	\$2,484
0	0	0	0	2,853	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	17,936	0	0	0
0	0	0	0	0	0
0	133,946	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$43,255</u>	<u>\$313,943</u>	<u>\$18,700</u>	<u>\$1,362</u>	<u>\$2,966</u>	<u>\$2,484</u>
\$0	\$10,200	\$0	\$0	\$0	\$0
0	1,321	1,948	0	4,085	2,354
0	0	0	0	0	0
0	0	0	0	0	0
0	1,316	1,611	0	5,011	2,452
0	133,946	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>146,783</u>	<u>3,559</u>	<u>0</u>	<u>9,096</u>	<u>4,806</u>
3,054	1,905	1,201	0	6,586	240
0	0	0	0	0	0
0	0	0	0	0	0
<u>40,201</u>	<u>165,255</u>	<u>13,940</u>	<u>1,362</u>	<u>(12,716)</u>	<u>(2,562)</u>
<u>43,255</u>	<u>167,160</u>	<u>15,141</u>	<u>1,362</u>	<u>(6,130)</u>	<u>(2,322)</u>
<u>\$43,255</u>	<u>\$313,943</u>	<u>\$18,700</u>	<u>\$1,362</u>	<u>\$2,966</u>	<u>\$2,484</u>

(continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*All Special Revenue Funds (continued)*  
*December 31, 2001*

	Inmate Medical	Certificate of Title Administrator	Community Development	Drug Control Grant
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$20,168	\$90,946	\$233,176	\$12,334
Cash and Cash Equivalents in				
Segregated Accounts	0	0	0	0
Receivables:				
Accounts	0	899	0	0
Accrued Interest	0	0	0	0
Due from Other Governments	0	0	1,090,653	0
Due from Agency Funds:				
Property and Other Taxes	0	0	0	0
Property and Other Taxes	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	0	0	0	0
<i>Total Assets</i>	<u>\$20,168</u>	<u>\$91,845</u>	<u>\$1,323,829</u>	<u>\$12,334</u>
<b>Liabilities</b>				
Accounts Payable	\$1,670	\$0	\$0	\$0
Accrued Wages and Benefits	0	815	0	0
Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Governments	0	0	0	0
Deferred Revenue	0	0	364,006	0
Loans Payable	0	0	0	0
<i>Total Liabilities</i>	<u>1,670</u>	<u>815</u>	<u>364,006</u>	<u>0</u>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	3,545	0	97,789	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	14,953	91,030	862,034	12,334
<i>Total Fund Equity (Deficit)</i>	<u>18,498</u>	<u>91,030</u>	<u>959,823</u>	<u>12,334</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$20,168</u>	<u>\$91,845</u>	<u>\$1,323,829</u>	<u>\$12,334</u>

<u>Courts Special Projects</u>	<u>503 Corporation</u>	<u>Totals</u>
\$177,398	\$0	\$20,325,892
0	1,716,088	2,600,663
3,420	0	212,024
0	6,454	17,419
0	0	8,838,171
0	0	8,912,297
0	0	133,946
0	0	118,498
0	2,561,460	2,561,460
0	0	275
<u>\$180,818</u>	<u>\$4,284,002</u>	<u>\$43,720,645</u>
\$0	\$6,406	\$1,936,194
1,244	1,609	930,018
0	0	71,169
0	0	300,000
1,010	0	931,741
0	0	16,874,468
0	629,448	629,448
<u>2,254</u>	<u>637,463</u>	<u>21,673,038</u>
710	0	3,549,350
0	0	118,498
0	2,561,460	2,561,460
177,854	1,085,079	15,818,299
<u>178,564</u>	<u>3,646,539</u>	<u>22,047,607</u>
<u>\$180,818</u>	<u>\$4,284,002</u>	<u>\$43,720,645</u>

**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds  
For the Year Ended December 31, 2001*

	Motor Vehicle Gasoline Tax	Viaduct Lighting	Dog and Kennel	Public Assistance
<b>Revenues</b>				
Property and Other Local Taxes	\$0	\$0	\$0	\$1,318,325
Charges for Services	0	0	0	191,138
Licenses and Permits	0	0	71,277	0
Fines and Forfeitures	421,253	0	1,728	0
Intergovernmental	3,552,058	153	0	12,158,675
Interest	121,076	0	0	0
Other	9,239	0	0	463,407
<i>Total Revenues</i>	<u>4,103,626</u>	<u>153</u>	<u>73,005</u>	<u>14,131,545</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	6,097,885	100	0	0
Health	0	0	87,119	0
Human Services	0	0	0	15,159,249
Debt Service:				
Principal Retirement	119,533	0	0	0
Interest and Fiscal Charges	2,230	0	0	0
<i>Total Expenditures</i>	<u>6,219,648</u>	<u>100</u>	<u>87,119</u>	<u>15,159,249</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,116,022)</u>	<u>53</u>	<u>(14,114)</u>	<u>(1,027,704)</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	27,140	0	0	454,928
Operating Transfers Out	(41,000)	0	0	(252,554)
<i>Total Other Financing Sources (Uses)</i>	<u>(13,860)</u>	<u>0</u>	<u>0</u>	<u>202,374</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(2,129,882)</u>	<u>53</u>	<u>(14,114)</u>	<u>(825,330)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	4,352,567	4,045	40,848	2,715,833
Increase (Decrease) in Reserve for Inventory	54,296	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$2,276,981</u></u>	<u><u>\$4,098</u></u>	<u><u>\$26,734</u></u>	<u><u>\$1,890,503</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	\$2,131,790	\$0	\$0	\$0	\$747,395
0	0	737	11,250	449,025	7,682
12,150	0	0	0	0	0
0	0	0	0	0	0
19,397	4,342,624	0	0	759,119	0
0	923	0	0	0	0
0	0	0	0	2,133	0
<u>31,547</u>	<u>6,475,337</u>	<u>737</u>	<u>11,250</u>	<u>1,210,277</u>	<u>755,077</u>
0	0	0	0	0	892,364
0	0	1,018	4,058	0	0
0	0	0	0	0	0
0	0	0	0	0	0
33,549	0	0	0	0	0
0	6,195,283	0	0	1,273,408	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>33,549</u>	<u>6,195,283</u>	<u>1,018</u>	<u>4,058</u>	<u>1,273,408</u>	<u>892,364</u>
<u>(2,002)</u>	<u>280,054</u>	<u>(281)</u>	<u>7,192</u>	<u>(63,131)</u>	<u>(137,287)</u>
0	0	0	0	293	0
0	(18,388)	0	0	(454,205)	0
0	(18,388)	0	0	(453,912)	0
(2,002)	261,666	(281)	7,192	(517,043)	(137,287)
20,629	2,125,978	2,541	1,488	716,959	1,119,563
0	(1,285)	0	0	0	0
<u>\$18,627</u>	<u>\$2,386,359</u>	<u>\$2,260</u>	<u>\$8,680</u>	<u>\$199,916</u>	<u>\$982,276</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, 2001*

	Solid Waste	Supported Living	Indigent Drivers	County Board of Mental Retardation
<b>Revenues</b>				
Property and Other Local Taxes	\$0	\$0	\$0	\$4,539,447
Charges for Services	741,741	0	0	132,452
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	11,192	0
Intergovernmental	0	43,591	11,483	8,608,909
Interest	0	0	0	3,758
Other	2,338	0	0	0
<i>Total Revenues</i>	<u>744,079</u>	<u>43,591</u>	<u>22,675</u>	<u>13,284,566</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	7,344	0
Public Works	0	0	0	0
Health	594,156	0	0	12,432,110
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>594,156</u>	<u>39,000</u>	<u>7,344</u>	<u>12,432,110</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>149,923</u>	<u>4,591</u>	<u>15,331</u>	<u>852,456</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	(97,470)	0	0	(50,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(97,470)</u>	<u>0</u>	<u>0</u>	<u>(50,000)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	52,453	4,591	15,331	802,456
<i>Fund Balances (Deficit) Beginning of Year</i>	1,582,418	18,803	168,162	3,806,997
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$1,634,871</u></u>	<u><u>\$23,394</u></u>	<u><u>\$183,493</u></u>	<u><u>\$4,609,453</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	1,932,424	0	0	0	0
0	0	0	0	0	0
0	0	2,875	0	0	0
84,780	8,393,952	0	65,554	345,045	0
0	229	0	0	0	0
327	37,492	0	0	0	0
<u>85,107</u>	<u>10,364,097</u>	<u>2,875</u>	<u>65,554</u>	<u>345,045</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	222,634	1,209,783	637
112,892	0	0	0	0	0
0	0	0	0	0	0
0	10,339,657	0	0	0	0
0	1,966	0	0	0	0
0	422	0	0	0	0
<u>112,892</u>	<u>10,342,045</u>	<u>0</u>	<u>222,634</u>	<u>1,209,783</u>	<u>637</u>
<u>(27,785)</u>	<u>22,052</u>	<u>2,875</u>	<u>(157,080)</u>	<u>(864,738)</u>	<u>(637)</u>
25,970	4,147	0	39,264	561,732	0
<u>(6,459)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>19,511</u>	<u>4,147</u>	<u>0</u>	<u>39,264</u>	<u>561,732</u>	<u>0</u>
(8,274)	26,199	2,875	(117,816)	(303,006)	(637)
36,890	(114,641)	32,523	180,198	380,200	2,157
0	(1,595)	0	0	0	0
<u>\$28,616</u>	<u>(\$90,037)</u>	<u>\$35,398</u>	<u>\$62,382</u>	<u>\$77,194</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, 2001*

	Delinquent Real Estate Tax Assessment Collection	Treasurer Prepay Interest	Community Mental Health	Emergency Management
<b>Revenues</b>				
Property and Other Local Taxes	\$207,319	\$0	\$578,196	\$0
Charges for Services	640	0	0	143,415
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	54,444	0
Intergovernmental	0	0	4,200,698	63,600
Interest	31,059	5,670	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>239,018</u>	<u>5,670</u>	<u>4,833,338</u>	<u>207,015</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	205,893	834	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	263,234
Public Works	0	0	0	0
Health	0	0	5,617,095	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>205,893</u>	<u>834</u>	<u>5,617,095</u>	<u>263,234</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>33,125</u>	<u>4,836</u>	<u>(783,757)</u>	<u>(56,219)</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	528	0	0	9,000
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>528</u>	<u>0</u>	<u>0</u>	<u>9,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	33,653	4,836	(783,757)	(47,219)
<i>Fund Balances (Deficit) Beginning of Year</i>	618,282	21,306	2,427,019	285,515
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$651,935</u>	<u>\$26,142</u>	<u>\$1,643,262</u>	<u>\$238,296</u>

Special Emergency Planning	Emergency 911	Drug Abuse Resistance Education	Police Academy	Drug Task Force	Ohio Crime Victims
\$0	\$120,099	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
14,562	0	48,119	0	152,934	17,235
0	0	0	0	5	0
1,000	0	7,448	0	0	0
<u>15,562</u>	<u>120,099</u>	<u>55,567</u>	<u>0</u>	<u>152,939</u>	<u>17,235</u>
0	0	0	0	0	0
0	0	0	0	0	0
31,880	157,064	62,383	0	154,407	73,687
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>31,880</u>	<u>157,064</u>	<u>62,383</u>	<u>0</u>	<u>154,407</u>	<u>73,687</u>
<u>(16,318)</u>	<u>(36,965)</u>	<u>(6,816)</u>	<u>0</u>	<u>(1,468)</u>	<u>(56,452)</u>
0	0	0	0	1,574	17,809
<u>(9,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(9,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,574</u>	<u>17,809</u>
(25,318)	(36,965)	(6,816)	0	106	(38,643)
68,573	204,125	21,957	1,362	(6,236)	36,321
0	0	0	0	0	0
<u>\$43,255</u>	<u>\$167,160</u>	<u>\$15,141</u>	<u>\$1,362</u>	<u>(\$6,130)</u>	<u>(\$2,322)</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, 2001*

	Inmate Medical	Certificate of Title Administrator	Community Development	Drug Control Grant
<b>Revenues</b>				
Property and Other Local Taxes	\$0	\$0	\$0	\$0
Charges for Services	49,806	410,109	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	238,973	58,822
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>49,806</u>	<u>410,109</u>	<u>238,973</u>	<u>58,822</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	128,377	781,970	150,382
Judicial	0	0	0	0
Public Safety	52,519	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>52,519</u>	<u>128,377</u>	<u>781,970</u>	<u>150,382</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,713)</u>	<u>281,732</u>	<u>(542,997)</u>	<u>(91,560)</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	0	0	0	439
Operating Transfers Out	(21,364)	(350,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(21,364)</u>	<u>(350,000)</u>	<u>0</u>	<u>439</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(24,077)	(68,268)	(542,997)	(91,121)
<i>Fund Balances (Deficit) Beginning of Year</i>	42,575	159,298	1,502,820	103,455
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$18,498</u></u>	<u><u>\$91,030</u></u>	<u><u>\$959,823</u></u>	<u><u>\$12,334</u></u>

