

**FINANCIAL CONDITION
ASHTABULA COUNTY**

**SINGLE AUDIT
COMPREHENSIVE ANNUAL FINANCIAL REPORT**

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**ASHTABULA COUNTY
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ASHTABULA COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF AGRICULTURE						
<i>Passed Through Ohio Department of Education:</i>						
Nutrition Cluster:						
Food Distribution Program	-	10.550	-	\$7,167	-	\$7,167
National School Lunch Program	-	10.555	\$47,352	-	\$47,352	-
Total U.S. Department of Agriculture - Nutrition Cluster			47,352	7,167	47,352	7,167
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES						
<i>Passed Through Ohio Department of Human Services; passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>						
Medical Assistance Program - Title XIX		93.778	1,075,115	-	1,075,115	-
Social Services Block Grant - Title XX	MR-04 (98-99) MR-04 (99-00)	93.667	80,676	-	80,676	-
			25,293	-	25,293	-
Subtotal – Social Services Block Grant - Title XX			105,969	-	105,969	-
Subtotal Ohio Department of MRDD			1,181,084	-	1,181,084	-
<i>Passed Through Ohio Department of Human Services; passed through the Ohio Department of Mental Health:</i>						
Medical Assistance Program - Title XIX	FY 99 FY 00	93.778	665,305	-	665,305	-
			153,929	-	153,929	-
Subtotal – Medical Assistance Program - Title XIX			819,234	-	819,234	-
Social Services Block Grant - Title XX	FY 99 FY 00	93.667	83,532	-	83,532	-
			27,357	-	27,357	-
Subtotal – Social Services Block Grant - Title XX			110,889	-	110,889	-
Community Mental Health Grant	FY 99 FY 00	93.958	32,256	-	32,256	-
			21,504	-	21,504	-
Subtotal – Community Mental Health Grant			53,760	-	53,760	-
Subtotal Ohio Department of Mental Health			983,883	-	983,883	-
<i>Passed Through Ohio Department of Human Services; passed through the Ohio Department of Alcohol and Drug Addiction Services:</i>						
Medical Assistance Program - Title XIX	FY 98 FY 99	93.778	5,565	-	5,565	-
			41,721	-	41,721	-
Subtotal – Medical Assistance Program - Title XIX			47,286	-	47,286	-
Federal Prevention and Treatment Substance Abuse Grant	FY 99 FY 00	93.959	400,448	-	400,448	-
			356,662	-	356,662	-
Subtotal – Federal Prevention and Treatment Substance Abuse Grant			757,110	-	757,110	-
Subtotal Ohio Department of Alcohol and Drug Addiction Services			804,396	-	804,396	-
<i>Passed Through the Ohio Department of Aging; passed through District XI Area Agency on Aging:</i>						
Special Programs for the Aging - Title III - B	-	93.044	9,555	-	16,093	-
Total U.S. Department of Health & Human Services			2,978,918	-	2,985,456	-

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

ASHTABULA COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>						
<i>Passed Through Ohio Department of Development - Office of Local Governmental Services:</i>						
Community Development Block Grant - Small Cities	B-F-95-004-1	14.228	-	-	12,701	-
	B-F-96-004-1		33,430	-	33,490	-
	B-F-97-004-1		51,390	-	120,780	-
	B-F-98-004-1		210,250	-	162,967	-
	B-F-99-004-1		-	-	-	-
	B-E-96-004-1		-	-	1,466	-
	B-E-98-004-1		113,580	-	111,579	-
Subtotal Community Development Block Grants			408,650	-	442,983	-
Water and Sanitary Sewer Competitive Grant Program	B-W-97-004-1	14.228	148,000	-	141,547	-
Emergency Shelter Grants Program	B-L-98-004-1	14.231	27,900	-	27,900	-
	B-L-99-004-1		9,251	-	9,250	-
Subtotal Emergency Shelter Grants Programs			37,151	-	37,150	-
Community Housing Improvement Program	B-C-97-004-1	14.239	48,550	-	33,778	-
	B-C-97-004-2		97,180	-	118,380	-
Subtotal Community Housing Improvement Programs			145,730	-	152,158	-
Total U.S. Department of Housing & Urban Development			739,531	-	773,838	-
<u>U.S. DEPARTMENT OF JUSTICE:</u>						
Violence Against Women Formula Grant		16.588	37,914	-	37,914	-
Drug Control & System Improvement - Byrne Formula Grant Program	97-DG-D02-7109	16.579	8,452	-	8,452	-
	98-DG-D02-7109		21,356	-	21,356	-
	98-DG-AO1-7055		85,000	-	85,000	-
	99-DG-AO1-7055		21,250	-	16,309	-
Subtotal Byrne Formula Grant Program			136,058	-	131,117	-
<i>Passed Through the Ohio Attorney General's Office passed through the Crime Victims Assistance Office:</i>						
Crime Victims Assistance Program	98-VAGENE-015	16.575	30,226	-	30,226	-
	99-VAGENE-015		12,033	-	12,033	-
Subtotal Crime Victims Assistance Program			42,259	-	42,259	-
<i>Passed Through the Ohio Department of Development passed Through the Governor's Office of Criminal Justice:</i>						
Juvenile Accountability Incentive Block Grant	98-JB-013-A024	16.523	31,065	-	5,574	-
Total U.S. Department of Justice			247,296	-	216,864	-

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

ASHTABULA COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
<u>U.S. DEPARTMENT OF LABOR:</u>						
<i>Passed Through the Ohio Bureau of Employment Services - JTPA:</i>						
Employment and Training Assistance - Dislocated Workers	A-P8-26-00-01	17.246	218,660	-	90,007	-
	A-P9-26-00-01		74,575	-	139,061	-
	B-98-26-00-01		189,262	-	180,670	-
	B-99-26-00-01		-	-	7,918	-
Subtotal Employment and Training Assistance			482,497	-	417,656	-
Job Training Partnership Act	0-P8-26-00-01	17.250	295,890	-	131,199	-
	0-P9-26-00-01		164,850	-	208,121	-
	1-P8-26-00-01		17,177	-	17,036	-
	1-P9-26-00-01		7,850	-	13,252	-
	5-P8-26-00-01		263,545	-	256,226	-
	Y-P8-26-00-01		94,394	-	30,195	-
	Y-P9-26-00-01		46,659	-	46,703	-
	3-98-26-00-00		37,337	-	37,337	-
Subtotal Job Training Partnership Act			927,702	-	740,069	-
<i>Passed Through the Ohio Department of Education:</i>						
Job Training Partnership Act	4-P8-26-00-01	17.250	-	-	28,823	-
	4-P9-26-00-01		-	-	22,295	-
Subtotal Job Training Partnership Act			-	-	51,118	-
Total U.S. Department of Labor			1,410,199	-	1,208,843	-
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>						
<i>Ohio Department of Transportation - Urban Mass Transportation Administration - Public Transportation for Non-Urbanized Areas:</i>						
Ohio Department of Transportation Sec.18 Capital	RPT4004017982	20.509	155,386	-	155,386	-
Ohio Department of Transportation Sec.18 Operating	RPT4004016991	20.509	315,351	-	332,529	-
Ohio Department of Transportation Sec.18 Capital	RPT4004018992	20.509	51,859	-	51,859	-
Subtotal ODOT Section 18			522,596	-	539,774	-
<i>Highway Planning and Construction</i>						
Ohio Department of Transportation Section 205	TE21 G990 (634)	20.205	55,044	-	55,044	-
Total U. S. Department of Transportation			577,640	-	594,818	-

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

ASHTABULA COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursement
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>						
<i>Passed Through Ohio Emergency Management Agency:</i>						
Emergency Management Assistance	-	83.534	46,100	-	46,100	-
<u>U.S. DEPARTMENT OF EDUCATION</u>						
<i>Passed Through Ohio Department of Education:</i>						
Special Education Cluster:						
Special Education Grants to States Title VI-B Flow Through						
	0692296B-SF-98P	84.027	24,831	-	-	-
	0692296B-SF-99P		-	-	30,913	-
	0692296B-SF-00P		14,172	-	-	-
Subtotal – Title VI-B Flow Through			39,003	-	30,913	-
Special Education - Preschool Grant	069229-PG-S1-99P	84.173	-	-	14,837	-
	069229-PG-S1-00P		16,253	-	-	-
Subtotal – Special Education - Preschool Grant			16,253	-	14,837	-
Special Education Grants to States ESEA Title VI						
	069229-C2-S1-98	84.298	-	-	580	-
	069229-C2-S1-99		3,048	-	3,048	-
Subtotal – ESEA Title VI			3,048	-	3,628	-
Total Department of Education			58,304	-	49,378	-
Totals			\$7,286,424	\$7,167	\$5,922,649	\$7,167

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

**ASHTABULA COUNTY
FISCAL YEAR ENDED DECEMBER 31, 1999**

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, 1999 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, 1999, the gross amount of loans outstanding under this program were \$2,084,094.

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

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

To the County Commissioners:

We have audited the financial statements of Ashtabula County as of and for the year ended December 31, 1999, and have issued our report thereon dated June 22, 2000, which indicated that we did not audit the financial statements of *Ash/Craft Industries, Inc.*, and our opinion as it relates to the amounts included in *Ash/Craft Industries, Inc.*, is based on the report of other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Ashtabula County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 22, 2000.

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 22, 2000.

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

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", written in a cursive style.

Jim Petro
Auditor of State

June 22, 2000



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

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

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

To the County Commissioners:

Compliance

We have audited the compliance of Ashtabula County with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1999. 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 generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about Ashtabula County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Ashtabula County's compliance with those requirements.

In our opinion, Ashtabula County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999. However, we noted certain instances of noncompliance that do not require inclusion in this report that we have reported to management of Ashtabula County in a separate letter dated June 22, 2000.

Internal Control Over Compliance

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

Ashtabula County Commissioners
Ashtabula County
Report on Compliance With Requirements Applicable to Each Major
Federal Program and 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 other matters involving the internal control over federal compliance that do not require inclusion in this report that we have reported to management of Ashtabula County in a separate letter dated June 22, 2000.

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, 1999 and have issued our report thereon dated June 22, 2000, which indicated that we did not audit the financial statements of *Ash/Craft Industries, Inc.*, and our opinion as it relates to the amounts included in *Ash/Craft Industries, Inc.*, is based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal financial awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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



Jim Petro
Auditor of State

June 22, 2000

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

**ASHTABULA COUNTY
DECEMBER 31, 1999**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Medical Assistance Program CFDA # 93.778 Public Transportation for Nonurbanized Areas CFDA # 20.509
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None to be reported.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None to be reported.