Courts Special Projects	503 Corporation	Totals
\$0	\$0	\$9,642,571
93,589	241,917	4,405,925
0	0	83,427
0	0	491,492
0	1,716,088	44,896,371
0	0	162,720
0	0	523,384
<u>93,589</u>	<u>1,958,005</u>	<u>60,205,890</u>
0	1,838,752	3,998,572
28,269	0	33,345
0	0	2,235,572
0	0	6,210,877
0	0	18,764,029
0	0	33,006,597
0	0	121,499
0	0	2,652
<u>28,269</u>	<u>1,838,752</u>	<u>64,373,143</u>
<u>65,320</u>	<u>119,253</u>	<u>(4,167,253)</u>
0	0	1,142,824
(9,264)	0	(1,309,704)
<u>(9,264)</u>	<u>0</u>	<u>(166,880)</u>
56,056	119,253	(4,334,133)
122,508	3,527,286	26,330,324
0	0	51,416
<u>\$178,564</u>	<u>\$3,646,539</u>	<u>\$22,047,607</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Fines and Forfeitures	\$996,000	\$996,000	\$944,863	(\$51,137)
Intergovernmental	4,780,000	4,780,000	5,049,591	269,591
Interest	70,000	70,000	117,027	47,027
Other	10,000	10,000	9,239	(761)
<i>Total Revenues</i>	<u>5,856,000</u>	<u>5,856,000</u>	<u>6,120,720</u>	<u>264,720</u>
<b>Expenditures</b>				
Current:				
Public Works				
Engineer				
Personal Services	643,412	647,693	643,893	3,800
Fringe Benefits	209,787	210,387	202,237	8,150
Contractual Services	5,495	5,495	4,924	571
Other	2,500	2,500	2,350	150
Total Engineer	<u>861,194</u>	<u>866,075</u>	<u>853,404</u>	<u>12,671</u>
Roads				
Personal Services	1,021,500	1,020,900	993,098	27,802
Fringe Benefits	362,639	363,739	339,071	24,668
Materials and Supplies	1,266,163	1,466,163	1,364,052	102,111
Contractual Services	1,379,722	1,714,722	1,609,039	105,683
Capital Outlay	295,634	295,634	291,973	3,661
Total Roads	<u>4,325,658</u>	<u>4,861,158</u>	<u>4,597,233</u>	<u>263,925</u>
Bridges and Culverts				
Personal Services	443,950	443,950	375,466	68,484
Fringe Benefits	148,667	147,567	137,106	10,461
Materials and Supplies	303,329	303,329	286,830	16,499
Contractual Services	256,281	766,281	435,258	331,023
Capital Outlay	10,000	10,000	8,807	1,193
Total Bridges and Culverts	<u>1,162,227</u>	<u>1,671,127</u>	<u>1,243,467</u>	<u>427,660</u>
Total Public Works	<u>\$6,349,079</u>	<u>\$7,398,360</u>	<u>\$6,694,104</u>	<u>\$704,256</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Debt Service:				
Principal Retirement	\$119,533	\$119,533	\$119,533	\$0
Interest and Fiscal Charges	2,230	2,230	2,230	0
<i>Total Expenditures</i>	<u>6,470,842</u>	<u>7,520,123</u>	<u>6,815,867</u>	<u>704,256</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(614,842)</u>	<u>(1,664,123)</u>	<u>(695,147)</u>	<u>968,976</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	10,000	10,000	0	(10,000)
Operating Transfers In	0	0	27,140	27,140
Operating Transfers Out	(41,000)	(41,000)	(41,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(31,000)</u>	<u>(31,000)</u>	<u>(13,860)</u>	<u>17,140</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(645,842)</u>	<u>(1,695,123)</u>	<u>(709,007)</u>	<u>986,116</u>
<i>Fund Balance Beginning of Year</i>	1,827,800	1,827,800	1,827,800	0
Prior Year Encumbrances Appropriated	<u>605,713</u>	<u>605,713</u>	<u>605,713</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,787,671</u></u>	<u><u>\$738,390</u></u>	<u><u>\$1,724,506</u></u>	<u><u>\$986,116</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$2,000	\$2,000	\$153	(\$1,847)
<b>Expenditures</b>				
Current:				
Public Works				
Viaduct Lighting				
Contractual Services	2,257	2,257	100	2,157
<i>Excess of Revenues Over (Under) Expenditures</i>	(257)	(257)	53	310
<i>Fund Balance Beginning of Year</i>	3,788	3,788	3,788	0
Prior Year Encumbrances Appropriated	257	257	257	0
<i>Fund Balance End of Year</i>	<u>\$3,788</u>	<u>\$3,788</u>	<u>\$4,098</u>	<u>\$310</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Licenses and Permits	\$74,612	\$74,612	\$73,569	(\$1,043)
Fines and Forfeitures	2,000	2,000	1,728	(272)
<i>Total Revenues</i>	<u>76,612</u>	<u>76,612</u>	<u>75,297</u>	<u>(1,315)</u>
<b>Expenditures</b>				
Current:				
Health				
Dog and Kennel:				
Personal Services	36,133	36,133	32,461	3,672
Fringe Benefits	11,798	14,495	8,981	5,514
Materials and Supplies	15,950	14,450	8,796	5,654
Contractual Services	40,461	43,461	39,096	4,365
Capital Outlay	1,500	0	0	0
Other	150	150	0	150
<i>Total Expenditures</i>	<u>105,992</u>	<u>108,689</u>	<u>89,334</u>	<u>19,355</u>
<i>Excess of Revenues Under Expenditures</i>	(29,380)	(32,077)	(14,037)	18,040
<b>Other Financing Sources</b>				
Operating Transfers In	20,000	20,000	0	(20,000)
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(9,380)	(12,077)	(14,037)	(1,960)
<i>Fund Balance Beginning of Year</i>	40,725	40,725	40,725	0
Prior Year Encumbrances Appropriated	2,211	2,211	2,211	0
<i>Fund Balance End of Year</i>	<u>\$33,556</u>	<u>\$30,859</u>	<u>\$28,899</u>	<u>(\$1,960)</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Property and Other Local Taxes	\$1,260,000	\$1,260,000	\$1,318,325	\$58,325
Fines and Forfeitures	334,458	334,458	197,536	(136,922)
Intergovernmental	16,388,396	16,388,396	12,148,068	(4,240,328)
Other	1,083,926	1,083,926	463,407	(620,519)
<i>Total Revenues</i>	<u>19,066,780</u>	<u>19,066,780</u>	<u>14,127,336</u>	<u>(4,939,444)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Public Assistance-Administration				
Personal Services	3,321,469	3,621,469	3,334,125	287,344
Fringe Benefits	1,484,956	1,462,803	1,375,403	87,400
Materials and Supplies	241,453	266,453	256,518	9,935
Contractual Services	12,722,509	12,246,331	9,662,342	2,583,989
Capital Outlay	85,090	135,090	121,949	13,141
Other	1,660	1,660	490	1,170
Total Public Assistance-Administration	<u>17,857,137</u>	<u>17,733,806</u>	<u>14,750,827</u>	<u>2,982,979</u>
Public Assistance-Social Service				
Personal Services	581,238	656,238	585,890	70,348
Fringe Benefits	110,657	115,657	101,626	14,031
Total Public Assistance-Social Service	<u>691,895</u>	<u>771,895</u>	<u>687,516</u>	<u>84,379</u>
Transportation				
Materials and Supplies	2,617	1,717	1,054	663
Contractual Services	989,680	1,187,866	1,110,546	77,320
Capital Outlay	274,472	101,000	100,000	1,000
Total Transportation	<u>\$1,266,769</u>	<u>\$1,290,583</u>	<u>\$1,211,600</u>	<u>\$78,983</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Senior Services Levy				
Materials and Supplies	\$2,000	\$2,000	\$194	\$1,806
Contractual Services	1,059,983	1,059,983	380,519	679,464
Capital Outlay	6,548	6,548	2,927	3,621
<b>Total Senior Services Levy</b>	<b>1,068,531</b>	<b>1,068,531</b>	<b>383,640</b>	<b>684,891</b>
<i>Total Expenditures</i>	<i>20,884,332</i>	<i>20,864,815</i>	<i>17,033,583</i>	<i>3,831,232</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(1,817,552)</i>	<i>(1,798,035)</i>	<i>(2,906,247)</i>	<i>(1,108,212)</i>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	450,000	450,000	454,928	4,928
Operating Transfers Out	(233,037)	(252,554)	(252,554)	0
<i>Total Other Financing Sources (Uses)</i>	<i>216,963</i>	<i>197,446</i>	<i>202,374</i>	<i>4,928</i>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<i>(1,600,589)</i>	<i>(1,600,589)</i>	<i>(2,703,873)</i>	<i>(1,103,284)</i>
<i>Fund Balance Beginning of Year</i>	<i>2,080,926</i>	<i>2,080,926</i>	<i>2,080,926</i>	<i>0</i>
Prior Year Encumbrances Appropriated	1,600,589	1,600,589	1,600,589	0
<i>Fund Balance End of Year</i>	<i>\$2,080,926</i>	<i>\$2,080,926</i>	<i>\$977,642</i>	<i>(\$1,103,284)</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Licenses and Permits	\$45,000	\$45,000	\$12,733	(\$32,267)
Intergovernmental	0	0	19,397	19,397
<i>Total Revenues</i>	<u>45,000</u>	<u>45,000</u>	<u>32,130</u>	<u>(12,870)</u>
<b>Expenditures</b>				
Current:				
Health:				
Marriage License Special				
Grants in Aid	45,000	45,000	33,549	11,451
<i>Excess of Revenues Under Expenditures</i>	0	0	(1,419)	(1,419)
<i>Fund Balance Beginning of Year</i>	<u>18,175</u>	<u>18,175</u>	<u>18,175</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$18,175</u></u>	<u><u>\$18,175</u></u>	<u><u>\$16,756</u></u>	<u><u>(\$1,419)</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
**Children Services Fund**  
*For the Year Ended December 31, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Property and Other Local Taxes	\$2,048,000	\$2,048,000	\$2,131,790	\$83,790
Intergovernmental	3,426,002	3,426,002	4,269,136	843,134
<i>Total Revenues</i>	<u>5,474,002</u>	<u>5,474,002</u>	<u>6,400,926</u>	<u>926,924</u>
<b>Expenditures</b>				
Current:				
Human Services				
Children Services Board				
Personal Services	1,805,856	1,805,856	1,782,684	23,172
Fringe Benefits	622,087	664,087	639,182	24,905
Materials and Supplies	98,208	98,208	89,331	8,877
Contractual Services	3,671,465	3,875,908	3,392,607	483,301
Capital Outlay	43,018	43,018	27,901	15,117
Total Children Services Board	<u>6,240,634</u>	<u>6,487,077</u>	<u>5,931,705</u>	<u>555,372</u>
Receiving Home				
Personal Services	597,383	597,383	591,777	5,606
Fringe Benefits	236,315	256,315	231,282	25,033
Materials and Supplies	84,355	84,912	82,081	2,831
Contractual Services	153,349	155,349	113,331	42,018
Capital Outlay	76,793	76,793	32,778	44,015
Total Receiving Home	<u>1,148,195</u>	<u>1,170,752</u>	<u>1,051,249</u>	<u>119,503</u>
<i>Total Expenditures</i>	<u>\$7,388,829</u>	<u>\$7,657,829</u>	<u>\$6,982,954</u>	<u>\$674,875</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Excess of Revenues Under Expenditures</i>	(\$1,914,827)	(\$2,183,827)	(\$582,028)	\$1,601,799
<b>Other Financing Uses</b>				
Operating Transfers Out	(211,000)	(211,000)	(18,388)	192,612
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(2,125,827)	(2,394,827)	(600,416)	1,794,411
<i>Fund Balance Beginning of Year</i>	2,067,397	2,067,397	2,067,397	0
Prior Year Encumbrances Appropriated	528,159	528,159	528,159	0
<i>Fund Balance End of Year</i>	<u>\$469,729</u>	<u>\$200,729</u>	<u>\$1,995,140</u>	<u>\$1,794,411</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$1,500	\$1,500	\$749	(\$751)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Probate Court Conduct Business				
Materials and Supplies	1,500	1,500	1,018	482
<i>Excess of Revenues Under Expenditures</i>	0	0	(269)	(269)
<i>Fund Balance Beginning of Year</i>	2,489	2,489	2,489	0
<i>Fund Balance End of Year</i>	\$2,489	\$2,489	\$2,220	(\$269)

**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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$23,000	\$23,000	\$11,110	(\$11,890)
<b>Expenditures</b>				
Current:				
General Government				
Judicial				
Indigent Guardianship				
Materials and Supplies	500	500	72	428
Contractual Services	22,500	22,500	3,986	18,514
<i>Total Expenditures</i>	23,000	23,000	4,058	18,942
<i>Excess of Revenues Over Expenditures</i>	0	0	7,052	7,052
<i>Fund Balance Beginning of Year</i>	628	628	628	0
<i>Fund Balance End of Year</i>	\$628	\$628	\$7,680	\$7,052

**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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$531,899	\$396,899	\$449,025	\$52,126
Intergovernmental	1,610,520	1,610,520	759,119	(851,401)
Other	3,000	3,000	2,133	(867)
<i>Total Revenues</i>	<u>2,145,419</u>	<u>2,010,419</u>	<u>1,210,277</u>	<u>(800,142)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Child Support Enforcement				
Personal Services	838,436	826,356	648,494	177,862
Fringe Benefits	370,407	378,282	290,577	87,705
Materials and Supplies	71,509	71,509	9,853	61,656
Contractual Services	464,016	464,016	288,885	175,131
Capital Outlay	2,194	2,194	400	1,794
Total Child Support Enforcement	<u>1,746,562</u>	<u>1,742,357</u>	<u>1,238,209</u>	<u>504,148</u>
Child Support Adjudication				
Personal Services	94,745	119,435	106,225	13,210
Fringe Benefits	30,142	42,596	36,716	5,880
Materials and Supplies	7,526	11,471	6,628	4,843
Contractual Services	13,533	16,413	11,097	5,316
Capital Outlay	7,747	8,997	3,364	5,633
Total Child Support Adjudication	<u>153,693</u>	<u>198,912</u>	<u>164,030</u>	<u>34,882</u>
<i>Total Expenditures</i>	<u>\$1,900,255</u>	<u>\$1,941,269</u>	<u>\$1,402,239</u>	<u>\$539,030</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Excess of Revenues Over (Under) Expenditures</i>	\$245,164	\$69,150	(\$191,962)	(\$261,112)
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	285,288	420,288	293	(419,995)
Operating Transfers Out	(450,000)	(454,205)	(454,205)	0
<i>Total Other Financing Sources (Uses)</i>	(164,712)	(33,917)	(453,912)	(419,995)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	80,452	35,233	(645,874)	(681,107)
<i>Fund Balance Beginning of Year</i>	705,257	705,257	705,257	0
Prior Year Encumbrances Appropriated	72,504	72,504	72,504	0
<i>Fund Balance End of Year</i>	\$858,213	\$812,994	\$131,887	(\$681,107)

**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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Property and Other Local Taxes	\$630,000	\$630,000	\$747,395	\$117,395
Charges for Services	7,600	7,600	7,799	199
<i>Total Revenues</i>	<u>637,600</u>	<u>637,600</u>	<u>755,194</u>	<u>117,594</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Real Estate Assessment				
Personal Services	361,250	321,250	305,557	15,693
Fringe Benefits	104,250	104,250	79,261	24,989
Materials and Supplies	10,065	14,065	14,019	46
Contractual Services	774,901	774,901	766,579	8,322
Capital Outlay	42,917	78,917	77,666	1,251
<i>Total Expenditures</i>	<u>1,293,383</u>	<u>1,293,383</u>	<u>1,243,082</u>	<u>50,301</u>
<i>Excess of Revenues Under Expenditures</i>	(655,783)	(655,783)	(487,888)	167,895
<i>Fund Balance Beginning of Year</i>	1,147,345	1,147,345	1,147,345	0
Prior Year Encumbrances Appropriated	<u>4,084</u>	<u>4,084</u>	<u>4,084</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$495,646</u></u>	<u><u>\$495,646</u></u>	<u><u>\$663,541</u></u>	<u><u>\$167,895</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$600,000	\$600,000	\$741,741	\$141,741
Other	2,500	2,500	2,338	(162)
<i>Total Revenues</i>	<u>602,500</u>	<u>602,500</u>	<u>744,079</u>	<u>141,579</u>
<b>Expenditures</b>				
Current:				
Health				
Solid Waste				
Materials and Supplies	48,038	55,038	44,718	10,320
Contractual Services	856,264	799,264	660,379	138,885
Capital Outlay	15,955	15,955	10,634	5,321
Other	15,000	15,000	14,614	386
<i>Total Expenditures</i>	<u>935,257</u>	<u>885,257</u>	<u>730,345</u>	<u>154,912</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(332,757)	(282,757)	13,734	296,491
<b>Other Financing Uses</b>				
Operating Transfers Out	(98,500)	(148,500)	(97,470)	51,030
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(431,257)	(431,257)	(83,736)	347,521
<i>Fund Balance Beginning of Year</i>	1,458,861	1,458,861	1,458,861	0
Prior Year Encumbrances Appropriated	140,856	140,856	140,856	0
<i>Fund Balance End of Year</i>	<u><u>\$1,168,460</u></u>	<u><u>\$1,168,460</u></u>	<u><u>\$1,515,981</u></u>	<u><u>\$347,521</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Supported Living Fund*  
*For the Year Ended December 31, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$39,000	\$39,000	\$43,282	\$4,282
<b>Expenditures</b>				
Current:				
Human Services				
Supported Living Services				
Contractual Services	39,000	39,000	39,000	0
<i>Excess of Revenues Over Expenditures</i>	0	0	4,282	4,282
<i>Fund Balance Beginning of Year</i>	13,269	13,269	13,269	0
<i>Fund Balance End of Year</i>	\$13,269	\$13,269	\$17,551	\$4,282

**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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Fines and Forfeitures	\$4,900	\$4,900	\$12,546	\$7,646
Intergovernmental	0	0	11,137	11,137
<i>Total Revenues</i>	4,900	4,900	23,683	18,783
<b>Expenditures</b>				
Current:				
Public Safety				
Indigent Drivers				
Contractual Services	23,681	23,681	7,344	16,337
<i>Excess of Revenues Over (Under) Expenditures</i>	(18,781)	(18,781)	16,339	35,120
<i>Fund Balance Beginning of Year</i>	158,636	158,636	158,636	0
Prior Year Encumbrances Appropriated	7,681	7,681	7,681	0
<i>Fund Balance End of Year</i>	<u>\$147,536</u>	<u>\$147,536</u>	<u>\$182,656</u>	<u>\$35,120</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Property and Other Taxes	\$4,405,000	\$4,405,000	\$4,539,447	\$134,447
Charges for Services	142,117	142,117	128,897	(13,220)
Intergovernmental	3,453,000	3,453,000	3,609,359	156,359
<i>Total Revenues</i>	<u>8,000,117</u>	<u>8,000,117</u>	<u>8,277,703</u>	<u>277,586</u>
<b>Expenditures</b>				
Current:				
Health				
169 Board				
Personal Services	4,800,000	4,765,000	4,627,340	137,660
Fringe Benefits	1,960,939	1,980,939	1,910,971	69,968
Materials and Supplies	234,862	249,862	234,225	15,637
Contractual Services	973,783	1,073,283	826,815	246,468
Capital Outlay	169,960	178,960	165,301	13,659
Other	11,000	11,000	8,423	2,577
<i>Total Expenditures</i>	<u>8,150,544</u>	<u>8,259,044</u>	<u>7,773,075</u>	<u>485,969</u>
<i>Excess of Revenue Over (Under) Expenditures</i>	(150,427)	(258,927)	504,628	763,555
<b>Other Financing Uses</b>				
Operating Transfers Out	(50,000)	(50,000)	(50,000)	0
<i>Excess of Revenues Over (Under)</i> <i>Expenditures and Other Financing Uses</i>	(200,427)	(308,927)	454,628	763,555
<i>Fund Balance Beginning of Year</i>	3,110,173	3,110,173	3,110,173	0
Prior Year Encumbrances Appropriated	231,927	231,927	231,927	0
<i>Fund Balance End of Year</i>	<u>\$3,141,673</u>	<u>\$3,033,173</u>	<u>\$3,796,728</u>	<u>\$763,555</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$114,023	\$114,023	\$96,780	(\$17,243)
Other	100	100	327	227
<i>Total Revenues</i>	<u>114,123</u>	<u>114,123</u>	<u>97,107</u>	<u>(17,016)</u>
<b>Expenditures</b>				
Current:				
Public Works				
Court Mediation				
Personal Services	63,044	54,188	52,956	1,232
Fringe Benefits	45,655	44,255	43,575	680
Materials and Supplies	3,485	3,485	3,398	87
Contractual Services	29,648	34,651	34,651	0
Capital Outlay	700	668	668	0
Other	3,004	8,289	5,202	3,087
<i>Total Expenditures</i>	<u>145,536</u>	<u>145,536</u>	<u>140,450</u>	<u>5,086</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(31,413)</u>	<u>(31,413)</u>	<u>(43,343)</u>	<u>(11,930)</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	18,450	18,450	25,970	7,520
Operating Transfers Out	(6,459)	(6,459)	(6,459)	0
<i>Total Other Financing Sources (Uses)</i>	<u>11,991</u>	<u>11,991</u>	<u>19,511</u>	<u>7,520</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(19,422)</u>	<u>(19,422)</u>	<u>(23,832)</u>	<u>(4,410)</u>
<i>Fund Balance Beginning of Year</i>	25,333	25,333	25,333	0
Prior Year Encumbrances Appropriated	10,458	10,458	10,458	0
<i>Fund Balance End of Year</i>	<u><u>\$16,369</u></u>	<u><u>\$16,369</u></u>	<u><u>\$11,959</u></u>	<u><u>(\$4,410)</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$1,218,600	\$1,218,600	\$1,957,867	\$739,267
Intergovernmental	9,273,820	9,273,820	8,491,230	(782,590)
Interest	0	0	229	229
Other	106,784	106,784	37,492	(69,292)
<b>Total Revenues</b>	<b>10,599,204</b>	<b>10,599,204</b>	<b>10,486,818</b>	<b>(112,386)</b>
<b>Expenditures</b>				
Current:				
Human Services				
Nursing Home				
Personal Services	5,456,000	5,348,438	5,324,949	23,489
Fringe Benefits	2,156,548	2,300,406	2,283,764	16,642
Materials and Supplies	1,134,371	1,170,970	1,144,171	26,799
Contractual Services	2,028,113	2,013,115	1,842,904	170,211
Capital Outlay	55,371	55,271	47,994	7,277
Other	11,039	16,742	16,742	0
<b>Total Public Assistance</b>	<b>10,841,442</b>	<b>10,904,942</b>	<b>10,660,524</b>	<b>244,418</b>
Debt Service:				
Principal Retirement	1,966	1,966	1,966	0
Interest and Fiscal Charges	422	422	422	0
<b>Total Debt Service</b>	<b>2,388</b>	<b>2,388</b>	<b>2,388</b>	<b>0</b>
<b>Total Expenditures</b>	<b>10,843,830</b>	<b>10,907,330</b>	<b>10,662,912</b>	<b>244,418</b>
<i>Excess of Revenues Under Expenditures</i>	(244,626)	(308,126)	(176,094)	132,032
<b>Other Financing Sources</b>				
Operating Transfers In	0	0	4,147	4,147
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(244,626)	(308,126)	(171,947)	136,179
<i>Fund Balance Beginning of Year</i>	408,621	408,621	408,621	0
Prior Year Encumbrances Appropriated	279,859	279,859	279,859	0
<b>Fund Balance End of Year</b>	<b>\$443,854</b>	<b>\$380,354</b>	<b>\$516,533</b>	<b>\$136,179</b>

**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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$0	\$3,026	\$3,026
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	3,026	3,026
<i>Fund Balance Beginning of Year</i>	32,227	32,227	32,227	0
<i>Fund Balance End of Year</i>	<u>\$32,227</u>	<u>\$32,227</u>	<u>\$35,253</u>	<u>\$3,026</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$176,313	\$141,313	\$136,210	(\$5,103)
<b>Expenditures</b>				
Current:				
Public Safety				
Community Correction Grant				
Personal Services	62,245	98,655	76,365	22,290
Fringe Benefits	22,719	46,723	35,727	10,996
Materials and Supplies	2,017	3,589	1,498	2,091
Contractual Services	27,318	132,748	108,746	24,002
Capital Outlay	1,030	5,037	2,832	2,205
Other	0	1,000	1,000	0
<i>Total Expenditures</i>	115,329	287,752	226,168	61,584
<i>Excess of Revenues Over (Under) Expenditures</i>	60,984	(146,439)	(89,958)	56,481
<b>Other Financing Sources</b>				
Operating Transfers In	0	35,000	39,264	4,264
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	60,984	(111,439)	(50,694)	60,745
<i>Fund Balance Beginning of Year</i>	115,461	115,461	115,461	0
Prior Year Encumbrances Appropriated	1,003	1,003	1,003	0
<i>Fund Balance End of Year</i>	\$177,448	\$5,025	\$65,770	\$60,745

**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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$555,501	\$574,397	\$404,949	(\$169,448)
<b>Expenditures</b>				
Current:				
Public Safety				
Youth Development Facility				
Personal Services	542,257	533,817	515,116	18,701
Fringe Benefits	305,707	312,784	300,582	12,202
Materials and Supplies	65,836	65,480	47,191	18,289
Contractual Services	135,918	187,025	145,773	41,252
Capital Outlay	7,000	9,500	6,009	3,491
Total Youth Development Facility	1,056,718	1,108,606	1,014,671	93,935
Youth Services Grant				
Personal Services	68,607	193,906	125,299	68,607
Fringe Benefits	31,597	85,531	52,907	32,624
Contractual Services	13,963	38,118	20,270	17,848
Total Youth Services Grant	114,167	317,555	198,476	119,079
<i>Total Expenditures</i>	1,170,885	1,426,161	1,213,147	213,014
<i>Excess of Revenues Under Expenditures</i>	(615,384)	(851,764)	(808,198)	43,566
<b>Other Financing Sources (Uses)</b>				
Advances Out	(15,000)	(15,000)	(15,000)	0
Operating Transfers In	671,125	671,125	561,732	(109,393)
<i>Total Other Financing Sources (Uses)</i>	656,125	656,125	546,732	(109,393)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	40,741	(195,639)	(261,466)	(65,827)
<i>Fund Balance Beginning of Year</i>	373,264	373,264	373,264	0
Prior Year Encumbrances Appropriated	14,560	14,560	14,560	0
<i>Fund Balance End of Year</i>	\$428,565	\$192,185	\$126,358	(\$65,827)