ASHTABULA COUNTY, OHIO

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

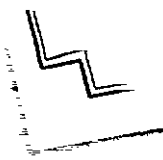
FOR THE YEAR ENDED DECEMBER 31, 1999



**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, 1999
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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

June 22, 2000

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

Citizens of Ashtabula County:

I am honored to present the ninth 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, 1999. 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 1998 CAFR.
2. The Financial Section, which begins with the Report of Independent Accountants, includes the general purpose financial statements and notes that provide an overview of the County's financial position and operating results, and the combining statements and schedules of individual funds and account groups that provide detailed information relative to the general purpose financial statements.
3. The Statistical Section presents various tables reflecting social and economic information, financial trends and the fiscal capacity of the County.

The Reporting Entity

For financial reporting purposes, the County includes all funds, account groups, agencies, boards and commissions making up Ashtabula County (the Primary Government) and its Component Unit in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity." The County's primary government comprises all entities not legally separate from the County and includes the financial activities of the Children 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 and Ashtabula County's portion of the Ashtabula and Geauga Counties Consortium of the Joint Training Partnership Act.

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

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

The County Risk Sharing Authority, Inc., (CORSA) is a shared risk pool and the Ashtabula County Port Authority and the Ashtabula County District Library are related organizations whose relationships to the County are described in Notes 19 and 20 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 21 to the General Purpose Financial Statements. A complete discussion of the County's reporting entity is provided in Note 1 to the General Purpose Financial Statements.

The County and the Form of Government

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Administration of the Justice System

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

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

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

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

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

Economic Condition and Outlook

Economic Condition

Ashtabula City

In 1999, the City of Ashtabula introduced TOPS, a grocery superstore, to a its new location at West Avenue and State Route 20.

The old Reliance Building is now serving as a warehouse with approximately 50,000 square feet occupied by a small plastics company.

Long delayed Point Park finally became a reality and offers great views of the historic Ashtabula Harbor.

Safety-Kleen Corporation, an environmental service provider, is developing a 16,500 square foot facility on West 38th Street to expand the firm's local headquarters.

City of Conneaut

Most of Conneaut's State of Ohio Lake Erie Correctional Facility Project was completed. Management Training Corporation of Utah was awarded the contract to run the privately managed prison facility.

Conneaut Telephone Company is constructing a \$14 million technically advanced communication facility near Interstate 90.

Conneaut Leather Company completed an expansion.

The state of the art assisted living center, Villa-at-the-Lake, opened in Conneaut.

City of Geneva

Community Development Block Grant monies funded a "curb cuts" project in Geneva.

Village of Jefferson

The Ashtabula County Medical Center expanded its services to the south by opening a new clinic in Jefferson.

Worthington Cylinders added a new process line in an attempt to attract additional business.

WEK Industries constructed a 40,000 square foot addition.

Vision Plastics, a new injected molded plastics plant, opened on Erie Street.

Buildings along South Chestnut Street were torn down and lots cleaned as construction plans for a Discount Drug Mart were announced.

King Luminaire Company, a manufacturer of outdoor lighting products, expanded its building. The expansion includes a new area for shipping and receiving, additional production space, and room for a new powder-coating system.

Village of North Kingsville

Premix, the largest employer in North Kingsville, was sold, but will continue operations in the village.

Village of Orwell

Kraftmaid, a cabinet manufacturer, is making a \$10 million expansion. The expansion is expected to add 250 new jobs to the area.

The Ashtabula County Medical Center expanded its services even further south by opening a new clinic in Orwell.

Primary Health Care also opened a major center in Orwell.

Ashtabula Township

Discount Drug Mart opened its doors opposite the Ashtabula Mall on State Route 20.

Austinburg Township

Community Development Block Grant funding made it possible to add a handicapped-accessible restroom to the Township Garage

Saybrook Township

Flying J Truckstop built a multi-million dollar complex near Interstate 90. Funding for this project came from a County Commissioner Economic Development Grant.

Holiday Inn Express opened a hotel across from the Flying J with approximately two hundred beds. A County Commissioner Economic Development Grant also funded this project.

County owned North Bend Industrial Park opened.

Community Development Block Grant funds made it possible for Saybrook Township to complete the New London Road Waterline Project.

Denmark Township

The community's Zoning Board of Appeals declined to issue needed variances to allow the construction of a \$2 million asphalt plant proposed by Koski Construction of Ashtabula. Property near the intersection of State Route 11 and State Route 167 was the proposed site of the plant. Residents actively campaigned against the proposal, citing increased traffic, nuisances such as odor and noise, and loss of the community's rural and agricultural character as reasons.

Geneva Township

Community Development Block Grant Funds were used for a storm drains and catch basins project on North Myers Road.

Hartsgrove Township

Community Development Block Grant funds were used for the Hartsgrove Township Hall's restroom renovation project making it handicapped accessible.

Ashtabula County

Ashtabula County celebrated the opening of its sixteenth covered bridge on Netcher Road in Jefferson Township. The Jefferson Chamber of Commerce has adopted the bridge and has been very active in its improvements. Coincidentally, the barn red structure with white trim, was completed and formally dedicated at the sixteenth annual Covered Bridge Festival and was one of the main attractions of the festival. The \$800,000 construction cost, for this newest addition to Ashtabula County's "covered charms", were financed through the State, with some local contributions. About \$400,000 of these costs went to site and road work leading up to the bridge.

Future Outlook and Major Initiatives

City of Ashtabula

The Route 20 viaduct spanning the Ashtabula River will be replaced through a huge project that will also realign that end of Main Avenue. Traffic will be cut off for months beginning in April 2000.

Part of a Community Development Block Grant will fund the installation of two handicapped ramps and two elevators at the Mary Chatman Center.

City of Geneva

Part of a Community Development Block Grant fund will fund the installation of an elevator and public area modifications to better serve the handicapped in Geneva City's Recreation Center.

Village of Geneva-of-the-Lake

Community Development Block Grant funds have been earmarked for a Village Hall Chamber of Commerce building project.

Village of Jefferson

Discount Drug Mart announced plans to open a new store in the Village of Jefferson. Many residents expressed concern over the loss of small town atmosphere.

A Community Development Block Grant is expected to fund the Jefferson Township Town Hall plans to make the public restrooms handicapped accessible.

Austinburg Township

A Home Depot retail store is being planned in Ashtabula Township.

Kingsville Township

A Community Development Block Grant will be used for the reconstruction and repair of the Green Road Wastewater Treatment plant in Kingsville Township, resulting in expanded services of the Ashtabula County Nursing Home, Happy Hearts and Ash/Craft Industries.

Saybrook Township

Replacement plans for the Route 45 bridge across Interstate 90 have not been finalized. Options include a complete shut down of the bridge during construction, or a partial closing of the bridge which will take longer.

Zehrco Plastic will be opening a new plant in Saybrook Township.

Ashtabula County

Community Development Block Grant funding will be provided to Ashtabula County. The Ashtabula County Transportation System (ACTS) will receive \$40,000 to provide expanded public transportation to the elderly and disabled of Ashtabula County. In addition, \$4,000 will be used to provide a standard Fair Housing Program, as identified in the State's consolidated plans.

Ashtabula County received approval and funding for a \$3 million covered bridge that be the longest in the United States and the fourth longest in the world. The proposed bridge would be the centerpiece to an invigorated Gulf Park at the old State Road steel span. The overall project is estimated to cost as much as \$5 million and would serve as one of the gemstones of the Western Reserve Greenway trail system.

Earlier in the year, a County bid to get funding for the new covered bridge project didn't make the cut at the State level. A second attempt by Ashtabula County Engineer, John Smolen, did make the cut and made the

project a reality. The project will take several years to complete but will be the major improvement in a series of improvements that will include the trail system and rehabilitation of the Gulf area. Extensive engineering and ecological studies are expected along with a need for a massive amount of site work. Roads will be realigned to accommodate the bridge, which may be 90 feet above the ground.

Thanks to the Ashtabula County Parks Board, Northeast Ohio residents will be able to take a nine mile stroll or ride their bike along the first part of Ashtabula County's portion of the Western Reserve Green Way. Phase one of the project entails the paving of the 27 mile Ashtabula County portion of the Greenway, stretching to the Trumbull County line. This paving of the abandoned railroad right of way will begin at West Avenue in Ashtabula City and continue to Route 307 in Austinburg. Construction staging areas will be included in phase one at the end of Austinburg Road, West Avenue, Sanborn Road, and off Lampson Road, as will the installation of wood decking on a Rock Creek Bridge. Landscaping students from Ashtabula Joint Vocational School will landscape the staging area off Lampson Road. The financing of phase one has been secured by the Park Board who received a grant of nearly \$1 million. An additional \$300,000 came from other sources and various in kind services. Private and public funding partners include: Ohio Department of Transportation, Ohio Department of Natural Resources, Ohio Department of Development, the Ashtabula County Commissioners, Flying J. Inc., Ohio Horseman's Council, and the Grand River Trail Riders.

In order to finish the trail, the County will apply for a second grant for \$2 million next July. This second phase will include putting a tunnel under Route 84 and replacing a bridge on Austinburg Road, just north of the First Assembly of God Church. Steel posts, called bollards, will be erected at intersections along the trail. One of the Park Board's goals is to purchase old Ashtabula County depots for sitting along the trail. The Park Board obtained a fifteen year renewable lease in May 1997 from the state of Ohio for park and recreational purposes. Ohio purchased the right of way in 1985 to build a high speed rail test site, but the effort was abandoned. The abandoned right of way was owned at one time by Penn Central and had many titles including the Pittsburgh, Youngstown, and Ashtabula Line. Most people knew it as the United States Railroad Administration Line 714. The 714 was built along an ancient Native American hunting and transportation route and took nearly fifty years to finish. The line opened in 1873 and closed in 1977. The actual railroad was dismantled in 1979.

The Western Reserve Greenway is part of the even bigger Great Ohio Lake to River Greenway, which runs 85 miles from the Ohio River to Lake Erie and passes through Ohio's four most eastern counties, Ashtabula, Mahoning, Trumbull, and Columbiana. The paving project is in stage one of a three stage plan that will eventually reach Orwell, and travel further south into Trumbull County. The program is gaining support in Orwell.