**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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Public Safety				
Child Abuse Grant				
Other	650	650	637	13
<i>Excess of Revenues Under Expenditures</i>	(650)	(650)	(637)	13
<i>Fund Balance Beginning of Year</i>	2,157	2,157	2,157	0
<i>Fund Balance End of Year</i>	<u>\$1,507</u>	<u>\$1,507</u>	<u>\$1,520</u>	<u>\$13</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Delinquent Real Estate Tax Assessment Collection Fund  
For the Year Ended December 31, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Property and Other Local Taxes	\$154,670	\$154,670	\$207,319	\$52,649
Charges for Services	0	0	640	640
Interest	30,000	30,000	29,795	(205)
<i>Total Revenues</i>	<u>184,670</u>	<u>184,670</u>	<u>237,754</u>	<u>53,084</u>
<b>Expenditures</b>				
Current:				
General Government :				
Legislative and Executive				
DRETAC-Treasurer				
Personal Services	95,924	95,924	60,585	35,339
Fringe Benefits	46,008	46,008	32,170	13,838
Materials and Supplies	2,520	2,520	1,459	1,061
Contractual Services	8,566	8,566	3,437	5,129
Capital Outlay	4,500	4,500	560	3,940
Total DRETAC-Treasurer	<u>157,518</u>	<u>157,518</u>	<u>98,211</u>	<u>59,307</u>
DRETAC-Prosecutor				
Personal Services	90,000	90,000	84,943	5,057
Fringe Benefits	25,479	25,479	20,196	5,283
Materials and Supplies	10,000	10,000	0	10,000
Contractual Services	7,700	7,700	2,624	5,076
Capital Outlay	10,000	10,000	150	9,850
Total DRETAC-Prosecutor	<u>143,179</u>	<u>143,179</u>	<u>107,913</u>	<u>35,266</u>
<i>Total Expenditures</i>	<u>\$300,697</u>	<u>\$300,697</u>	<u>\$206,124</u>	<u>\$94,573</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Excess of Revenues Over (Under) Expenditures</i>	(\$116,027)	(\$116,027)	\$31,630	\$147,657
<b>Other Financing Sources</b>				
Operating Transfers In	0	0	528	528
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(116,027)	(116,027)	32,158	148,185
<i>Fund Balance Beginning of Year</i>	623,661	623,661	623,661	0
Prior Year Encumbrances Appropriated	4,045	4,045	4,045	0
<i>Fund Balance End of Year</i>	<u>\$511,679</u>	<u>\$511,679</u>	<u>\$659,864</u>	<u>\$148,185</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Interest	\$0	\$0	\$5,303	\$5,303
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Other	4,000	4,000	834	3,166
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,000)	(4,000)	4,469	8,469
<i>Fund Balance Beginning of Year</i>	21,306	21,306	21,306	0
<i>Fund Balance End of Year</i>	<u>\$17,306</u>	<u>\$17,306</u>	<u>\$25,775</u>	<u>\$8,469</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Property and Other Local Taxes	\$519,000	\$519,000	\$578,196	\$59,196
Fines and Forfeitures	0	0	54,444	54,444
Intergovernmental	4,771,299	4,771,299	4,789,234	17,935
<i>Total Revenues</i>	<u>5,290,299</u>	<u>5,290,299</u>	<u>5,421,874</u>	<u>131,575</u>
<b>Expenditures</b>				
Current:				
Health				
Community Mental Health				
Personal Services	369,362	369,362	299,178	70,184
Fringe Benefits	109,036	109,036	69,976	39,060
Materials and Supplies	15,152	15,152	11,651	3,501
Contractual Services	5,215,122	5,220,122	5,081,331	138,791
Capital Outlay	3,000	3,000	0	3,000
Other	52,195	47,195	10,195	37,000
<i>Total Expenditures</i>	<u>5,763,867</u>	<u>5,763,867</u>	<u>5,472,331</u>	<u>291,536</u>
<i>Excess of Revenues Under Expenditures</i>	(473,568)	(473,568)	(50,457)	423,111
<i>Fund Balance Beginning of Year</i>	1,516,574	1,516,574	1,516,574	0
Prior Year Encumbrances Appropriated	473,568	473,568	473,568	0
<i>Fund Balance End of Year</i>	<u><u>\$1,516,574</u></u>	<u><u>\$1,516,574</u></u>	<u><u>\$1,939,685</u></u>	<u><u>\$423,111</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Emergency Management Fund*  
*For the Year Ended December 31, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$139,804	\$139,804	\$143,416	\$3,612
Intergovernmental	71,100	71,100	63,900	(7,200)
<i>Total Revenues</i>	<u>210,904</u>	<u>210,904</u>	<u>207,316</u>	<u>(3,588)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Emergency Management				
Personal Services	112,000	116,215	111,607	4,608
Fringe Benefits	38,667	38,626	36,632	1,994
Materials and Supplies	14,992	17,992	15,285	2,707
Contractual Services	74,015	77,118	41,447	35,671
Capital Outlay	53,122	112,122	93,406	18,716
Other	250	250	185	65
<i>Total Expenditures</i>	<u>293,046</u>	<u>362,323</u>	<u>298,562</u>	<u>63,761</u>
<i>Excess of Revenues Under Expenditures</i>	(82,142)	(151,419)	(91,246)	60,173
<b>Other Financing Sources</b>				
Operating Transfers In	0	0	9,000	9,000
<i>Excess of Revenues and Other Financing Sources Under Expenditure</i>	(82,142)	(151,419)	(82,246)	69,173
<i>Fund Balance Beginning of Year</i>	283,422	283,422	283,422	0
Prior Year Encumbrances Appropriated	11,403	11,403	11,403	0
<i>Fund Balance End of Year</i>	<u>\$212,683</u>	<u>\$143,406</u>	<u>\$212,579</u>	<u>\$69,173</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$16,897	\$16,897	\$14,562	(\$2,335)
Other	0	0	1,000	1,000
<i>Total Revenues</i>	<u>16,897</u>	<u>16,897</u>	<u>15,562</u>	<u>(1,335)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Special Emergency Planning				
Materials and Supplies	5,230	5,230	2,264	2,966
Contractual Services	20,753	31,753	25,839	5,914
Capital Outlay	5,600	9,273	6,831	2,442
<i>Total Expenditures</i>	<u>31,583</u>	<u>46,256</u>	<u>34,934</u>	<u>11,322</u>
<i>Excess of Revenues Under Expenditures</i>	(14,686)	(29,359)	(19,372)	9,987
<b>Other Financing Uses</b>				
Operating Transfers Out	0	(9,000)	(9,000)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(14,686)	(38,359)	(28,372)	9,987
<i>Fund Balance Beginning of Year</i>	67,490	67,490	67,490	0
Prior Year Encumbrances Appropriated	1,083	1,083	1,083	0
<i>Fund Balance End of Year</i>	<u>\$53,887</u>	<u>\$30,214</u>	<u>\$40,201</u>	<u>\$9,987</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Property and Other Local Taxes	\$120,000	\$120,000	\$120,099	\$99
<b>Expenditures</b>				
Current:				
Public Safety				
Emergency 911				
Personal Services	25,470	31,796	30,129	1,667
Fringe Benefits	6,475	7,340	6,825	515
Materials and Supplies	12,203	12,203	8,245	3,958
Contractual Services	170,881	170,881	105,119	65,762
Capital Outlay	30,000	22,809	8,281	14,528
Other	645	645	360	285
<i>Total Expenditures</i>	<u>245,674</u>	<u>245,674</u>	<u>158,959</u>	<u>86,715</u>
<i>Excess of Revenues Under Expenditures</i>	(125,674)	(125,674)	(38,860)	86,814
<i>Fund Balance Beginning of Year</i>	205,848	205,848	205,848	0
Prior Year Encumbrances Appropriated	<u>904</u>	<u>904</u>	<u>904</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$81,078</u></u>	<u><u>\$81,078</u></u>	<u><u>\$167,892</u></u>	<u><u>\$86,814</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Abuse Resistance Education Fund*  
*For the Year Ended December 31, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$51,000	\$56,124	\$48,359	(\$7,765)
Other	3,000	3,000	7,448	4,448
<i>Total Revenues</i>	<u>54,000</u>	<u>59,124</u>	<u>55,807</u>	<u>(3,317)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Drug Abuse Resistance Education				
Personal Services	32,600	32,756	32,756	0
Fringe Benefits	7,430	6,901	6,589	312
Materials and Supplies	18,060	15,437	14,415	1,022
Contractual Services	14,244	7,738	7,193	545
Capital Outlay	1,000	6,124	5,124	1,000
<i>Total Expenditures</i>	<u>73,334</u>	<u>68,956</u>	<u>66,077</u>	<u>2,879</u>
<i>Excess of Revenues Under Expenditures</i>	(19,334)	(9,832)	(10,270)	(438)
<i>Fund Balance Beginning of Year</i>	4,529	4,529	4,529	0
Prior Year Encumbrances Appropriated	<u>5,304</u>	<u>5,304</u>	<u>5,304</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$9,501)</u></u>	<u><u>\$1</u></u>	<u><u>(\$437)</u></u>	<u><u>(\$438)</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>1,362</u>	<u>1,362</u>	<u>1,362</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,362</u></u>	<u><u>\$1,362</u></u>	<u><u>\$1,362</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*  
*Drug Task Force Fund*  
*For the Year Ended December 31, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$171,217	\$191,406	\$146,419	\$44,987
<b>Expenditures</b>				
Current:				
Public Safety				
Drug Task Force				
Personal Services	94,408	102,965	102,912	53
Fringe Benefit	26,154	19,127	18,421	706
Materials and Supplies	14,527	10,508	5,087	5,421
Contractual Services	13,893	7,645	6,078	1,567
Capital Outlay	4,000	24,690	3,658	21,032
Total Drug Task Force	152,982	164,935	136,156	28,779
AMHA Grant				
Personal Services	0	7,118	7,118	0
Fringe Benefit	8,558	10,177	10,144	33
Total AMHA Grant	8,558	17,295	17,262	33
<i>Total Expenditures</i>	161,540	182,230	153,418	28,812
<i>Excess of Revenues Over (Under) Expenditures</i>	9,677	9,176	(6,999)	(16,175)
<b>Other Financing Sources (Uses)</b>				
Advances Out	(10,000)	(10,000)	(10,000)	0
Operating Transfers In	0	0	1,574	1,574
<i>Total Other Financing Sources (Uses)</i>	(10,000)	(10,000)	(8,426)	1,574
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(323)	(824)	(15,425)	(14,601)
<i>Fund Balance Beginning of Year</i>	8,629	8,629	8,629	0
Prior Year Encumbrances Appropriated	323	323	323	0
<i>Fund Balance (Deficit) End of Year</i>	\$8,629	\$8,128	(\$6,473)	(\$14,601)

**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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$57,339	\$57,339	\$57,236	(\$103)
<b>Expenditures</b>				
Current:				
Public Safety				
Ohio Crime Victims				
Personal Services	56,131	56,131	54,738	1,393
Fringe Benefits	19,011	18,446	18,089	357
Materials and Supplies	1,000	500	180	320
Contractual Services	1,085	550	294	256
<i>Total Expenditures</i>	<u>77,227</u>	<u>75,627</u>	<u>73,301</u>	<u>2,326</u>
<i>Excess of Revenues Under Expenditures</i>	(19,888)	(18,288)	(16,065)	2,223
<b>Other Financing Sources</b>				
Operating Transfers In	17,809	17,809	17,809	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(2,079)	(479)	1,744	2,223
Fund Balance Beginning of Year	221	221	221	0
Prior Year Encumbrances Appropriated	279	279	279	0
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$1,579)</u></u>	<u><u>\$21</u></u>	<u><u>\$2,244</u></u>	<u><u>\$2,223</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$35,000	\$35,000	\$46,495	\$11,495
<b>Expenditures</b>				
Current:				
Public Safety				
Inmate Medical				
Contractual Services	61,613	50,570	50,487	83
Capital Outlay	17,060	5,640	5,577	63
<i>Total Expenditures</i>	78,673	56,210	56,064	146
<i>Excess of Revenues Under Expenditures</i>	(43,673)	(21,210)	(9,569)	11,641
<b>Other Financing Uses</b>				
Operating Transfers Out	0	(21,364)	(21,364)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(43,673)	(42,574)	(30,933)	11,641
<i>Fund Balance Beginning of Year</i>	40,902	40,902	40,902	0
Prior Year Encumbrances Appropriated	1,673	1,673	1,673	0
<i>Fund Balance (Deficit ) End of Year</i>	(\$1,098)	\$1	\$11,642	\$11,641

**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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$320,000	\$320,000	\$407,644	\$87,644
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive				
Certificate of Title - Administration				
Capital Outlay	127,562	127,562	127,562	0
<i>Excess of Revenues Over Expenditures</i>	192,438	192,438	280,082	87,644
<b>Other Financing Uses</b>				
Operating Transfers Out	(365,000)	(350,000)	(350,000)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(172,562)	(157,562)	(69,918)	87,644
<i>Fund Balance Beginning of Year</i>	31,625	31,625	31,625	0
Prior Year Encumbrances Appropriated	127,562	127,562	127,562	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$13,375)</u>	<u>\$1,625</u>	<u>\$89,269</u>	<u>\$87,644</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$1,731,915	\$1,741,915	\$596,524	(\$1,145,391)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Community Development				
Fringe Benefits	46,682	46,682	46,501	181
Contractual Services	1,715,365	1,749,973	634,100	1,115,873
Capital Outlay	2,601	2,601	602	1,999
<i>Total Expenditures</i>	<u>1,764,648</u>	<u>1,799,256</u>	<u>681,203</u>	<u>1,118,053</u>
<i>Excess of Revenues Under Expenditures</i>	(32,733)	(57,341)	(84,679)	(27,338)
<b>Other Financing Uses</b>				
Operating Transfers Out	(32,660)	(32,660)	0	32,660
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(65,393)	(90,001)	(84,679)	5,322
<i>Fund Balance Beginning of Year</i>	234,292	234,292	234,292	0
Prior Year Encumbrances Appropriated	1,743	1,743	1,743	0
<i>Fund Balance End of Year</i>	<u><u>\$170,642</u></u>	<u><u>\$146,034</u></u>	<u><u>\$151,356</u></u>	<u><u>\$5,322</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Control Grant Fund*  
*For the Year Ended December 31, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$57,000	\$57,000	\$58,822	\$1,822
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Drug Control Grant				
Materials and Supplies	160,954	160,455	150,382	10,073
<i>Excess of Revenues Under Expenditures</i>	(103,954)	(103,455)	(91,560)	11,895
<b>Other Financing Sources</b>				
Operating Transfers In	0	0	439	439
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(103,954)	(103,455)	(91,121)	12,334
<i>Fund Balance (Deficit) Beginning of Year</i>	(879)	(879)	(879)	0
Prior Year Encumbrances Appropriated	104,334	104,334	104,334	0
<i>Fund Balance (Deficit) End of Year</i>	(\$499)	\$0	\$12,334	\$12,334