The project will be 100 percent "green" as scrap tires throughout Ashtabula County will be accepted and used to pave the trail. A one mile test site is being set up between Allen and Lampson Roads. There is also a plan for a bridge in Roaming Shores which will bring the two communities together and enhance the value of the homes in Roaming Shores.

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, 1999, and the amounts and percentage of increases and decreases in relation to prior year's amounts.

	1998 Amount	1999 Amount	Percent of Total	Change	Percent of Change
Revenues:					
Property and Other Local Taxes	\$10,220,188	\$10,858,053	14.86%	\$637,865	6.24%
Permissive Sales Tax	7,154,163	7,552,179	10.34	398,016	5.56
Charges for Services	5,715,016	5,566,325	7.62	(148,691)	(2.60)
Licenses and Permits	149,226	118,046	0.16	(31,180)	(20.89)
Fines and Forfeitures	628,262	789,552	1.08	161,290	25.67
Intergovernmental	42,245,518	45,776,568	62.65	3,531,050	8.36
Special Assessments	353,743	355,427	0.49	1,684	0.48
Interest	1,406,506	1,727,766	2.36	321,260	22.84
Other	1,164,808	323,516	0.44	(841,292)	(72.23)
Total Revenues	<u>\$69,037,430</u>	<u>\$73,067,432</u>	<u>100.00%</u>	<u>\$4,030,002</u>	<u>5.84%</u>

Property and other local taxes increased \$637,865 or 6.24 percent from 1998 to 1999. The increase was due to the rising economy.

Licenses and Permits decreased \$31,180 or 20.89 percent from 1998 to 1999. The decrease occurred because fewer licenses and permits were issued.

Fines and Forfeitures increased \$161,290 or 25.67 percent from 1998 to 1999. This increase was due to an increase in the fees assessed for criminal activity.

Intergovernmental increased \$3,531,050 or 8.36 percent from 1998 to 1999. This increase was due primarily to an increase in Local Government funding. Reinstatement of federal and state funding for Children Services, Child Support, Solid Waste, and the County Board of Mental Retardation also contributed to the increase.

Interest revenue increased \$321,260 or 22.84 percent due to the County having more money to invest.

Other revenue reflects a \$841,292 or 72.23 percent decrease due largely to the absence of any workers' compensation refund in this year compared to the prior year.

The following schedule presents a summary of general, special revenue, debt service and capital project funds expenditures for the year ended December 31, 1999, and the percentage of increases or decreases in relation to prior year amounts.

	1998 Amount	1999 Amount	Percent of Total	Change	Percent Change
Expenditures					
Current:					
General Government					
Legislative and Executive	\$7,483,432	\$7,275,924	10.22%	(\$207,508)	(2.77)%
Judicial	3,127,423	3,302,719	4.64	175,296	5.61
Public Safety	7,424,552	7,887,219	11.08	462,667	6.23
Public Works	5,623,986	5,638,686	7.92	14,700	0.26
Health	11,209,975	12,400,838	17.42	1,190,863	10.62
Human Services	27,668,909	28,876,070	40.57	1,207,161	4.36
Conservation and Recreation	264,141	293,282	0.41	29,141	11.03
Economic Development					
and Assistance	0	116,294	0.16	116,294	100.00
Other	562,115	537,150	0.75	(24,965)	(4.44)
Capital Outlay	2,356,336	3,709,204	5.21	1,352,868	57.41
Debt Service:					
Principal Retirement	677,243	586,090	0.82	(91,153)	(13.46)
Interest and Fiscal Charges	358,890	566,039	0.80	207,149	57.72
Total Expenditures	<u>\$66,757,002</u>	<u>\$71,189,515</u>	<u>100.00%</u>	<u>\$4,432,513</u>	<u>6.64%</u>

Health expenditures increased \$1,190,863 or 10.62 percent because of additional social service programs.

Economic Development and Assistance increased \$116,294 from 1998 to 1999. This increase is due to the County providing economic assistance to the community.

Capital Outlay expenditures increased \$1,352,868 or 57.41 percent from 1998 to 1999. This increase was the result of an increase in the number of capital improvement projects within the County including plans for a new covered bridge and road and bridge improvements

Debt Service Principal Retirement payments decreased \$91,153 or 13.46 percent from 1998 to 1999. This decrease was due to voted debt issue for the County being retired during 1999.

Interest and Fiscal Charges increased \$207,149 or 57.72 percent from 1998 to 1999 due to the County's increased debt outstanding. During 1999, the County issued \$6,135,000 in general obligation bonds. The County made their first interest payment on these bonds in December 1999.

General Fund Balance

The fund balance of the General fund increased from \$4,608,140 to \$4,979,087 during 1999. This increase is due primarily to the continuance of a robust economy that has allowed the County to increase its collection of property taxes, sales taxes and local fees for services along with increased interest revenue. This fund balance in the General fund provides the County with sixty-six working days of expenditures.

Enterprise Fund

The Enterprise fund operated by the County consists of the Sanitary Revenue fund. Operating revenues in the Sanitary Revenue fund totaled \$805,128, with depreciation expense of \$806,853, an operating loss of \$1,134,332 and retained earnings at year-end of \$5,450,931. The operating loss resulted from a decrease in operating revenues and a increase in operating expenses.

Internal Service Fund

The Internal Service fund operated by the County was created for the purpose of providing workers' compensation benefits to employees. For 1999, the Workers' Compensation fund had a net loss of \$11,755 and at December 31, 1999, had deficit retained earnings of \$439,620. The deficit resulted from the conversion to generally accepted accounting principles. Management is analyzing this situation to determine the appropriate steps to eliminate this deficit.

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, 1999, assets held in the trust funds totaled \$669,113 while assets in agency funds totaled \$77,254,231. The County uses some of its agency funds to receive and distribute taxes and state levied revenues for all local governments within the County.

Cash Management

The County pools all idle cash to achieve maximum investment efficiency and to enhance accountability. The County Treasurer, as custodian of all County monies, is responsible for all investments. Investment policy is established by the Investment Advisory Board which is comprised of the County Treasurer, the Chairman of the County Commissioners, and one other Commissioner chosen by the Chairman. Ohio law requires the Board meet every six months. The County Treasurer deposits money in the bank each day in interest bearing checking accounts. Cash surplus is calculated daily; excesses are invested in order to achieve the highest yields in the safest instruments possible. During the year ended December 31, 1999, the County's cash resources were divided among the following types of deposits and investments: short term certificates of deposit, savings accounts, STAROhio, the State Treasurer's Investment Pool and overnight repurchase agreements (repos). Interest earned by the primary government in 1999 was \$1,803,309.

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.

During 1995, the County switched from the Retrospective Rating and Payment System for workers' compensation coverage to the traditional workers' compensation plan provided by the State of Ohio. The amount is determined by a rate per \$100 of salaries and is calculated on accident history and administrative costs. An internal service fund is maintained to pay the ongoing claims incurred during the period in which the County participated in the retrospective rating program.

Debt Management

In 1999 the County retired \$197,300 in general obligation bonds, \$230,000 in special assessment bonds, \$43,650 in OPWC loans, \$6,900 in revenue bonds, \$95,915 in equipment loans, and \$104,432 in OWDA loans. The amount of outstanding general obligation bonds at December 31, 1999 is \$7,455,600; \$1,235,000 special assessment bonds; \$317,350 OPWC loans; \$176,239 equipment loans; and \$2,748,094 OWDA loans. The total legal debt margin at December 31, 1999, was \$26,699,740, with an unvoted debt margin of \$6,407,655.

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, 1999, 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, 1998.

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 as well as Account Clerk Julie Spangler.

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

Sincerely,

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

Sandra O'Brien
Ashtabula County Auditor

Ashtabula County Elected Officials

County Commissioners	Robert Boggs Duane S. Feher Deborah Newcomb
County Auditor	Sandra O'Brien
County Treasurer	Robert L. Harvey
County Recorder	Judith Barta
Common Pleas Judges	Ronald Vettel Gary L. Yost Alfred Mackey
Eastern County Court Judge	Robert Wynn
Western County Court Judge	Richard Stevens
County Prosecutor	Thomas Sartini
Probate/Juvenile Court Judge	Charles Hague
County Sheriff	William Johnson
Clerk of Courts	Carol Mead
County Engineer	John Smolen, Jr.
County Coroner	Robert Malinowski

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Ashtabula County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

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.



CC 934 *Brueck*
President
Jeffrey L. Esler
Executive Director

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FINANCIAL SECTION



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

242 Federal Plaza West
Suite 302
Youngstown, Ohio 44503

Telephone 330-797-9900
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REPORT OF INDEPENDENT ACCOUNTANTS

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

To the County Commissioners:

We have audited the accompanying general-purpose financial statements of Ashtabula County, (the County) as of and for the year ended December 31, 1999, 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 44 percent and 58 percent, respectively, of the assets and revenues of the discreetly presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for *Ash/Craft Industries, Inc.*, is based on the report of the other auditors.

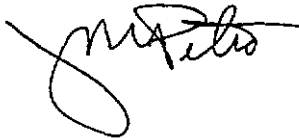
We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors 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, 1999, and the results of its operations and the cash flows of its proprietary fund types and discreetly presented component units for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2000 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.

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.