**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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$44,000	\$44,000	\$87,870	\$43,870
<b>Expenditures</b>				
Current:				
General Government -				
Judicial				
Eastern County Court				
Personal Services	31,000	21,736	21,111	625
Fringe Benefits	11,730	11,730	7,258	4,472
Contractual Services	1,000	1,000	703	297
<i>Total Expenditures</i>	43,730	34,466	29,072	5,394
<i>Excess of Revenues Over Expenditures</i>	270	9,534	58,798	49,264
<b>Other Financing Uses</b>				
Operating Transfers Out	0	(9,264)	(9,264)	0
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	270	270	49,534	49,264
<i>Fund Balance Beginning of Year</i>	122,534	122,534	122,534	0
<i>Fund Balance End of Year</i>	\$122,804	\$122,804	\$172,068	\$49,264

**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, 2001*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Property and Other Local Taxes	\$9,136,670	\$9,136,670	\$9,642,571	\$505,901
Charges for Services	3,068,420	2,933,420	3,983,253	1,049,833
Licenses and Permits	119,612	119,612	86,302	(33,310)
Fines and Forfeitures	1,332,458	1,332,458	1,214,143	(118,315)
Intergovernmental	46,746,342	46,765,551	40,813,467	(5,952,084)
Interest	100,000	100,000	152,354	52,354
Other	1,209,310	1,209,310	523,384	(685,926)
<i>Total Revenues</i>	<u>61,712,812</u>	<u>61,597,021</u>	<u>56,415,474</u>	<u>(5,181,547)</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive				
Real Estate Assessment	1,293,383	1,293,383	1,243,082	50,301
DRETAC-Treasurer	157,518	157,518	98,211	59,307
DRETAC-Prosecutor	143,179	143,179	107,913	35,266
Other	4,000	4,000	834	3,166
Certificate of Title-Administration	127,562	127,562	127,562	0
Community Development	1,764,648	1,799,256	681,203	1,118,053
Drug Control Grant	160,954	160,455	150,382	10,073
<i>Total General Government- Legislative and Executive</i>	<u>3,651,244</u>	<u>3,685,353</u>	<u>2,409,187</u>	<u>1,276,166</u>
General Government -				
Judicial				
Probate Court Conduct of Business	1,500	1,500	1,018	482
Indigent Guardianship	23,000	23,000	4,058	18,942
Eastern County Court	43,730	34,466	29,072	5,394
<i>Total General Government- Judicial</i>	<u>\$68,230</u>	<u>\$58,966</u>	<u>\$34,148</u>	<u>\$24,818</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, 2001*

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Public Safety</b>				
Indigent Drivers	\$23,681	\$23,681	\$7,344	\$16,337
Community Correction Grant	115,329	287,752	226,168	61,584
Youth Development Facility	1,056,718	1,108,606	1,014,671	93,935
Youth Services Grant	114,167	317,555	198,476	119,079
Child Abuse Grant	650	650	637	13
Emergency Management	293,046	362,323	298,562	63,761
Special Emergency Planning	31,583	46,256	34,934	11,322
Emergency 911	245,674	245,674	158,959	86,715
Drug Abuse Resistance Education	73,334	68,956	66,077	2,879
Drug Task Force	152,982	164,935	136,156	28,779
AMHA Grant	8,558	17,295	17,262	33
Ohio Crime Victims	77,227	75,627	73,301	2,326
Inmate Medical	78,673	56,210	56,064	146
<b>Total Public Safety</b>	<u>2,271,622</u>	<u>2,775,520</u>	<u>2,288,611</u>	<u>486,909</u>
<b>Public Works</b>				
Engineer	861,194	866,075	853,404	12,671
Roads	4,325,658	4,861,158	4,597,233	263,925
Bridges and Culverts	1,162,227	1,671,127	1,243,467	427,660
Viaduct Lighting	2,257	2,257	100	2,157
Litter Control	145,536	145,536	140,450	5,086
<b>Total Public Works</b>	<u>6,496,872</u>	<u>7,546,153</u>	<u>6,834,654</u>	<u>711,499</u>
<b>Health</b>				
Dog and Kennel	105,992	108,689	89,334	19,355
Marriage License Special	45,000	45,000	33,549	11,451
Solid Waste	935,257	885,257	730,345	154,912
169 Board	8,150,544	8,259,044	7,773,075	485,969
Community Mental Health	5,763,867	5,763,867	5,472,331	291,536
<b>Total Health</b>	<u>\$15,000,660</u>	<u>\$15,061,857</u>	<u>\$14,098,634</u>	<u>\$963,223</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
Human Services				
Public Assistance- Administration	\$17,857,137	\$17,733,806	\$14,750,827	2,982,979
Public Assistance- Social Service	691,895	771,895	687,516	84,379
Public Assistance-Transportation	1,266,769	1,290,583	1,211,600	78,983
Public Assistance-Senior Services Levy	1,068,531	1,068,531	383,640	684,891
Children Services Board	6,240,634	6,487,077	5,931,705	555,372
Receiving Home	1,148,195	1,170,752	1,051,249	119,503
Child Support Enforcement	1,746,562	1,742,357	1,238,209	504,148
Child Support Adjudication	153,693	198,912	164,030	34,882
Supported Living Services	39,000	39,000	39,000	0
Nursing Home	10,841,442	10,904,942	10,660,524	244,418
<b>Total Human Services</b>	<b>41,053,858</b>	<b>41,407,855</b>	<b>36,118,300</b>	<b>5,289,555</b>
Debt Service:				
Principal Retirement	121,499	121,499	121,499	0
Interest and Fiscal Charges	2,652	2,652	2,652	0
<b>Total Debt Service</b>	<b>124,151</b>	<b>124,151</b>	<b>124,151</b>	<b>0</b>
<i>Total Expenditures</i>	<i>68,666,637</i>	<i>70,659,855</i>	<i>61,907,685</i>	<i>8,752,170</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(6,953,825)</i>	<i>(9,062,834)</i>	<i>(5,492,211)</i>	<i>3,570,623</i>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	10,000	10,000	0	(10,000)
Advances Out	(25,000)	(25,000)	(25,000)	0
Operating Transfers In	1,462,672	1,611,308	1,142,824	(468,484)
Operating Transfers Out	(1,487,656)	(1,564,642)	(1,309,704)	254,938
<i>Total Other Sources (Uses)</i>	<i>(39,984)</i>	<i>31,666</i>	<i>(191,880)</i>	<i>(223,546)</i>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<i>(6,993,809)</i>	<i>(9,031,168)</i>	<i>(5,684,091)</i>	<i>3,347,077</i>
<i>Fund Balances Beginning of Year</i>	<i>16,754,048</i>	<i>16,754,048</i>	<i>16,754,048</i>	<i>0</i>
Prior Year Encumbrances Appropriated	4,232,082	4,232,082	4,232,082	0
<b>Fund Balances End of Year</b>	<b>\$13,992,321</b>	<b>\$11,954,962</b>	<b>\$15,302,039</b>	<b>\$3,347,077</b>

### ***Debt Service Fund***

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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***

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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, 2001*

	Construction	Coffee Creek	Permanent Improvement
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$3,044,824	\$458	\$982,321
Accounts Receivable	0	0	0
<i>Total Assets</i>	<b>\$3,044,824</b>	<b>\$458</b>	<b>\$982,321</b>
<b>Fund Equity</b>			
Fund Balance:			
Reserved for Encumbrances	\$2,303,826	\$0	\$649,204
Unreserved, Undesignated	740,998	458	333,117
<i>Total Fund Equity</i>	3,044,824	458	982,321
<i>Total Liabilities and Fund Equity</i>	<b>\$3,044,824</b>	<b>\$458</b>	<b>\$982,321</b>

<u>Ditch Maintenance</u>	<u>County Court Computer</u>	<u>Totals</u>
\$7,104	\$427,976	\$4,462,683
0	3,428	3,428
<u>\$7,104</u>	<u>\$431,404</u>	<u>\$4,466,111</u>
\$0	\$71,544	\$3,024,574
7,104	359,860	1,441,537
<u>7,104</u>	<u>431,404</u>	<u>4,466,111</u>
<u>\$7,104</u>	<u>\$431,404</u>	<u>\$4,466,111</u>

**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds  
For the Year Ended December 31, 2001*

	Construction	Coffee Creek	Permanent Improvement
<b>Revenues</b>			
Property and Other Local Taxes	\$0	\$0	\$278,874
Charges for Services	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	0	0	240,230
Interest	58,758	0	0
<i>Total Revenues</i>	<u>58,758</u>	<u>0</u>	<u>519,104</u>
<b>Expenditures</b>			
Current:			
General Government:			
Capital Outlay	1,098,200	0	591,265
Debt Service:			
Interest and Fiscal Charges	0	0	6,341
<i>Total Expenditures</i>	<u>1,098,200</u>	<u>0</u>	<u>597,606</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,039,442)</u>	<u>0</u>	<u>(78,502)</u>
<b>Other Financing Sources</b>			
Proceeds of Bonds	0	0	1,000,000
Proceeds of Notes	3,500,000	0	0
Operating Transfers In	50,000	0	150,000
Operating Transfers Out	(62,475)	0	0
<i>Total Other Financing Sources</i>	<u>3,487,525</u>	<u>0</u>	<u>1,150,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	2,448,083	0	1,071,498
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>596,741</u>	<u>458</u>	<u>(89,177)</u>
<i>Fund Balances End of Year</i>	<u><u>\$3,044,824</u></u>	<u><u>\$458</u></u>	<u><u>\$982,321</u></u>

<u>Ditch Maintenance</u>	<u>County Court Computer</u>	<u>Totals</u>
\$0	\$0	\$278,874
2,091	88,596	90,687
0	53,952	53,952
0	0	240,230
13	0	58,771
<u>2,104</u>	<u>142,548</u>	<u>722,514</u>
0	74,782	1,764,247
<u>0</u>	<u>0</u>	<u>6,341</u>
<u>0</u>	<u>74,782</u>	<u>1,770,588</u>
<u>2,104</u>	<u>67,766</u>	<u>(1,048,074)</u>
0	0	1,000,000
0	0	3,500,000
0	0	200,000
<u>0</u>	<u>(29,342)</u>	<u>(91,817)</u>
<u>0</u>	<u>(29,342)</u>	<u>4,608,183</u>
2,104	38,424	3,560,109
<u>5,000</u>	<u>392,980</u>	<u>906,002</u>
<u>\$7,104</u>	<u>\$431,404</u>	<u>\$4,466,111</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Interest	\$11,000	\$11,000	\$52,773	\$41,773
<b>Expenditures</b>				
Capital Outlay	115,837	3,615,837	3,402,026	213,811
<i>Excess of Revenues Under Expenditures</i>	<u>(104,837)</u>	<u>(3,604,837)</u>	<u>(3,349,253)</u>	<u>255,584</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of Notes	0	3,500,000	3,500,000	0
Operating Transfers In	50,000	50,000	50,000	0
Operating Transfers Out	<u>(62,475)</u>	<u>(62,475)</u>	<u>(62,475)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(12,475)</u>	<u>3,487,525</u>	<u>3,487,525</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(117,312)	(117,312)	138,272	255,584
<i>Fund Balance Beginning of Year</i>	446,771	446,771	446,771	0
Prior Year Encumbrances Appropriated	<u>149,970</u>	<u>149,970</u>	<u>149,970</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$479,429</u></u>	<u><u>\$479,429</u></u>	<u><u>\$735,013</u></u>	<u><u>\$255,584</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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	458	458	458	0
<i>Fund Balance End of Year</i>	<u>\$458</u>	<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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Property and Other Local Taxes	\$22,500	\$22,500	\$13,186	(\$9,314)
Intergovernmental	406,975	406,975	240,230	(166,745)
<i>Total Revenues</i>	429,475	429,475	253,416	(176,059)
<b>Expenditures</b>				
Capital Outlay	552,600	1,578,464	1,240,469	337,995
<i>Excess of Revenues Under Expenditures</i>	(123,125)	(1,148,989)	(987,053)	161,936
<b>Other Financing Sources</b>				
Proceeds of Bonds	0	1,000,000	1,000,000	0
Operating Transfers In	0	0	150,000	150,000
<i>Total Other Financing Sources</i>	0	1,000,000	1,150,000	150,000
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(123,125)	(148,989)	162,947	311,936
<i>Fund Balance Beginning of Year</i>	169,306	169,306	169,306	0
Prior Year Encumbrances Appropriated	864	864	864	0
<i>Fund Balance End of Year</i>	\$47,045	\$21,181	\$333,117	\$311,936

**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, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$10,000	\$10,000	\$2,091	(\$7,909)
<b>Expenditures</b>				
Capital Outlay	5,000	7,000	0	7,000
<i>Excess of Revenues Over Expenditures</i>	5,000	3,000	2,091	(909)
<i>Fund Balance Beginning of Year</i>	5,000	5,000	5,000	0
<i>Fund Balance End of Year</i>	<u>\$10,000</u>	<u>\$8,000</u>	<u>\$7,091</u>	<u>(\$909)</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Court Computer Fund*  
*For the Year Ended December 31, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Charges for Services	\$110,000	\$110,000	\$89,927	(\$20,073)
Fines and Forfeitures	29,000	29,000	52,593	23,593
<i>Total Revenues</i>	139,000	139,000	142,520	3,520
<b>Expenditures</b>				
Capital Outlay	154,999	223,538	146,326	77,212
<i>Excess of Revenues Under Expenditures</i>	(15,999)	(84,538)	(3,806)	80,732
<b>Other Financing Sources (Uses)</b>				
Operating Transfers Out	(22,000)	(39,342)	(29,342)	10,000
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(37,999)	(123,880)	(33,148)	90,732
<i>Fund Balance Beginning of Year</i>	384,952	384,952	384,952	0
Prior Year Encumbrances Appropriated	899	899	899	0
<i>Fund Balance End of Year</i>	<u>\$347,852</u>	<u>\$261,971</u>	<u>\$352,703</u>	<u>\$90,732</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Combining Capital Projects*  
*For the Year Ended December 31, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Property and Other Local Taxes	\$22,500	\$22,500	\$13,186	(\$9,314)
Charges for Services	120,000	120,000	92,018	(27,982)
Fines and Forfeitures	29,000	29,000	52,593	23,593
Intergovernmental	406,975	406,975	240,230	(166,745)
Interest	11,000	11,000	52,773	41,773
<i>Total Revenues</i>	<u>589,475</u>	<u>589,475</u>	<u>450,800</u>	<u>(138,675)</u>
<b>Expenditures</b>				
Capital Outlay				
Construction	115,837	3,615,837	3,402,026	213,811
Permanent Improvement	552,600	1,578,464	1,240,469	337,995
Ditch Maintenance	5,000	7,000	0	7,000
County Computer Court	154,999	223,538	146,326	77,212
<i>Total Expenditures</i>	<u>828,436</u>	<u>5,424,839</u>	<u>4,788,821</u>	<u>636,018</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(238,961)</u>	<u>(4,835,364)</u>	<u>(4,338,021)</u>	<u>497,343</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of Bonds	0	1,000,000	1,000,000	0
Proceeds of Notes	0	3,500,000	3,500,000	0
Operating Transfers In	50,000	50,000	200,000	150,000
Operating Transfers Out	(84,475)	(101,817)	(91,817)	10,000
<i>Total Other Financing Sources</i>	<u>(34,475)</u>	<u>4,448,183</u>	<u>4,608,183</u>	<u>160,000</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	<u>(273,436)</u>	<u>(387,181)</u>	<u>270,162</u>	<u>657,343</u>
<i>Fund Balances Beginning of Year</i>	1,006,487	1,006,487	1,006,487	0
Prior Year Encumbrances Appropriated	<u>151,733</u>	<u>151,733</u>	<u>151,733</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$884,784</u></u>	<u><u>\$771,039</u></u>	<u><u>\$1,428,382</u></u>	<u><u>\$657,343</u></u>

### *Enterprise Fund*

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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*

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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*

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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*

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

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*All Expendable Trust and Agency Funds*  
*December 31, 2001*

	<u>Mental Retardation</u>	<u>Children's Trust</u>	<u>County Trust</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$237,320	\$40,790	\$0
Cash and Cash Equivalents in			
Segregated Accounts	0	233,620	78,822
Receivables:			
Taxes	0	0	0
Accounts	0	0	0
Special Assessments	0	0	0
Accrued Interest	0	0	1,727
Due from Other Governments	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u><u>\$237,320</u></u>	<u><u>\$274,410</u></u>	<u><u>\$80,549</u></u>
<b>Liabilities</b>			
Due to County Funds:			
Property and Other Taxes	\$0	\$0	\$0
Special Assessments	0	0	0
Due to Other Governments	0	0	0
Deferred Revenue	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><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
<b>Fund Equity</b>			
Fund Balance:			
Reserved for Encumbrances	926	8,509	0
Unreserved, Undesignated	<u>236,394</u>	<u>265,901</u>	<u>80,549</u>
<i>Total Fund Equity</i>	<u><u>237,320</u></u>	<u><u>274,410</u></u>	<u><u>80,549</u></u>
<i>Total Liabilities and Fund Equity</i>	<u><u>\$237,320</u></u>	<u><u>\$274,410</u></u>	<u><u>\$80,549</u></u>



County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	All Agency Funds	Totals
\$0	\$0	\$194,682	\$5,948,926	\$6,421,718
41,687	10,781	0	1,028,063	1,392,973
0	0	0	69,608,111	69,608,111
0	0	0	4,497,490	4,497,490
0	0	0	1,326,345	1,326,345
0	0	0	0	1,727
0	0	0	5,958,419	5,958,419
<u>\$41,687</u>	<u>\$10,781</u>	<u>\$194,682</u>	<u>\$88,367,354</u>	<u>\$89,206,783</u>
\$0	\$0	\$0	\$12,275,023	\$12,275,023
0	0	0	1,326,345	1,326,345
0	0	0	62,090,764	62,090,764
0	0	0	5,279,544	5,279,544
0	0	0	2,694,042	2,694,042
0	0	0	4,701,636	4,701,636
<u>0</u>	<u>0</u>	<u>0</u>	<u>88,367,354</u>	<u>88,367,354</u>
0	0	0	0	9,435
<u>41,687</u>	<u>10,781</u>	<u>194,682</u>	<u>0</u>	<u>829,994</u>
<u>41,687</u>	<u>10,781</u>	<u>194,682</u>	<u>0</u>	<u>839,429</u>
<u>\$41,687</u>	<u>\$10,781</u>	<u>\$194,682</u>	<u>\$88,367,354</u>	<u>\$89,206,783</u>

**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Expendable Trust Funds  
For the Year Ended December 31, 2001*

	Mental Retardation	Children's Trust	County Trust
<b>Revenues</b>			
Fines and Forfeitures	\$0	\$0	\$0
Intergovernmental	0	198,919	6,083
Interest	9,243	205	382
Other	32,628	22,019	0
<i>Total Revenues</i>	<u>41,871</u>	<u>221,143</u>	<u>6,465</u>
<b>Expenditures</b>			
Current:			
Public Safety	0	0	0
Human Services	4,361	234,685	6,073
<i>Total Expenditures</i>	<u>4,361</u>	<u>234,685</u>	<u>6,073</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	37,510	(13,542)	392
<b>Other Financing Sources</b>			
Operating Transfers In	0	4,467	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	37,510	(9,075)	392
<i>Fund Balances Beginning of Year</i>	<u>199,810</u>	<u>283,485</u>	<u>80,157</u>
<i>Fund Balances End of Year</i>	<u><u>\$237,320</u></u>	<u><u>\$274,410</u></u>	<u><u>\$80,549</u></u>

County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Totals
\$0	\$39,984	\$0	\$39,984
118,431	0	0	323,433
236	99	8,859	19,024
0	0	0	54,647
118,667	40,083	8,859	437,088
0	34,614	0	34,614
138,189	0	2,492	385,800
138,189	34,614	2,492	420,414
(19,522)	5,469	6,367	16,674
0	0	0	4,467
(19,522)	5,469	6,367	21,141
61,209	5,312	188,315	818,288
\$41,687	\$10,781	\$194,682	\$839,429

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Mental Retardation Fund*  
*For the Year Ended December 31, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Interest	\$7,200	\$7,200	\$8,813	\$1,613
Other	8,000	8,000	35,762	27,762
<i>Total Revenues</i>	<u>15,200</u>	<u>15,200</u>	<u>44,575</u>	<u>29,375</u>
<b>Expenditures</b>				
Current:				
Human Services				
Materials and Supplies	8,866	8,866	5,175	3,691
Contractual Services	1,000	1,000	0	1,000
Capital Outlay	26,246	25,880	349	25,531
<i>Total Expenditures</i>	<u>36,112</u>	<u>35,746</u>	<u>5,524</u>	<u>30,222</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(20,912)	(20,546)	39,051	59,597
<i>Fund Balance Beginning of Year</i>	191,733	191,733	191,733	0
Prior Year Encumbrances Appropriated	4,943	4,943	4,943	0
<i>Fund Balance End of Year</i>	<u>\$175,764</u>	<u>\$176,130</u>	<u>\$235,727</u>	<u>\$59,597</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Children's Trust Fund*  
*For the Year Ended December 31, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$9,924	\$17,424	\$13,269	(\$4,155)
Other	25,000	25,000	24,092	(908)
<i>Total Revenues</i>	<u>34,924</u>	<u>42,424</u>	<u>37,361</u>	<u>(5,063)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Contractual Services	43,110	50,610	35,462	15,148
<i>Excess of Revenues Over (Under) Expenditures</i>	(8,186)	(8,186)	1,899	10,085
<b>Other Financing Sources</b>				
Operating Transfers In	0	0	4,467	4,467
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(8,186)	(8,186)	6,366	14,552
<i>Fund Balance Beginning of Year</i>	16,805	16,805	16,805	0
Prior Year Encumbrances Appropriated	9,110	9,110	9,110	0
<i>Fund Balance End of Year</i>	<u><u>\$17,729</u></u>	<u><u>\$17,729</u></u>	<u><u>\$32,281</u></u>	<u><u>\$14,552</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Nursing Home Memorial Fund*  
*For the Year Ended December 31, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Interest	\$1,200	\$1,200	\$8,493	\$7,293
Other	500	500	0	(500)
<i>Total Revenues</i>	<u>1,700</u>	<u>1,700</u>	<u>8,493</u>	<u>6,793</u>
<b>Expenditures</b>				
Current:				
Human Services				
Materials and Supplies	10,038	10,038	238	9,800
Capital Outlay	10,000	10,000	2,254	7,746
<i>Total Expenditures</i>	<u>20,038</u>	<u>20,038</u>	<u>2,492</u>	<u>17,546</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(18,338)	(18,338)	6,001	24,339
<i>Fund Balance Beginning of Year</i>	188,277	188,277	188,277	0
Prior Year Encumbrances Appropriated	38	38	38	0
<i>Fund Balance End of Year</i>	<u><u>\$169,977</u></u>	<u><u>\$169,977</u></u>	<u><u>\$194,316</u></u>	<u><u>\$24,339</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget and Actual (Non-GAAP Basis)*  
*All Expendable Trust Funds*  
*For the Year Ended December 31, 2001*

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$9,924	\$17,424	\$13,269	(\$4,155)
Interest	8,400	8,400	17,306	8,906
Other	33,500	33,500	59,854	26,354
<i>Total Revenues</i>	<u>51,824</u>	<u>59,324</u>	<u>90,429</u>	<u>31,105</u>
<b>Expenditures</b>				
Current:				
Human Services				
Mental Retardation	36,112	35,746	5,524	30,222
Children's Trust	43,110	50,610	35,462	15,148
Nursing Home Memorial	20,038	20,038	2,492	17,546
<i>Total Expenditures</i>	<u>99,260</u>	<u>106,394</u>	<u>43,478</u>	<u>62,916</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(47,436)	(47,070)	46,951	94,021
<b>Other Financing Sources</b>				
Operating Transfers In	0	0	4,467	4,467
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(47,436)	(47,070)	51,418	98,488
<i>Fund Balances Beginning of Year</i>	396,815	396,815	396,815	0
Prior Year Encumbrances Appropriated	14,091	14,091	14,091	0
<i>Fund Balances End of Year</i>	<u>\$363,470</u>	<u>\$363,836</u>	<u>\$462,324</u>	<u>\$98,488</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2001*

	Balance 12/31/00	Additions	Reductions	Balance 12/31/01
<b>Undivided General Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,337,277	\$62,816,712	\$62,284,714	\$2,869,275
Receivables:				
Taxes	57,151,862	56,211,145	57,151,862	56,211,145
Special Assessments	1,531,258	1,326,345	1,531,258	1,326,345
<i>Total Assets</i>	<u>\$61,020,397</u>	<u>\$120,354,202</u>	<u>\$120,967,834</u>	<u>\$60,406,765</u>
<b>Liabilities</b>				
Due to County Funds:				
Property and Other Taxes	\$10,675,344	\$12,275,023	\$10,675,344	\$12,275,023
Special Assessments	1,531,258	1,326,345	1,531,258	1,326,345
Due to Other Governments	48,813,795	46,805,397	48,813,795	46,805,397
<i>Total Liabilities</i>	<u>\$61,020,397</u>	<u>\$60,406,765</u>	<u>\$61,020,397</u>	<u>\$60,406,765</u>
<b>Auto License</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$30	\$107,506	\$107,506	\$30
Due from Other Governments	578,535	590,055	578,535	590,055
<i>Total Assets</i>	<u>\$578,565</u>	<u>\$697,561</u>	<u>\$686,041</u>	<u>\$590,085</u>
<b>Liabilities</b>				
Deferred Revenue	\$525,634	\$533,590	\$525,634	\$533,590
Due to Other Governments	52,931	56,495	52,931	56,495
<i>Total Liabilities</i>	<u>\$578,565</u>	<u>\$590,085</u>	<u>\$578,565</u>	<u>\$590,085</u>
<b>Cigarette Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$14	\$6,385	\$6,229	\$170
<b>Liabilities</b>				
Due to Other Governments	\$14	\$6,385	\$6,229	\$170
<b>Township Gas Tax</b>				
<b>Assets</b>				
Due from Other Governments	\$659,473	\$650,681	\$659,473	\$650,681
<b>Liabilities</b>				
Deferred Revenue	\$544,820	\$537,550	\$544,820	\$537,550
Due to Other Governments	114,653	113,131	114,653	113,131
<i>Total Liabilities</i>	<u>\$659,473</u>	<u>\$650,681</u>	<u>\$659,473</u>	<u>\$650,681</u>

(continued)