Jim Petro
Auditor of State

June 22, 2000

General Purpose Financial Statements

The following general purpose financial statements, along with the notes to the general purpose financial statements, present an overview of the County's financial position at December 31, 1999, 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, 1999

	Governmental Fund Types				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
Assets and Other Debits					
<i>Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$3,711,155	\$16,139,932	\$597,673	\$1,612,415	\$1,349,589
Cash and Cash Equivalents in Segregated Accounts	4,000	2,437,571	0	0	0
Investments	0	0	48,600	0	0
Receivables:					
Taxes	1,254,235	0	0	0	0
Accounts	42,950	71,482	0	2,600	115,439
Special Assessments	0	0	0	0	137,058
Interfund	362,000	0	0	0	0
Accrued Interest	13,814	2,266	0	0	0
Due from Component Unit	99,042	0	0	0	0
Due from Other Governments	175,877	4,633,209	0	0	0
Due from Agency Funds:					
Property and Other Taxes	2,303,226	7,123,599	721,442	11,096	0
Special Assessments	0	0	1,866,793	0	0
Materials and Supplies					
Inventory	46,610	81,784	0	0	0
Loans Receivable	2,718	2,084,094	0	0	0
Prepaid Items	114,480	2,120	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	14,100,907
<i>Other Debits</i>					
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	0	0	0	0	0
Amount Available in Debt Service Fund for Retirement of Special Assessment Bonds	0	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0	0
Amount to be Provided from Special Assessments	0	0	0	0	0
Total Assets and Other Debits	\$8,130,107	\$32,576,057	\$3,234,508	\$1,626,111	\$15,702,993

Fund Types	Fiduciary	Account Groups		Totals	Component	Totals
	Fund Types	General	General	(Memorandum		Reporting
Internal	Trust and	Fixed	Long-Term	Only)	Units	Only)
Service	Agency	Assets	Obligations	Primary		Entity
				Government		
\$17,827	\$5,641,900	\$0	\$0	\$29,070,491	\$0	\$29,070,491
0	1,664,899	0	0	4,106,470	326,693	4,433,163
0	0	0	0	48,600	0	48,600
0	63,285,615	0	0	64,539,850	0	64,539,850
0	4,549,122	0	0	4,781,593	32,355	4,813,948
0	1,995,015	0	0	2,132,073	0	2,132,073
0	0	0	0	362,000	0	362,000
0	0	0	0	16,080	0	16,080
0	0	0	0	99,042	0	99,042
0	786,355	0	0	5,595,441	0	5,595,441
0	0	0	0	10,159,363	0	10,159,363
0	0	0	0	1,866,793	0	1,866,793
0	0	0	0	128,394	46,939	175,333
0	0	0	0	2,086,812	0	2,086,812
0	438	0	0	117,038	1,000	118,038
0	0	33,891,375	0	47,992,282	460,810	48,453,092
0	0	0	575,183	575,183	0	575,183
0	0	0	71,090	71,090	0	71,090
0	0	0	9,293,160	9,293,160	0	9,293,160
0	0	0	1,163,910	1,163,910	0	1,163,910
<u>\$17,827</u>	<u>\$77,923,344</u>	<u>\$33,891,375</u>	<u>\$11,103,343</u>	<u>\$184,205,665</u>	<u>\$867,797</u>	<u>\$185,073,462</u>

(continued)

Ashtabula County, Ohio
Combined Balance Sheet
All Fund Types, Account Groups
and Discretely Presented Component Units (continued)
December 31, 1999

	Governmental Fund Types				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
Liabilities, Fund Equity and Other Credits					
<i>Liabilities</i>					
Accounts Payable	\$233,242	\$1,145,683	\$0	\$0	\$28,840
Contracts Payable	0	43,880	0	0	0
Accrued Wages and Benefits	344,687	762,908	0	0	10,111
Compensated Absences Payable	16,441	41,534	0	0	26,070
Interfund Payable	0	325,000	0	0	37,000
Due to Primary Government	0	0	0	0	0
Due to County Funds:					
Property and Other Taxes	0	0	0	0	0
Special Assessments	0	0	0	0	0
Due to Other Governments	209,476	460,830	0	0	291,954
Deferred Revenue	2,303,226	7,184,694	2,588,235	11,096	0
Undistributed Monies	0	0	0	0	0
Deposits Held and Due to Others	0	0	0	0	0
Accrued Interest Payable	0	0	0	5,524	0
Notes Payable	0	0	0	310,000	0
Loan Payable	0	703,071	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	2,748,094
OPWC Loan Payable	0	0	0	0	142,350
General Obligation Bonds Payable	0	0	0	0	0
Revenue Bonds Payable	0	0	0	0	449,900
Special Assessment Debt with Governmental Commitment	0	0	0	0	0
Total Liabilities	3,107,072	10,667,600	2,588,235	326,620	3,734,319
<i>Fund Equity and Other Credits</i>					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	0	5,450,931
Retained Earnings:					
Unreserved (Deficit)	0	0	0	0	6,517,743
Fund Balance:					
Reserved for Encumbrances	729,144	1,923,933	0	277,784	0
Reserved for Inventory	46,610	81,784	0	0	0
Reserved for Loans	2,718	2,084,094	0	0	0
Reserved for Component Unit Loan	99,042	0	0	0	0
Unreserved, Undesignated	4,145,521	17,818,646	646,273	1,021,707	0
Total Fund Equity (Deficit) and Other Credits	5,023,035	21,908,457	646,273	1,299,491	11,968,674
Total Liabilities, Fund Equity and Other Credits	\$8,130,107	\$32,576,057	\$3,234,508	\$1,626,111	\$15,702,993

See accompanying notes to the general purpose financial statements

Fund Types	Fiduciary	Account Groups		Totals	Component	Totals	
	Fund Types	General	General	(Memorandum		Reporting	(Memorandum
Internal	Trust and	Fixed	Long-Term	Only)	Units	Only)	
Service	Agency	Assets	Obligations	Primary		Entity	
				Government			
	\$0	\$11,783	\$0	\$0	\$1,419,548	\$11,609	\$1,431,157
	0	0	0	0	43,880	0	43,880
	0	0	0	0	1,117,706	8,315	1,126,021
	0	0	0	2,000,523	2,084,568	8,824	2,093,392
	0	0	0	0	362,000	0	362,000
	0	0	0	0	0	99,042	99,042
	0	10,159,363	0	0	10,159,363	0	10,159,363
	0	1,866,793	0	0	1,866,793	0	1,866,793
	0	57,629,999	0	0	58,592,259	4,443	58,596,702
	0	0	0	0	12,087,251	0	12,087,251
	0	2,737,118	0	0	2,737,118	0	2,737,118
	0	4,860,958	0	0	4,860,958	0	4,860,958
	0	0	0	0	5,524	0	5,524
	0	0	0	0	310,000	0	310,000
	0	0	0	176,239	879,310	0	879,310
457,447	0	0	0	0	457,447	0	457,447
0	0	0	0	60,981	60,981	0	60,981
0	0	0	0	0	2,748,094	0	2,748,094
0	0	0	0	175,000	317,350	0	317,350
0	0	0	0	7,455,600	7,455,600	0	7,455,600
0	0	0	0	0	449,900	0	449,900
0	0	0	0	1,235,000	1,235,000	0	1,235,000
457,447	77,266,014	0	11,103,343	109,250,650	132,233	109,382,883	
0	0	33,891,375	0	33,891,375	0	33,891,375	
0	0	0	0	5,450,931	25,000	5,475,931	
(439,620)	0	0	0	6,078,123	369,653	6,447,776	
0	6,161	0	0	2,937,022	0	2,937,022	
0	0	0	0	128,394	0	128,394	
0	0	0	0	2,086,812	0	2,086,812	
0	0	0	0	99,042	0	99,042	
0	651,169	0	0	24,283,316	340,911	24,624,227	
(439,620)	657,330	33,891,375	0	74,955,015	735,564	75,690,579	
\$17,827	\$77,923,344	\$33,891,375	\$11,103,343	\$184,205,665	\$867,797	\$185,073,462	

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, 1999

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenues			
Property and Other Local Taxes	\$2,896,000	\$7,400,417	\$305,613
Permissive Sales Tax	7,552,179	0	0
Charges for Services	2,705,514	2,770,108	0
Licenses and Permits	15,605	102,441	0
Fines and Forfeitures	547,334	235,236	0
Intergovernmental	2,421,541	43,518,874	10,121
Special Assessments	0	0	355,427
Interest	1,583,978	139,066	0
Other	308,099	15,417	0
Total Revenues	18,030,250	54,181,559	671,161
Expenditures			
Current:			
General Government:			
Legislative and Executive	5,700,936	1,574,988	0
Judicial	3,269,657	33,062	0
Public Safety	6,009,452	1,877,767	0
Public Works	171,809	5,466,877	0
Health	142,086	12,258,752	0
Human Services	806,406	28,069,664	0
Conservation and Recreation	293,282	0	0
Economic Development and Assistance	116,294	0	0
Other	537,150	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	67,334	91,456	427,300
Interest and Fiscal Charges	7,475	5,364	426,641
Total Expenditures	17,121,881	49,377,930	853,941
Excess of Revenues Over (Under) Expenditures	908,369	4,803,629	(182,780)
Other Financing Sources (Uses)			
Inception of Capital Lease	45,900	10,000	0
Proceeds of Loans	0	78,325	0
Proceeds from the Sale of Bonds	0	0	0
Operating Transfers In	528,812	946,923	356,000
Operating Transfers Out	(1,086,523)	(863,317)	0
Total Other Financing Sources (Uses)	(511,811)	171,931	356,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	396,558	4,975,560	173,220
Fund Balances (Deficit) Beginning of Year	4,608,140	16,933,789	473,053
Increase (Decrease) in Reserve for Inventory	18,337	(892)	0
Fund Balances End of Year	\$5,023,035	\$21,908,457	\$646,273

See accompanying notes to the general purpose financial statements

Capital Projects	Fiduciary Fund Type	Totals (Memorandum Only)
	Expendable Trust	
\$256,023	\$0	\$10,858,053
0	0	7,552,179
90,703	0	5,566,325
0	0	118,046
50,930	65,435	898,935
713,978	200,749	46,865,263
0	0	355,427
4,722	17,627	1,745,393
0	10,844	334,360
<u>1,116,356</u>	<u>294,655</u>	<u>74,293,981</u>
0	0	7,275,924
0	0	3,302,719
0	88,059	7,975,278
0	0	5,638,686
0	0	12,400,838
0	288,693	29,164,763
0	0	293,282
0	0	116,294
0	0	537,150
3,709,204	0	3,709,204
0	0	586,090
126,559	0	566,039
<u>3,835,763</u>	<u>376,752</u>	<u>71,566,267</u>
<u>(2,719,407)</u>	<u>(82,097)</u>	<u>2,727,714</u>
0	0	55,900
0	0	78,325
6,135,000	0	6,135,000
170,000	0	2,001,735
(71,895)	0	(2,021,735)
<u>6,233,105</u>	<u>0</u>	<u>6,249,225</u>
3,513,698	(82,097)	8,976,939
(2,214,207)	739,427	20,540,202
0	0	17,445
<u>\$1,299,491</u>	<u>\$657,330</u>	<u>\$29,534,586</u>

Ashtabula County, Ohio
*Combined Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types and Expendable Trust Funds
 For the Year Ended December 31, 1999*

	General Fund		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues			
Property and Other Local Taxes	\$2,759,000	\$2,896,000	\$137,000
Permissive Sales Tax	6,750,000	7,451,524	701,524
Charges for Services	2,187,325	2,699,884	512,559
Licenses and Permits	18,000	21,270	3,270
Fines and Forfeitures	338,500	505,548	167,048
Intergovernmental	2,214,032	2,430,967	216,935
Special Assessments	0	0	0
Interest	1,212,575	1,570,164	357,589
Other	886,971	311,353	(575,618)
Total Revenues	16,366,403	17,886,710	1,520,307
Expenditures			
Current:			
General Government:			
Legislative and Executive	6,218,709	5,997,706	221,003
Judicial	3,502,074	3,347,295	154,779
Public Safety	6,476,858	6,310,330	166,528
Public Works	314,829	278,542	36,287
Health	161,374	147,612	13,762
Human Services	871,155	813,565	57,590
Conservation and Recreation	306,300	293,282	13,018
Economic Development and Assistance	187,000	186,294	706
Other	712,057	660,783	51,274
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	51,915	51,915	0
Interest and Fiscal Charges	4,895	4,895	0
Total Expenditures	18,807,166	18,092,219	714,947
Excess of Revenues Over (Under) Expenditures	(2,440,763)	(205,509)	2,235,254
Other Financing Sources (Uses)			
Proceeds of Loan	0	0	0
Proceeds of Notes	0	0	0
Proceeds of Bonds	0	0	0
Advances In	0	0	0
Advances Out	(62,000)	(62,000)	0
Operating Transfers In	586,583	528,812	(57,771)
Operating Transfers Out	(1,099,492)	(1,086,523)	12,969
Total Other Financing Sources (Uses)	(574,909)	(619,711)	(44,802)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,015,672)	(825,220)	2,190,452
Fund Balances Beginning of Year	2,606,117	2,606,117	0
Prior Year Encumbrances Appropriated	964,301	964,301	0
Fund Balances End of Year	\$554,746	\$2,745,198	\$2,190,452

Special Revenue Funds			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$7,196,128	\$7,400,417	\$204,289	\$563,190	\$550,060	(\$13,130)
0	0	0	0	0	0
2,553,399	2,427,879	(125,520)	0	0	0
110,021	98,615	(11,406)	0	0	0
164,100	235,132	71,032	0	0	0
40,088,686	39,400,602	(688,084)	7,000	10,121	3,121
0	0	0	351,479	379,727	28,248
77,300	134,532	57,232	0	0	0
7,000	15,417	8,417	0	0	0
<u>50,196,634</u>	<u>49,712,594</u>	<u>(484,040)</u>	<u>921,669</u>	<u>939,908</u>	<u>18,239</u>
2,518,138	1,544,794	973,344	0	0	0
51,323	34,458	16,865	0	0	0
2,356,737	1,941,470	415,267	0	0	0
6,225,412	5,753,446	471,966	0	0	0
14,360,435	12,994,257	1,366,178	0	0	0
29,193,639	27,334,988	1,858,651	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
84,000	84,000	0	4,918,000	4,942,300	(24,300)
4,257	4,257	0	668,272	618,468	49,804
<u>54,793,941</u>	<u>49,691,670</u>	<u>5,102,271</u>	<u>5,586,272</u>	<u>5,560,768</u>	<u>25,504</u>
<u>(4,597,307)</u>	<u>20,924</u>	<u>4,618,231</u>	<u>(4,664,603)</u>	<u>(4,620,860)</u>	<u>43,743</u>
78,325	78,325	0	0	0	0
0	0	0	4,390,390	310,000	(4,080,390)
0	0	0	81,692	4,152,380	4,070,688
0	25,000	25,000	0	0	0
0	0	0	0	0	0
1,076,718	946,923	(129,795)	266,000	356,000	90,000
<u>(1,182,774)</u>	<u>(863,317)</u>	<u>319,457</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(27,731)</u>	<u>186,931</u>	<u>214,662</u>	<u>4,738,082</u>	<u>4,818,380</u>	<u>80,298</u>
(4,625,038)	207,855	4,832,893	73,479	197,520	124,041
9,602,999	9,602,999	0	400,153	400,153	0
2,743,649	2,743,649	0	0	0	0
<u>\$7,721,610</u>	<u>\$12,554,503</u>	<u>\$4,832,893</u>	<u>\$473,632</u>	<u>\$597,673</u>	<u>\$124,041</u>

(continued)

Ashtabula County, Ohio
*Combined Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
 All Governmental Fund Types and Expendable Trust Funds (continued)
 For the Year Ended December 31, 1999*

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$11,000	\$11,576	\$576
Permissive Sales Tax	0	0	0
Charges for Services	78,500	90,703	12,203
Licenses and Permits	0	0	0
Fines and Forfeitures	65,000	47,427	(17,573)
Intergovernmental	727,513	713,978	(13,535)
Special Assessments	0	0	0
Interest	1,000	4,722	3,722
Other	0	0	0
Total Revenues	883,013	868,406	(14,607)
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Conservation and Recreation	0	0	0
Economic Development and Assistance	0	0	0
Other	0	0	0
Capital Outlay	4,339,241	3,986,988	352,253
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	39,005	39,005	0
Total Expenditures	4,378,246	4,025,993	352,253
Excess of Revenues Over (Under) Expenditures	(3,495,233)	(3,157,587)	337,646
Other Financing Sources (Uses)			
Proceeds of Loan	0	0	0
Proceeds of Notes	0	0	0
Proceeds of Bonds	1,733,114	1,982,620	249,506
Advances In	0	0	0
Advances Out	0	0	0
Operating Transfers In	300,000	170,000	(130,000)
Operating Transfers Out	(76,000)	(71,895)	4,105
Total Other Financing Sources (Uses)	1,957,114	2,080,725	123,611
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,538,119)	(1,076,862)	461,257
Fund Balances Beginning of Year	437,444	437,444	0
Prior Year Encumbrances Appropriated	1,965,206	1,965,206	0
Fund Balances End of Year	\$864,531	\$1,325,788	\$461,257

See accompanying notes to the general purpose financial statements

Expendable Trust Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$10,529,318	\$10,858,053	\$328,735
0	0	0	6,750,000	7,451,524	701,524
0	0	0	4,819,224	5,218,466	399,242
0	0	0	128,021	119,885	(8,136)
0	0	0	567,600	788,107	220,507
38,110	23,506	(14,604)	43,075,341	42,579,174	(496,167)
0	0	0	351,479	379,727	28,248
11,300	15,479	4,179	1,302,175	1,724,897	422,722
7,000	7,285	285	900,971	334,055	(566,916)
56,410	46,270	(10,140)	68,424,129	69,453,888	1,029,759
0	0	0	8,736,847	7,542,500	1,194,347
0	0	0	3,553,397	3,381,753	171,644
0	0	0	8,833,595	8,251,800	581,795
0	0	0	6,540,241	6,031,988	508,253
0	0	0	14,521,809	13,141,869	1,379,940
87,186	53,951	33,235	30,151,980	28,202,504	1,949,476
0	0	0	306,300	293,282	13,018
0	0	0	187,000	186,294	706
0	0	0	712,057	660,783	51,274
0	0	0	4,339,241	3,986,988	352,253
0	0	0	5,053,915	5,078,215	(24,300)
0	0	0	716,429	666,625	49,804
87,186	53,951	33,235	83,652,811	77,424,601	6,228,210
(30,776)	(7,681)	23,095	(15,228,682)	(7,970,713)	7,257,969
0	0	0	78,325	78,325	0
0	0	0	4,390,390	310,000	(4,080,390)
0	0	0	1,814,806	6,135,000	4,320,194
0	0	0	0	25,000	25,000
0	0	0	(62,000)	(62,000)	0
0	0	0	2,229,301	2,001,735	(227,566)
0	0	0	(2,358,266)	(2,021,735)	336,531
0	0	0	6,092,556	6,466,325	373,769
(30,776)	(7,681)	23,095	(9,136,126)	(1,504,388)	7,631,738
305,014	305,014	0	13,351,727	13,351,727	0
19,486	19,486	0	5,692,642	5,692,642	0
\$293,724	\$316,819	\$23,095	\$9,908,243	\$17,539,981	\$7,631,738

Ashtabula County, Ohio
*Combined Statement of Revenues,
Expenses and Changes in Fund Equity
All Proprietary Fund Types
and Ashtabula County Airport - Discretely Presented Component Unit
For the Year Ended December 31, 1999*

	Proprietary Fund Types		Totals (Memorandum Only) Primary Government
	Enterprise	Internal Service	
Operating Revenues			
Charges for Services	\$780,855	\$15,993	\$796,848
Other	24,273	0	24,273
Total Operating Revenues	805,128	15,993	821,121
Operating Expenses			
Personal Services	419,219	0	419,219
Contractual Services	679,832	0	679,832
Claims	0	27,748	27,748
Materials and Supplies	33,556	0	33,556
Other	0	0	0
Depreciation	806,853	0	806,853
Intergovernmental	0	0	0
Total Operating Expenses	1,939,460	27,748	1,967,208
Operating Loss	(1,134,332)	(11,755)	(1,146,087)
Non-Operating Revenues (Expenses)			
Interest	57,916	0	57,916
Sales Tax	0	0	0
Operating Grants	270,400	0	270,400
Interest and Fiscal Charges	(53,679)	0	(53,679)
Total Non-Operating Revenues (Expenses)	274,637	0	274,637
Net Loss Before Operating Transfers	(859,695)	(11,755)	(871,450)
Operating Transfers In	20,000	0	20,000
Net Loss	(839,695)	(11,755)	(851,450)
Depreciation on Fixed Assets Acquired by Contributed Capital	403,364	0	403,364
Retained Earnings (Deficit) Beginning of Year (Restated - Note 3)	5,887,262	(427,865)	5,459,397
Retained Earnings (Deficit) End of Year	5,450,931	(439,620)	5,011,311
Contributed Capital Beginning of Year	5,889,482	0	5,889,482
Contributions from Other Funds	217,000	0	217,000
Other Contributions:			
Intergovernmental	814,625	0	814,625
Developers	0	0	0
Depreciation on Fixed Assets Acquired by Contributed Capital	(403,364)	0	(403,364)
Contributed Capital End of Year	6,517,743	0	6,517,743
Total Fund Equity (Deficit) End of Year	\$11,968,674	(\$439,620)	\$11,529,054