**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 2001*

	Balance 12/31/00	Additions	Reductions	Balance 12/31/01
<b><i>Undivided Local Government</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3	\$4,076,922	\$4,076,925	\$0
Due from Other Governments	1,491,611	1,453,030	1,491,611	1,453,030
<i>Total Assets</i>	<u>\$1,491,614</u>	<u>\$5,529,952</u>	<u>\$5,568,536</u>	<u>\$1,453,030</u>
<b>Liabilities</b>				
Deferred Revenue	\$1,267,382	\$1,268,981	\$1,267,382	\$1,268,981
Due to Other Governments	224,232	4,260,971	4,301,154	184,049
<i>Total Liabilities</i>	<u>\$1,491,614</u>	<u>\$5,529,952</u>	<u>\$5,568,536</u>	<u>\$1,453,030</u>
<b><i>Trailer Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$83,200	\$581,625	\$597,852	\$66,973
<b>Liabilities</b>				
Due to Other Governments	\$83,200	\$581,625	\$597,852	\$66,973
<b><i>Law Library</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$27,816	\$164,900	\$163,842	\$28,874
Cash and Cash Equivalents in Segregated Accounts	31,488	282,641	294,290	19,839
Accounts Receivable	1,170	6,048	1,170	6,048
<i>Total Assets</i>	<u>\$60,474</u>	<u>\$453,589</u>	<u>\$459,302</u>	<u>\$54,761</u>
<b>Liabilities</b>				
Due to Other Governments	\$60,474	\$453,589	\$459,302	\$54,761
<b><i>Unclaimed Forfeited Land</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$77,346	\$22,557	\$66,531	\$33,372
<b>Liabilities</b>				
Undistributed Monies	\$77,346	\$22,557	\$66,531	\$33,372

(continued)

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 2001*

	Balance 12/31/00	Additions	Reductions	Balance 12/31/01
<b><i>Undivided Personal Property</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$299,730	\$15,298,251	\$15,243,182	\$354,799
Taxes Receivable	13,045,142	13,396,966	13,045,142	13,396,966
<i>Total Assets</i>	<u>\$13,344,872</u>	<u>\$28,695,217</u>	<u>\$28,288,324</u>	<u>\$13,751,765</u>
<b>Liabilities</b>				
Due to Other Governments	<u>\$13,344,872</u>	<u>\$28,695,217</u>	<u>\$28,288,324</u>	<u>\$13,751,765</u>
 <b><i>Library and Local Government</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,093,119	\$4,093,119	\$0
Due from Other Governments	2,345,904	2,324,707	2,345,904	2,324,707
<i>Total Assets</i>	<u>\$2,345,904</u>	<u>\$6,417,826</u>	<u>\$6,439,023</u>	<u>\$2,324,707</u>
<b>Liabilities</b>				
Deferred Revenue	\$2,057,449	\$2,040,683	\$2,057,449	\$2,040,683
Due to Other Governments	288,455	284,024	288,455	284,024
<i>Total Liabilities</i>	<u>\$2,345,904</u>	<u>\$2,324,707</u>	<u>\$2,345,904</u>	<u>\$2,324,707</u>
 <b><i>Inheritance Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$880,060</u>	<u>\$1,808,091</u>	<u>\$2,195,111</u>	<u>\$493,040</u>
<b>Liabilities</b>				
Due to Other Governments	<u>\$880,060</u>	<u>\$1,808,091</u>	<u>\$2,195,111</u>	<u>\$493,040</u>
 <b><i>Payroll Clearing</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$212,002</u>	<u>\$309</u>	<u>\$104,336</u>	<u>\$107,975</u>
<b>Liabilities</b>				
Undistributed Monies	<u>\$212,002</u>	<u>\$309</u>	<u>\$104,336</u>	<u>\$107,975</u>

(continued)

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 2001*

	Balance 12/31/00	Additions	Reductions	Balance 12/31/01
<b><i>Economic Development</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,704	\$0	\$0	\$4,704
<b>Liabilities</b>				
Due to Other Governments	\$4,704	\$0	\$0	\$4,704
<b><i>Prepayment</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,181	\$178,074	\$0	\$183,255
<b>Liabilities</b>				
Due to Other Governments	\$5,181	\$178,074	\$0	\$183,255
<b><i>Metropolitan Park</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$62,689	\$47,164	\$57,467	\$52,386
<b>Liabilities</b>				
Undistributed Monies	\$62,689	\$47,164	\$57,467	\$52,386
<b><i>Board of Health</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$871,743	\$1,259,427	\$1,226,106	\$905,064
Accounts Receivable	408	0	408	0
<i>Total Assets</i>	<u>\$872,151</u>	<u>\$1,259,427</u>	<u>\$1,226,514</u>	<u>\$905,064</u>
<b>Liabilities</b>				
Undistributed Monies	<u>\$872,151</u>	<u>\$1,259,427</u>	<u>\$1,226,514</u>	<u>\$905,064</u>
<b><i>Soil and Water Special</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$73,780	\$164,485	\$168,928	\$69,337
<b>Liabilities</b>				
Undistributed Monies	<u>\$73,780</u>	<u>\$164,485</u>	<u>\$168,928</u>	<u>\$69,337</u>

(continued)

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 2001*

	Balance 12/31/00	Additions	Reductions	Balance 12/31/01
<b><i>Court Agency</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents				
Segregated Accounts	\$509,589	\$24,699,782	\$24,670,368	\$539,003
Interest	923	0	923	0
<b>Total Assets</b>	<b>\$510,512</b>	<b>\$24,699,782</b>	<b>\$24,671,291</b>	<b>\$539,003</b>
<b>Liabilities</b>				
Undistributed Monies	\$510,512	\$24,699,782	\$24,671,291	\$539,003
<b><i>County Agency</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in				
Segregated Accounts	\$404,666	\$2,124,642	\$2,273,961	\$255,347
<b>Liabilities</b>				
Undistributed Monies	\$404,666	\$2,124,642	\$2,273,961	\$255,347
<b><i>Alimony/Support</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in				
Segregated Accounts	\$411,898	\$5,045	\$206,749	\$210,194
Accounts Receivable	4,443,584	4,491,442	4,443,584	4,491,442
<b>Total Assets</b>	<b>\$4,855,482</b>	<b>\$4,496,487</b>	<b>\$4,650,333</b>	<b>\$4,701,636</b>
<b>Liabilities</b>				
Deposits Held and Due to Others	\$4,855,482	\$4,496,487	\$4,650,333	\$4,701,636
<b><i>Inmate</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in				
Segregated Accounts	\$5,670	\$134,643	\$136,633	\$3,680
<b>Liabilities</b>				
Undistributed Monies	\$5,670	\$134,643	\$136,633	\$3,680
<b><i>Refund Occupancy</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$487,201	\$241,578	\$224,298	\$504,481
<b>Liabilities</b>				
Undistributed Monies	\$487,201	\$241,578	\$224,298	\$504,481

(continued)

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 2001*

	Balance 12/31/00	Additions	Reductions	Balance 12/31/01
<b>Homestead and Rollback</b>				
<b>Assets</b>				
Due from Other Governments	\$612,127	\$0	\$0	\$612,127
<b>Liabilities</b>				
Deferred Revenues	\$612,127	\$0	\$0	\$612,127
<b>Metro Housing Authority Pilot</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$40,919	\$0	\$40,919
<b>Liabilities</b>				
Due to Other Governments	\$0	\$40,919	\$0	\$40,919
<b>Ashtabula City Permit Fees</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$273,975	\$265,975	\$8,000
<b>Liabilities</b>				
Due to Other Governments	\$0	\$273,975	\$265,975	\$8,000
<b>Family and Children</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$223,397	\$223,397	\$223,397	\$223,397
<b>Liabilities</b>				
Undistributed Monies	\$223,397	\$223,397	\$223,397	\$223,397
<b>Local Government Revenue Assistance</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$926,791	\$926,791	\$0
Due From Other Governments	286,614	327,819	286,614	327,819
<i>Total Assets</i>	<u>\$286,614</u>	<u>\$1,254,610</u>	<u>\$1,213,405</u>	<u>\$327,819</u>
<b>Liabilities</b>				
Deferred Revenue	\$286,614	\$286,613	\$286,614	\$286,613
Due to Other Governments	0	41,206	0	41,206
<i>Total Liabilities</i>	<u>\$286,614</u>	<u>\$327,819</u>	<u>\$286,614</u>	<u>\$327,819</u>

(continued)

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 2001*

	Balance 12/31/00	Additions	Reductions	Balance 12/31/01
<b>Ohio Elections Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$375	\$0	\$375	\$0
<b>Liabilities</b>				
Due to Other Governments	\$375	\$0	\$375	\$0
<b>Unemployment Compensation</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,116	\$40,847	\$39,088	\$2,875
<b>Liabilities</b>				
Due to Other Governments	\$1,116	\$40,847	\$39,088	\$2,875
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,647,664	\$92,373,034	\$92,071,772	\$5,948,926
Cash and Cash Equivalents in Segregated Accounts	1,363,311	27,246,753	27,582,001	1,028,063
Receivables:				
Taxes	70,197,004	69,608,111	70,197,004	69,608,111
Accounts	4,445,162	4,497,490	4,445,162	4,497,490
Special Assessments	1,531,258	1,326,345	1,531,258	1,326,345
Accrued Interest	923	0	923	0
Due from Other Governments	5,974,264	5,346,292	5,362,137	5,958,419
<b>Total Assets</b>	<b>\$89,159,586</b>	<b>\$200,398,025</b>	<b>\$201,190,257</b>	<b>\$88,367,354</b>
<b>Liabilities</b>				
Due to County Funds:				
Property and Other Taxes	\$10,675,344	\$12,275,023	\$10,675,344	\$12,275,023
Special Assessments	1,531,258	1,326,345	1,531,258	1,326,345
Due to Other Governments	63,874,062	83,639,946	85,423,244	62,090,764
Deferred Revenue	5,294,026	4,667,417	4,681,899	5,279,544
Undistributed Monies	2,929,414	28,917,984	29,153,356	2,694,042
Deposits Held and Due to Others	4,855,482	4,496,487	4,650,333	4,701,636
<b>Total Liabilities</b>	<b>\$89,159,586</b>	<b>\$135,323,202</b>	<b>\$136,115,434</b>	<b>\$88,367,354</b>

### ***General Fixed Assets Account Group***

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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, 2001*

	Total	Land	Buildings		Improvements Other Than Buildings	Equipment	Vehicles
			Buildings	Buildings			
General Government:							
Legislative and Executive	\$12,372,587	\$216,888	\$10,800,262	\$169,062	\$874,178	\$312,197	
Judicial	3,091,492	39,920	2,486,865	26,365	523,357	14,985	
Public Safety	1,953,492	10,636	235,807	2,059	518,133	1,186,857	
Public Works	5,561,901	53,100	1,280,548	53,642	2,381,266	1,793,345	
Health	7,948,942	6,919	6,200,623	175,895	264,889	1,300,616	
Human Services	2,914,136	72,604	1,301,172	6,250	791,117	742,993	
<b>Total General Fixed Assets</b>	<b>33,842,550</b>	<b>400,067</b>	<b>22,305,277</b>	<b>433,273</b>	<b>5,352,940</b>	<b>5,350,993</b>	
Allocated to Functions							
Construction in Progress	1,647,502	0	1,647,502	0	0	0	
<b>Total General Fixed Assets</b>	<b>\$35,490,052</b>	<b>\$400,067</b>	<b>\$23,952,779</b>	<b>\$433,273</b>	<b>\$5,352,940</b>	<b>\$5,350,993</b>	



**Ashtabula County, Ohio**  
*Schedule of Changes in General Fixed Assets*  
*By Function*  
*For the Year Ended December 31, 2001*

	General Fixed Assets 12/31/00	Additions	Deletions	General Fixed Assets 12/31/01
General Government:				
Legislative and Executive	\$12,094,736	\$310,931	\$33,080	\$12,372,587
Judicial	3,082,243	23,018	13,769	3,091,492
Public Safety	2,276,972	184,665	508,145	1,953,492
Public Works	5,423,199	280,462	141,760	5,561,901
Health	7,893,932	85,556	30,546	7,948,942
Human Services	2,799,626	229,491	114,981	2,914,136
Total General Fixed Assets Allocated to Functions	33,570,708	1,114,123	842,281	33,842,550
Construction in Progress	615,877	1,223,321	191,696	1,647,502
<b>Total General Fixed Assets</b>	<b>\$34,186,585</b>	<b>\$2,337,444</b>	<b>\$1,033,977</b>	<b>\$35,490,052</b>

**Ashtabula County, Ohio**  
*Schedule of General Fixed Assets by Source*  
 December 31, 2001

***General Fixed Assets***

Land	\$400,067
Buildings	22,305,277
Improvements Other Than Buildings	433,273
Equipment	5,352,940
Vehicles	5,350,993
Construction in Progress	<u>1,647,502</u>
<b><i>Total</i></b>	<b><u><u>\$35,490,052</u></u></b>

***Investment in General Fixed Assets from:***

Prior to December 31, 1989	\$2,315,809
General Obligation Notes	10,246,769
State Grants	205,121
General Fund Revenues	4,010,378
Special Revenue Fund Revenues	9,966,266
Capital Projects Funds	<u>8,745,709</u>
<b><i>Total</i></b>	<b><u><u>\$35,490,052</u></u></b>

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

Year	General											Totals	
	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
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
1992	5,125,852	1,870,301	4,316,283	3,838,244	9,500,382	25,205,559	191,723	0	323,300	757,322	0	1,150,250	52,279,216

(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
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	264,571	84,013,037
1999	10,858,053	7,552,179	5,892,169	118,046	789,552	49,724,780	355,427	1,728,642	323,516	77,342,364
1998	10,220,188	7,154,163	5,715,016	149,226	628,262	42,245,518	353,743	1,406,506	1,164,808	69,037,430
1997	9,242,400	7,183,266	6,065,398	326,215	515,713	37,959,253	374,317	1,340,997	34,889	63,042,448
1996	8,041,755	6,352,964	5,383,686	105,723	548,954	39,037,877	496,462	1,461,182	927,033	62,355,636
1995	7,837,767	5,898,495	6,071,924	116,100	567,666	38,052,662	456,544	1,419,755	429,841	60,850,754
1994	7,916,030	5,984,299	4,534,428	67,133	507,337	40,376,068	410,145	964,762	471,698	61,231,900
1993	13,074,530	N/A	5,483,174	127,672	371,943	33,288,446	427,710	677,368	543,852	53,994,695
1992	12,532,337	N/A	5,443,271	155,236	301,000	33,189,111	455,558	788,463	497,674	53,362,650

(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
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
1992	8,142,279	5,988,123	73.54	254,936	6,243,059	76.67	228,909	2.8

(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
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
1992	8,754,671	8,696,590	656,135	9,352,725	1,019,449

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
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
1992	663,278,100	1,895,080,286	251,778,648	286,112,100	139,624,556	558,498,224	1,054,681,304	2,739,690,610	39

Source: Ashtabula County Auditor

(1) This amount is calculated by dividing the assessed value by the assessment percentage. The percentages for 2001 were 35 percent for all real property, 35 percent for public utility real, 88 percent for public utility tangible, and 25 percent for tangible personal.