See accompanying notes to the general purpose financial statements

Ashtabula County Airport Component Unit	Totals (Memorandum Only) Reporting Entity
\$232,880	\$1,029,728
3,784	28,057
<u>236,664</u>	<u>1,057,785</u>
84,961	504,180
159,565	839,397
0	27,748
82,145	115,701
19,791	19,791
48,665	855,518
9,114	9,114
<u>404,241</u>	<u>2,371,449</u>
<u>(167,577)</u>	<u>(1,313,664)</u>
875	58,791
9,184	9,184
116,540	386,940
(663)	(54,342)
<u>125,936</u>	<u>400,573</u>
<u>(41,641)</u>	<u>(913,091)</u>
0	20,000
<u>(41,641)</u>	<u>(893,091)</u>
0	403,364
<u>411,294</u>	<u>5,870,691</u>
<u>369,653</u>	<u>5,380,964</u>
0	5,889,482
0	217,000
0	814,625
25,000	25,000
<u>0</u>	<u>(403,364)</u>
<u>25,000</u>	<u>6,542,743</u>
<u>\$394,653</u>	<u>\$11,923,707</u>

Ashtabula County, Ohio
*Statement of Support, Revenues, Expenses
and Changes in Fund Balance
Ash/Craft Industries - Discretely Presented Component Unit
For the Year Ended December 31, 1999*

	Ash/Craft Industries
Support and Revenues	
Contributions:	
Ashtabula County Board of Mental Retardation	\$131,932
Sales	395,090
Interest	11,047
Other	4,380
	542,449
 Expenses	
Labor, Participants	333,053
Employee Benefits	26,792
Payroll Taxes and Insurance	23,482
Materials and Supplies	39,396
Repairs, Maintenance and Support Services	1,525
Advertising	1,505
Utilities	10,137
Labor, Contract	10,221
Legal and Professional Fees	3,200
Client Activity	4,105
Rent	30,619
Miscellaneous	12,308
Depreciation	8,143
	504,486
 <i>Total Expenses</i>	 504,486
 <i>Excess of Support and Revenues Over Expenses</i>	 37,963
 <i>Fund Balance Beginning of Year</i>	 302,948
 <i>Fund Balance End of Year</i>	 \$340,911

See accompanying notes to the general purpose financial statements

Ashtabula County, Ohio
*Combined Statement of Revenues, Expenses, and
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
 All Proprietary Fund Types
 For the Year Ended December 31, 1999*

	Enterprise Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$1,227,101	\$826,385	(\$400,716)
Interest	20,880	57,916	37,036
Grants	874,686	1,085,025	210,339
Other Operating Revenues	0	24,273	24,273
OPWC Proceeds	146,000	146,000	0
OWDA Proceeds	167,199	167,199	0
<i>Total Revenues</i>	<u>2,435,866</u>	<u>2,306,798</u>	<u>(129,068)</u>
Expenses			
Current:			
Personal Services	445,401	422,450	22,951
Contractual Services	708,211	486,337	221,874
Claims	0	0	0
Materials and Supplies	53,000	39,891	13,109
Capital Outlay	1,558,507	1,122,433	436,074
Debt Service:			
Principal Retirement	114,982	114,982	0
Interest and Fiscal Charges	53,679	53,679	0
<i>Total Expenses</i>	<u>2,933,780</u>	<u>2,239,772</u>	<u>694,008</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(497,914)	67,026	564,940
Advances In	0	37,000	37,000
Operating Transfers In	20,000	20,000	0
<i>Excess of Revenues Over (Under) Expenses, Advances and Operating Transfers</i>	(477,914)	124,026	601,940
<i>Fund Equity Beginning at of Year</i>	955,726	955,726	0
Prior Year Encumbrances Appropriated	126,732	126,732	0
<i>Fund Equity End of Year</i>	<u>\$604,544</u>	<u>\$1,206,484</u>	<u>\$601,940</u>

(continued)

Ashtabula County, Ohio
*Combined Statement of Revenues, Expenses, and
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
 All Proprietary Fund Types (continued)
 For the Year Ended December 31, 1999*

	Internal Service Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$0	\$0	\$0
Interest	0	0	0
Grants	0	0	0
Other Operating Revenues	0	15,993	15,993
OPWC Proceeds	0	0	0
OWDA Proceeds	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>15,993</u>	<u>15,993</u>
Expenses			
Current:			
Personal Services	0	0	0
Contractual Services	0	0	0
Claims	27,800	27,748	52
Materials and Supplies	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenses</i>	<u>27,800</u>	<u>27,748</u>	<u>52</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(27,800)	(11,755)	16,045
Advances In	0	0	0
Operating Transfers In	60,000	0	(60,000)
<i>Excess of Revenues Over (Under) Expenses, Advances and Operating Transfers</i>	32,200	(11,755)	(43,955)
<i>Fund Equity Beginning at of Year</i>	29,582	29,582	0
Prior Year Encumbrances Appropriated	0	0	0
<i>Fund Equity End of Year</i>	<u>\$61,782</u>	<u>\$17,827</u>	<u>(\$43,955)</u>

See accompanying notes to the general purpose financial statements

Totals
(Memorandum Only)

Revised Budget	Actual	Variance Favorable (Unfavorable)
\$1,227,101	\$826,385	(\$400,716)
20,880	57,916	37,036
874,686	1,085,025	210,339
0	40,266	40,266
146,000	146,000	0
167,199	167,199	0
<u>2,435,866</u>	<u>2,322,791</u>	<u>(113,075)</u>
445,401	422,450	22,951
708,211	486,337	221,874
27,800	27,748	52
53,000	39,891	13,109
1,558,507	1,122,433	436,074
114,982	114,982	0
53,679	53,679	0
<u>2,961,580</u>	<u>2,267,520</u>	<u>694,060</u>
(525,714)	55,271	580,985
0	37,000	37,000
80,000	20,000	(60,000)
(445,714)	112,271	557,985
985,308	985,308	0
126,732	126,732	0
<u>\$666,326</u>	<u>\$1,224,311</u>	<u>\$557,985</u>

Ashtabula County, Ohio
Combined Statement of Cash Flows
All Proprietary Fund Types
and Discretely Presented Component Units
For the Year Ended December 31, 1999

	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government
<i>Increase (Decrease) in Cash and Cash Equivalents</i>			
Cash Flows from Operating Activities			
Cash Received from Quasi-External Transactions with Other Funds	\$0	\$15,993	\$15,993
Cash Received from Customers	826,385	0	826,385
Cash Received from Interest	0	0	0
Cash Payments to Suppliers for Goods	(34,041)	0	(34,041)
Cash Payments for Contractual Services	(389,716)	(27,748)	(417,464)
Cash Payments for Employee Services and Benefits	(417,893)	0	(417,893)
Cash Payments to State	0	0	0
Other Operating Revenues	24,273	0	24,273
Other Operating Expenses	0	0	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>9,008</u>	<u>(11,755)</u>	<u>(2,747)</u>
Cash Flows from Noncapital Financing Activities			
Transfers In from Other Funds	20,000	0	20,000
Operating Grants	270,400	0	270,400
Sales Tax Collected	0	0	0
Advances In	37,000	0	37,000
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>327,400</u>	<u>0</u>	<u>327,400</u>
Cash Flows from Capital and Related Financing Activities			
Receipt From Developers	0	0	0
Receipt From Capital Grants	814,625	0	814,625
Principal Paid on Loans with County	0	0	0
Principal Paid on Revenue Bonds	(6,900)	0	(6,900)
Interest Paid on Revenue Bonds	(22,840)	0	(22,840)
Interest Paid on Loans with County	0	0	0
Principal Paid on OWDA Loan	(104,432)	0	(104,432)
Interest Paid on OWDA Loan	(30,839)	0	(30,839)
Principal Paid on OPWC Loan	(3,650)	0	(3,650)
Proceeds from OWDA Loan	146,000	0	146,000
Proceeds from OPWC Loan	167,199	0	167,199
Acquisition of Capital Assets	(1,086,356)	0	(1,086,356)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(127,193)</u>	<u>0</u>	<u>(127,193)</u>
Cash Flows from Investing Activities			
Interest on Investments	57,916	0	57,916
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>267,131</u>	<u>(11,755)</u>	<u>255,376</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,082,458</u>	<u>29,582</u>	<u>1,112,040</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,349,589</u>	<u>\$17,827</u>	<u>\$1,367,416</u>

Component Units	Totals (Memorandum Only) Reporting Entity
\$0	\$15,993
644,681	1,471,066
11,047	11,047
(192,700)	(226,741)
(172,333)	(589,797)
(363,442)	(781,335)
(9,321)	(9,321)
3,676	27,949
(19,654)	(19,654)
<u>(98,046)</u>	<u>(100,793)</u>
0	20,000
116,540	386,940
9,184	9,184
0	37,000
<u>125,724</u>	<u>453,124</u>
25,000	25,000
0	814,625
(11,313)	(11,313)
0	(6,900)
0	(22,840)
(663)	(663)
0	(104,432)
0	(30,839)
0	(3,650)
0	146,000
0	167,199
(5,902)	(1,092,258)
<u>7,122</u>	<u>(120,071)</u>
<u>875</u>	<u>58,791</u>
35,675	291,051
<u>291,018</u>	<u>1,403,058</u>
<u>\$326,693</u>	<u>\$1,694,109</u>

(continued)

Ashtabula County, Ohio
Combined Statement of Cash Flows
All Proprietary Fund Types
and Discretely Presented Component Units (continued)
For the Year Ended December 31, 1999

	<u>Proprietary Fund Types</u>		Totals (Memorandum Only)
	<u>Enterprise</u>	<u>Internal Service</u>	<u>Primary Government</u>
Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities			
<i>Operating Loss</i>	(\$1,134,332)	(\$11,755)	(\$1,146,087)
<i>Adjustments:</i>			
Depreciation	806,853	0	806,853
(Increase) Decrease in Assets:			
Accounts Receivable	(10,370)	0	(10,370)
Special Assessments Receivable	55,900	0	55,900
Materials and Supplies Inventory	0	0	0
Prepaid Items	0	0	0
Increase (Decrease) in Liabilities:			
Accounts Payable	13,481	0	13,481
Accrued Wages and Benefits	1,262	0	1,262
Compensated Absences Payable	3,819	0	3,819
Due to Other Governments	272,395	0	272,395
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$9,008</u>	<u>(\$11,755)</u>	<u>(\$2,747)</u>

Noncash Capital Financing Activities

During 1999, OPWC paid \$814,625 directly to contractors on behalf of the sanitary revenue fund.