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

	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
<b>County Units</b>										
General Fund	\$1.97	\$1.97	\$1.97	\$2.34	\$2.34	\$2.34	\$2.34	\$2.34	\$2.34	\$2.37
Debt Service Fund	0.54	0.54	0.54	0.17	0.17	0.31	0.31	0.31	0.33	0.30
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	----	----	----	----	----	----	----	----
Library	----	----	----	----	----	----	0.50	0.50	----	----
<b>Total County Rate</b>	<b>9.70</b>	<b>9.70</b>	<b>8.70</b>	<b>8.70</b>	<b>8.70</b>	<b>8.84</b>	<b>9.34</b>	<b>9.34</b>	<b>8.86</b>	<b>8.86</b>
<b>Townships</b>										
Andover	11.33	11.33	11.33	11.33	11.33	7.33	7.33	7.33	7.33	7.33
Ashtabula	15.18	14.18	14.18	14.18	14.18	14.18	14.18	14.18	14.18	12.68
Austinburg	8.98	9.73	10.86	10.86	10.86	10.86	13.06	9.98	10.63	10.83
Cherry Valley	6.58	6.58	6.58	6.58	6.58	4.58	4.58	4.58	4.58	4.58
Colebrook	6.73	7.23	7.23	7.23	7.23	7.23	7.23	7.13	6.63	6.63
Denmark	7.39	7.39	5.89	5.89	5.89	5.89	5.89	4.89	4.89	4.89
Dorset	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
Geneva	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
Harpersfield	8.25	8.25	8.25	8.25	8.28	8.28	8.28	8.28	9.43	7.43
Hartsgrove	9.38	9.38	9.38	9.38	9.38	7.88	7.88	5.88	5.88	3.48
Jefferson	8.98	7.98	7.98	8.98	8.98	8.98	8.16	8.16	6.16	7.16
Kingsville	12.68	11.68	11.68	11.68	11.68	11.68	11.78	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	7.98
Monroe	14.18	14.18	12.68	12.68	12.68	12.18	12.18	9.68	9.68	9.68
Morgan	12.48	12.98	12.98	12.98	12.98	12.98	12.98	9.98	9.98	9.98
New Lyme	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	4.98	4.48
Orwell	6.23	6.23	6.23	6.23	6.23	6.23	6.13	6.13	5.63	5.63
Pierpont	10.68	10.68	10.68	10.68	10.68	10.68	10.68	10.68	10.68	8.18
Plymouth	11.28	11.28	11.28	9.78	8.28	8.28	7.28	7.28	7.28	7.28
Richmond	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58	3.58
Rome	8.98	7.98	7.98	8.98	8.98	8.98	6.98	6.98	6.98	6.98
Saybrook	14.03	15.03	14.28	14.28	14.28	14.28	14.28	14.28	14.28	14.28
Sheffield	9.68	9.68	9.68	9.68	12.68	12.68	12.68	12.68	6.18	6.18

(continued)



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

	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
<b>Townships</b>										
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	11.58	11.58	11.58	11.58	11.58
Williamsfield	12.94	12.94	12.94	12.94	12.94	10.94	10.94	10.94	10.94	10.94
Windsor	15.98	15.98	16.48	16.48	16.48	13.98	10.98	9.98	9.98	9.98
<b>School Districts</b>										
Ashtabula A.S.D.	49.30	49.30	44.30	38.30	38.30	38.30	38.30	38.30	38.30	38.30
Buckeye L.S.D.	43.61	43.61	38.81	47.71	47.71	47.71	47.71	43.71	38.81	38.81
Conneaut C.S.D.	45.83	45.83	42.84	42.84	43.74	43.74	43.74	43.74	44.74	44.74
Geneva A.S.D.	46.98	46.98	46.98	46.98	46.98	46.98	46.98	46.24	42.24	38.84
Grand Valley L.S.D.	50.71	43.14	43.29	43.29	43.29	43.38	43.38	43.38	43.62	39.01
Jefferson A.L.S.D.	47.97	44.97	43.97	43.97	43.97	43.97	40.97	40.97	36.47	35.47
Pymatuning Valley L.S.D.	40.63	35.73	35.08	36.03	36.03	36.03	36.03	35.83	35.78	38.53
Ledgemont L.S.D.	59.08	59.50	59.50	64.05	64.05	54.20	55.70	55.70	62.90	65.30
<b>Joint Vocational School</b>										
Vocational Education	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11
<b>Cities</b>										
Ashtabula	12.61	12.31	12.31	12.31	12.31	12.31	12.31	12.31	9.50	9.36
Conneaut	11.11	12.11	13.27	14.77	15.07	15.98	15.57	13.88	12.83	12.82
Geneva	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	12.47	12.47
<b>Villages</b>										
Andover	12.81	12.81	10.81	10.81	12.81	10.81	13.01	13.01	15.21	12.81
Geneva on the Lake	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80
Jefferson	10.28	10.28	10.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
North Kingsville	6.18	6.18	5.18	5.18	5.18	4.18	4.18	4.18	5.68	5.68
Rock Creek	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	11.57	11.57
Orwell	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	9.25	9.60
<b>Ambulance Districts</b>										
Jefferson Ambulance District	4.80	4.80	5.50	5.50	2.00	2.00	2.00	1.30	1.30	1.30
Northwest Ambulance District	3.30	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77
South Central Ambulance District	3.19	3.19	3.19	3.19	3.69	3.69	3.69	3.69	3.69	3.69
<b>Miscellaneous</b>										
Orwell Joint Recreational District	1.00	1.00	1.00	1.00	1.00	1.00				
Harbor Topky Library	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)
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
1992	679,609	455,558	67	224,051

(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>
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
1992	99,821	1,054,681,304	2,395,000	523,964	1,871,036	0.18	18.74

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

Source: Ashtabula County Auditor

**Ashtabula County, Ohio**  
*Computation of Legal Debt Margin*  
*December 31, 2001*

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 2001	\$1,482,461,820	\$1,482,461,820
Debt Limitation	35,561,546	14,824,618
Total Outstanding Debt:		
General Obligation Bonds	7,125,900	7,125,900
Special Assessment Bonds	760,000	760,000
Revenue Bonds	435,100	435,100
OWDA Loans	3,371,100	3,371,100
OPWC Loans	531,204	531,204
503 Corporation Loan	654,610	654,610
Notes	3,500,000	3,500,000
Total	16,377,914	16,377,914
Exemptions:		
Mortgage Revenue Bond	435,100	435,100
OWDA Loans	3,371,100	3,371,100
OPWC Loans	531,204	531,204
Special Assessments	760,000	760,000
Amount Available in Debt Service Fund	476,755	476,755
Total	5,574,159	5,574,159
Net Debt	10,803,755	10,803,755
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$24,757,791	\$4,020,863

(1) The Debt Limitation is calculated as follows:		
3% of first \$100,000,000 of assessed value	-	\$3,000,000
1 1/2% of next \$200,000,000 of assessed value	-	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	-	29,561,546
		\$35,561,546

(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, 2001*

Political Subdivision	Debt Outstanding		Percentage Applicable To County (2)	Amount Applicable To County
Direct:				
Ashtabula County	<u>\$7,125,900</u>	(1)	100.00%	<u>\$7,125,900</u>
Overlapping:				
All Cities Wholly Within County	6,954,459		100.00	6,954,459
All Villages Wholly Within County	448,834		100.00	448,834
All Townships Wholly Within County	1,242,506		100.00	1,242,506
All School Districts Wholly Within County	<u>26,798,011</u>		100.00	<u>26,798,011</u>
Total Overlapping	<u>42,569,710</u>			<u>42,569,710</u>
Total	<u><u>\$49,695,610</u></u>			<u><u>\$49,695,610</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
2001	\$740,400	\$335,862	\$1,076,262	\$87,482,424	1.23 %
2000	715,300	337,746	1,053,046	80,201,121	1.31
1999	197,300	264,446	461,746	75,464,475	0.61
1998	159,300	100,332	259,632	66,757,002	0.39
1997	269,300	119,653	388,953	59,775,016	0.65
1996	269,300	138,973	408,273	60,270,036	0.68
1995	299,200	160,350	459,550	59,630,849	0.77
1994	275,000	151,352	426,352	55,691,107	0.77
1993	275,000	190,000	465,000	54,645,845	0.85
1992	275,000	209,925	484,925	52,279,216	0.93

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	
2001	\$1,521,872	\$1,284,355	\$237,517	\$7,600	\$22,135	\$29,735	(3.25)
2000	1,769,949	519,261	1,250,688	7,200	22,495	29,695	2.37
1999	805,128	1,132,607	(327,479)	6,900	22,840	29,740	(9.08)
1998	1,425,065	266,114	1,158,951	6,500	23,165	29,665	2.56
1997	1,099,829	464,973	634,856	6,200	23,475	29,675	4.67
1996	1,030,804	922,447	108,357	5,900	23,770	29,670	27.38
1995	847,081	658,625	188,456	5,700	24,055	29,755	15.79
1994	911,074	623,413	287,661	5,400	24,235	29,635	10.30
1993	465,146	615,286	(150,140)	5,100	24,580	29,680	(19.77)
1992	525,684	505,171	20,513	4,900	24,825	29,725	144.91

Source: Ashtabula County Auditor

**Ashtabula County, Ohio**

*Demographic Statistics*

*December 31, 2001*

Total Population	102,728	(1)
Sex		
Male	50,068	
Female	52,660	
Age		
Under 5 Years	6,725	
5 to 19 Years	22,708	
20 to 24 Years	5,233	
25 to 34 Years	12,724	
35 to 44 Years	16,072	
45 to 54 Years	14,386	
55 to 64 Years	9,829	
65 Years and Over	15,051	
Median Age	37.6	
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>
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
1992	99,821	18,402	11.6

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			
2001	\$935,107,180	\$215,874,940	\$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
1992	505,868,840	157,409,260	663,278,100	5,942,850	2,934,360		8,877,210	99,003,000

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, 2001

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	\$4,923,540	\$47,607,640	\$52,531,180	3.54%
Ashtabula Mail Company	Shopping Mall	13,757,970	0	13,757,970	0.93
International Paper	Manufacturing of Paper Products	0	12,064,860	12,064,860	0.81
CEI Company	Electric Utility	7,314,110	0	7,314,110	0.49
Premix	Industrial Makers of Fiberglass	1,714,450	4,600,820	6,315,270	0.43
Molded Fiber Glass Companies	Fiberglass and Polyester Products	1,471,150	4,391,250	5,862,400	0.40
Kraftmaid Cabinetry	Cabinetry Finishing Plant	34,410	5,275,860	5,310,270	0.36
Parker Hannifin Corp	Manufacturing of Aircraft Fuel Injection Nozzles	534,400	3,875,330	4,409,730	0.30
Kennametals	Metal Cutting and Carbide Products	711,070	3,325,960	4,037,030	0.27
Perfection Corporation	Plastic Gas Piping Products/ Fabrication of Steel	1,269,230	2,440,240	3,709,470	0.25
Totals		\$31,730,330	\$83,581,960	\$115,312,290	7.78%

Source: Ashtabula County Auditor

\* Millenium Inorganic Chemicals/ formerly SCM Chemicals

## Ashtabula County, Ohio

### Miscellaneous Statistics

December 31, 2001

Date of Incorporation	1807
438th Largest County in the United States (1)	(3,141 counties in U.S.)
County Seat	Jefferson, Ohio
Area - Square Miles	704
Number of Political Subdivisions Located in the County:	
Municipalities	3
Villages	6
Townships	27
School Districts	8
Vocational School	1
University: Kent State - Ashtabula Branch	1
Recreation	1
Library	1
Ambulance	3
Road Mileage (2)	
U.S. Highways	114.6
State Highways	222.3
County Highways	354
Communications	
5 Radio Stations - WFUN-AM, WWOW-AM, WREO-FM, WKKY-FM, WZOO-FM	
1 Television Station - Adelphia	
2 Daily Newspapers - Star Beacon-Daily	(Circulation: 20,466)
Star Beacon -Sunday	(Circulation: 22,727)
News Herald- Daily	(Circulation: 1,918)
News Herald- Sunday	(Circulation: 2,794)
Voter Statistics, Election of November, 2001 (3)	
Number of Registered Voters	56,288
Number of Voters, Last General Election	22,228
Percentage of Registered Voters voting	39%

#### Sources:

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





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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## ASHTABULA COUNTY FINANCIAL CONDITION

### ASHTABULA COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
JULY 11, 2002