See accompanying notes to the general purpose financial statements

<u>Component Unit</u>	<u>Totals (Memorandum Only) Reporting Entity</u>
<u>(\$129,614)</u>	<u>(\$1,275,701)</u>
56,808	863,661
(5,675)	(16,045)
0	55,900
(25,116)	(25,116)
(4,572)	(4,572)
6,306	19,787
(317)	945
4,596	8,415
(462)	271,933
<u>(\$98,046)</u>	<u>(\$100,793)</u>

Ashtabula County, Ohio
Combining Balance Sheet
Discretely Presented Component Units
December 31, 1999

	Ashtabula County Airport	Ash/Craft Industries Incorporated	Totals
Assets			
Cash and Cash Equivalents in Segregated Accounts	\$35,374	\$291,319	\$326,693
Accounts Receivable	3,746	28,609	32,355
Materials and Supplies Inventory	39,846	7,093	46,939
Prepaid Items	0	1,000	1,000
Fixed Assets	430,459	30,351	460,810
<i>Total Assets</i>	<u>\$509,425</u>	<u>\$358,372</u>	<u>\$867,797</u>
Liabilities			
Accounts Payable	\$5,000	\$6,609	\$11,609
Accrued Wages and Benefits	1,906	6,409	8,315
Compensated Absences Payable	8,824	0	8,824
Due to Primary Government	99,042	0	99,042
Due to Other Governments	0	4,443	4,443
<i>Total Liabilities</i>	<u>114,772</u>	<u>17,461</u>	<u>132,233</u>
Fund Equity			
Contributed Capital	25,000	0	25,000
Retained Earnings:			
Unreserved	369,653	0	369,653
Fund Balance:			
Unreserved, Undesignated	0	340,911	340,911
<i>Total Fund Equity</i>	<u>394,653</u>	<u>340,911</u>	<u>735,564</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$509,425</u>	<u>\$358,372</u>	<u>\$867,797</u>

See accompanying notes to the general purpose financial statements

Ashtabula County, Ohio
Combining Statement of Cash Flows
Discretely Presented Component Units
For the Year Ended December 31, 1999

	Ashtabula County Airport	Ash/Craft Industries	Totals
<i>Increase (Decrease) in Cash and Cash Equivalents</i>			
Cash Flows from Operating Activities			
Cash Received from Customers	\$234,032	\$410,649	\$644,681
Cash Received from Interest	0	11,047	11,047
Cash Payments to Suppliers for Goods and Services	(109,208)	(83,492)	(192,700)
Cash Payments for Contractual Services	(158,912)	(13,421)	(172,333)
Cash Payments for Employee Benefits	(79,933)	(283,509)	(363,442)
Cash Payments to State	(9,321)	0	(9,321)
Other Operating Revenues	3,676	0	3,676
Other Operating Expenses	(19,654)	0	(19,654)
<i>Net Cash Provided by (Used For) Operating Activities</i>	(139,320)	41,274	(98,046)
Cash Flows from Noncapital Financing Activities			
Operating Grants	116,540	0	116,540
Sales Tax Collected	9,184	0	9,184
<i>Net Cash Provided by Noncapital Financing Activities</i>	125,724	0	125,724
Cash Flows from Capital and Related Financing Activities			
Receipts From Developers	25,000	0	25,000
Principal Paid on Loans with County	(11,313)	0	(11,313)
Interest Paid on Loans with County	(663)	0	(663)
Acquisition of Capital Assets	0	(5,902)	(5,902)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	13,024	(5,902)	7,122
Cash Flows from Investing Activities			
Interest	875	0	875
<i>Net Increase in Cash and Cash Equivalents</i>	303	35,372	35,675
<i>Cash and Cash Equivalents Beginning of Year</i>	35,071	255,947	291,018
<i>Cash and Cash Equivalents End of Year</i>	\$35,374	\$291,319	\$326,693

(continued)

Ashtabula County, Ohio
Combining Statement of Cash Flows
Discretely Presented Component Units (continued)
For the Year Ended December 31, 1999

	<u>Ashtabula County Airport</u>	<u>Ash/Craft Industries</u>	<u>Totals</u>
Reconciliation of Operating Loss / Excess to Net Cash Provided by (Used for) Operating Activities			
<i>Operating Loss / Excess</i>	(\$167,577)	\$37,963	(\$129,614)
<i>Adjustments:</i>			
Depreciation	48,665	8,143	56,808
<i>(Increase) Decrease in Assets:</i>			
Accounts Receivable	1,152	(6,827)	(5,675)
Materials and Supplies Inventory	(29,194)	4,078	(25,116)
Prepaid Items	0	(4,572)	(4,572)
<i>Increase (Decrease) in Liabilities:</i>			
Accounts Payable	3,209	3,097	6,306
Accrued Wages and Benefits	234	(551)	(317)
Compensated Absences Payable	4,596	0	4,596
Due to Other Governments	(405)	(57)	(462)
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>(\$139,320)</u>	<u>\$41,274</u>	<u>(\$98,046)</u>

See accompanying notes to general purpose financial statements

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

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 Human Services Department, the Emergency Management Agency, Ashtabula County's portion of the Ashtabula and Geauga Counties Consortium of the Joint Training Partnership Act and all departments and activities that are directly operated by the elected County officials.

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

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

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

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County. For 1999, the Industry has elected not to apply GASB Statement 29 for 1999 since they have applied the AICPA not-for-profit model in prior years. The Industry has a December 31 fiscal year end. Separately issued financial statements can be obtained from Ash/Craft Industries, 2505 South Ridge East, Ashtabula, Ohio 44004.

Ashtabula County Airport Authority The Ashtabula County Airport Authority was created by resolution of the County Commissioners under the authority of Chapter 308 of the Ohio Revised Code. The Airport Authority is governed by a seven member board of trustees appointed by the County Commissioners. The Board of Trustees has the authority to exercise all of the powers and privileges provided under the law. These powers include the ability to sue or be sued in its corporate name, the power to establish and collect rates, rentals and other charges, the authority to acquire, construct, operate, manage and maintain airport facilities, the authority to buy and sell real and personal property, and the authority to issue debt for acquiring or constructing any facility or permanent improvement. The Airport Authority serves as custodian of its own funds and maintains all records and accounts independent of Ashtabula County.

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

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

General Health District
Soil and Water Conservation District
Metropolitan Park District

The County participates in the following shared risk pool, related organizations, and jointly governed organizations. These organizations are presented in Notes 16, 20 and 21 to the combined financial statements.

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

Note 2 - Summary of Significant Accounting Policies

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

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

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

Internal Service Fund The internal service fund accounts for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

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

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

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

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

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

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

B. Measurement Focus and Basis of Accounting

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

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

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

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

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax (see Note 8), federal and state grants and subventions, and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received.

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The County reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 1999 and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations, have also been recorded as deferred revenue.

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

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

C. Budgetary Process

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

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

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

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

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exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

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

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

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

D. Cash and Cash Equivalents

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

During 1999, investments were limited to nonnegotiable certificates of deposit, repurchase agreements, manuscript bonds, and STAROhio.

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act

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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, 1999.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 1999 amounted to \$1,583,978 which includes \$1,390,723 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, 1999 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure is reported in the year in which services are consumed.

G. Interfund Assets and Liabilities

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

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

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H. Property, Plant, Equipment and Depreciation

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

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

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

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

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

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

I. Compensated Absences

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

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

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J. Intergovernmental Revenues

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

K. Accrued Liabilities and Long-Term Obligations

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

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

L. Contributed Capital

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

M. Reserves of Fund Equity and Designations

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

N. Interfund Transactions

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

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

O. Estimates

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

P. Total Columns on General Purpose Financial Statements

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

Note 3 - Restatement of Prior Year Fund Balance

The worker's compensation internal service fund balance at December 31, 1998 of (\$624,424) was restated by \$196,559 to (\$427,865.) This is due to an overstatement of claims payable.

Note 4 - Budgetary Basis of Accounting

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP basis), the budgetary basis as provided by law and described above is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - All Governmental Fund Types and Expendable Trust Funds and the Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - All Proprietary Fund Types are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget and to 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).

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

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

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

	Enterprise	Internal Service	Component Units
GAAP Basis	(\$839,695)	(\$11,755)	(\$3,678)
Net Adjustment for Revenue Accruals	45,530	0	0
Advances In	37,000	0	0
OWDA Loan Proceeds	167,199	0	0
OPWC Loan Proceeds	146,000	0	0
Contributed Capital	814,625	0	0
Net Adjustment for Expense Accruals	175,975	0	0
Capital Outlay	(1,086,356)	0	0
Excess of Support and Revenues Over (Under) Expenses - Non-Budgeted Funds	0	0	3,678
Depreciation Expense	806,853	0	0
Encumbrances	(143,105)	0	0
Budget Basis	<u>\$124,026</u>	<u>(\$11,755)</u>	<u>\$0</u>

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Excess of Revenues and Other Financing Sources
 Over (Under) Expenditures and Other Financing Uses
 All Governmental Fund Types and Expendable Trust Funds

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
GAAP Basis	\$352,610	\$4,087,614	\$173,220	\$3,513,698	(\$82,097)
Net Adjustment for Revenue Accruals	(82,304)	(208,564)	24,300	5,339	(253,083)
Note Proceeds	0	0	310,000	0	0
Allocation of Bond					
Proceeds for Debt Payment	0	0	4,152,380	(4,152,380)	0
Allocation of Property					
Taxes for Debt Payment	0	0	244,447	(244,447)	0
Unrecorded Cash	(67,188)	(588,453)	0	(8,842)	0
Net Adjustment for Expenditure Accruals	(71,569)	(276,633)	0	1	108,274
Principal Retirement	0	0	(4,515,000)	0	0
Debt Interest and Fiscal Charges	0	0	(191,827)	87,554	0
Non-Budgeted Funds	0	(165,368)	0	0	22,941
Non-Budgetary Operations					
of the Departments	4,000	331,235	0	0	208,539
Advances In	0	25,000	0	0	0
Advances Out	(62,000)	0	0	0	0
Encumbrances	(898,769)	(2,996,976)	0	(277,785)	(12,255)
Budget Basis	<u>(\$825,220)</u>	<u>\$207,855</u>	<u>\$197,520</u>	<u>(\$1,076,862)</u>	<u>(\$7,681)</u>

Note 5 - 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 \$408,255 of federal food stamps at December 31, 1999. The following schedule reflects the food stamp activity for the year ended December 31, 1999:

Balance at Beginning of Year	\$2,013,229
Amount received for distribution	0
Amount distributed to entitled recipients	(1,604,974)
Balance at end of year	<u>\$408,255</u>

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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;
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;

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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 \$688,891 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 \$2,959,062 and the bank balance was \$5,211,025. Of the bank balance:

1. \$1,449,858 was covered by federal depository insurance.
2. \$3,761,167 was uncollateralized and uninsured as defined by the GASB. Although the securities were held by the pledging financial institutions trust department or agent in the County's name and all State statutory requirements for the investment of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

	Category 3	Carrying Value	Fair Value
Repurchase Agreements	\$5,943,787	\$5,943,787	\$5,943,787
Manuscript Bond	48,600	48,600	48,600
Investment in State Treasurer's Investment Pool		23,585,221	23,585,221
Total	\$5,992,387	\$29,577,608	\$29,577,608

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

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	\$33,176,961	\$48,600
Investments:		
Repurchase Agreements	(5,943,787)	5,943,787
STAROhio	(23,585,221)	23,585,221
Cash on Hand	(688,891)	0
GASB Statement 3	\$2,959,062	\$29,577,608

Note 7 - 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 1999 for real and public utility property taxes represents collections of the 1998 taxes. Property tax payments received during 1999 for tangible personal property (other than public utility property) is for 1999 taxes.

1999 real property taxes are levied after October 1, 1999 on the assessed value as of January 1, 1999, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 1999 real property taxes are collected in and intended to finance 2000.

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. 1999 public utility property taxes became a lien December 31, 1998, are levied after October 1, 1999, and are collected in 2000 with real property taxes.

1999 tangible personal property taxes are levied after October 1, 1998, on the value as of December 31, 1998. Collections are made in 1999. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 1999 was \$8.70 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1997 property tax receipts were based are as follows:

Real Property	\$1,097,665,100
Public Utility Personal Property	166,113,470
Tangible Personal Property	189,027,120
Total Assessed Value	\$1,452,805,690

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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, 1999. 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, 1999 and are not intended to finance 1999 operations. The receivable is therefore offset by a credit to deferred revenue.

Note 8 - 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 1999 amounted to \$7,552,179.

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Note 9 - Interfund Transactions

As of December 31, 1999, interfund receivables and payables that resulted from various interfund transactions were as follows:

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

Note 10 - Receivables

Receivables at December 31, 1999 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, accrued interest and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectable in full, including accounts receivable which, if delinquent, may be certified and collected as a special assessment, subject to foreclosure for nonpayment, except for alimony and child support which are estimated to be approximately 63 percent uncollectible.

	Alimony/Support Agency Fund
Accounts Receivable	\$13,958,670
Estimated Uncollectible	9,409,548
Net Receivable	<u>\$4,549,122</u>

A summary of the principal items of intergovernmental receivables follows:

Intergovernmental Receivables	Amount
General Fund:	
Local Government	\$119,406
Board of Election Fees	56,471
Total General Fund	<u>175,877</u>

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Intergovernmental Receivables	Amount
Special Revenue Funds:	
Motor Vehicle and Gas Tax	\$1,527,348
Viaduct Lighting	199
Public Assistance	200,863
Children Services	220,850
County Board of Mental Retardation	370,700
Litter Control Grant Reimbursement	7,848
Nursing Home	613,110
Community Corrections	34,389
Community Mental Health	546,483
Community Development	1,111,419
Total Special Revenue Funds	4,633,209
Agency Funds:	
Motor Vehicle License Tax	53,597
Gasoline Tax	110,425
Undivided Local Government Tax	331,061
Library and Local Government Support	291,272
Total Agency Funds	786,355
Grand Total	\$5,595,441

At December 31, 1999, the Ashtabula County Airport, a discretely presented component unit, owed \$99,042 to the General fund. This amount is presented on the combined balance sheet as "due to primary government/due from component unit" and represents amounts the County loaned to the component unit.

Note 11 - 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 exceptions of health insurance, life insurance and 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

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

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

Prior to 1995, the County participated in the State Workers' Compensation retrospective rating and payment system. The plan involved the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured. During 1995, the County switched to the State Workers' Compensation standard rating and payment system. The County pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs. The County is still liable for claims from participation in the retrospective rating plan. Claims of \$457,447 have been accrued as a liability in the Workers' Compensation internal service fund at December 31, 1999, based on an estimate by the County Administrator.

The claims liability of \$457,447 has been accrued in the internal service fund at December 31, 1999 based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's claims liability amount for 1997 through 1999 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
1997	\$1,435,572	\$311,784	\$1,140,752	\$606,604
1998	606,604	47,402	196,559	457,447
1999	457,447	27,748	27,748	457,447

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Note 12 - Fixed Assets

A summary of the enterprise funds' fixed assets at December 31, 1999 follows:

	Enterprise
Land	\$20,436
Buildings	3,404,916
Sewer System	21,567,991
Equipment	467,458
Vehicles	177,504
	25,638,305
Total Fixed Assets	25,638,305
Less: Accumulated Depreciation	(11,537,398)
Net Fixed Assets	\$14,100,907

A summary of changes in general fixed assets follows:

	Balance January 1, 1999	Additions	Deletions	Balance December 31, 1999
Land	\$400,067	\$0	\$0	\$400,067
Buildings	15,004,652	4,075,247	0	19,079,899
Improvements other than Buildings	263,838	27,919	0	291,757
Equipment	6,392,086	913,484	589,638	6,715,932
Vehicles	4,254,639	876,234	231,635	4,899,238
Construction in Progress	3,059,938	2,001,581	2,557,037	2,504,482
Total	\$29,375,220	\$7,894,465	\$3,378,310	\$33,891,375

Note 13 - Defined Benefit Retirement Systems

A. Public Employees Retirement System

All County full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system 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 which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

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Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the County is required to contribute 9.35 percent. For law enforcement employees, the employee contribution is 9 percent and the employer contribution is 12.5 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's required contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were \$2,636,371, \$2,167,480, and \$2,012,176, respectively. The full amount has been contributed for 1998 and 1997. 70.56 percent has been contributed for 1999 with the remainder being reported as a fund liability.

B. State Teachers Retirement System

Certified teachers employed by the school for the Mental Retarded/Developmentally Disabled 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 basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit 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. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent; effective July 1, 1998, 6 percent was the portion used to fund pension obligations. Prior to July 1, 1998, the portion used to fund pension obligations was 10.5 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 for pension obligations to STRS for the years ended December 31, 1999, 1998, and 1997 were \$44,706, \$75,299, \$72,438 respectively; 72.72 percent has been contributed for fiscal year 1999 and 100 percent for fiscal years 1998 and 1997. \$12,332 represents the unpaid contribution for fiscal year 1999 and is recorded as a liability within the respective funds.

Note 14 - Postemployment Benefits

A. Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. 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 1999 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.2 percent was the portion that was used to fund health care for 1999. The law enforcement employer rate for 1999 was 16.70 percent and 4.2 percent was used to fund health care.

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Benefits are funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The County's actual contributions for 1999 which were used to fund OPEB were \$1,184,252.

During 1997, PERS adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2 percent of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health coverage.

B. State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Ohio Revised Code, the State Teachers Retirement Board has discretionary 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. Through June 30, 1997, the board allocated employer contributions equal to two percent of covered payroll to the Health Care Reserve Fund. Beginning July 1, 1997, this allocation was increased to 3.5 percent. This allocation was raised again beginning July 1, 1998 to 8 percent. For the County this amount equaled \$59,608 during 1999.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$2,783 million at June 30, 1999. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000 and STRS had 95,796 eligible benefit recipients.

Note 15 - Other Employee Benefits

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Compensatory time, up to 240 hours, must be taken within 180 days from date earned or is paid in cash to employees. Upon retirement or death, unused sick leave is paid for up to 25 percent of an employee's balance, not to exceed 240 hours. As of December 31, 1999, the liability for unpaid compensated absences was \$2,084,568 for the entire County.

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Note 16 - 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 1999 was \$255,243.

Note 17 - Notes Payable

A summary of the note transactions for the year ended December 31, 1999 follows:

Fund	Outstanding 12/31/98	Issued	Retired	Outstanding 12/31/99
Capital Projects				
3.77% County Home	\$200,000	\$0	\$200,000	\$0
4.10% Youth Development Center	125,000	0	125,000	0
4.10% District Library Construction	370,000	0	370,000	0
4.10% County Facility and Youth Center	255,000	0	255,000	0
4.10% 4-H Agricultural Building	50,000	0	50,000	0
4.10% Nursing Home Improvement	70,000	0	70,000	0
4.10% Old Courthouse Improvement	425,000	0	425,000	0
4.10% Tankard Truck Airport Equipment	45,000	0	45,000	0
3.94% Energy Conservation	2,000,000	0	2,000,000	0
3.94% Co. Engineer Building Improvement	725,000	0	725,000	0
3.74% Co. Engineer Building Improvement	250,000	0	250,000	0
3.96% Library Improvement	0	310,000	0	310,000
Total Notes	\$4,515,000	\$310,000	\$4,515,000	\$310,000

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The notes are backed by the full faith and credit of Ashtabula County and will mature within one year. The note liability is reflected in the fund which received the proceeds. Notes are generally issued in anticipation of long-term bond financing and are refinanced until such bonds are issued. All notes mature on June 18, 1999.

Note 18 - 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 agreements provide for minimum annual rental payments as follows:

<u>Year</u>	<u>Amount</u>
2000	28,573
2001	23,532
2002	14,252
2003	2,398
2004	398
Total Minimum Lease Payments	69,153
Less: Amount Representing Interest	(8,172)
Present Value of minimum lease payment	<u>\$60,981</u>

Capital lease payments have been reclassified and are reflected as debt service in the general purpose financial statements in various funds. These expenditures are reflected as program/function expenditures on a budgetary basis. The assets have been capitalized in the general fixed assets account group in the amount of \$187,260 the present value of the minimum lease payments at the inception of each lease.

Note 19 - Long-term Debt

<u>Debt Issue</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>	<u>Date of Maturity</u>
General Long Term Obligations			
Children Services Building - 1985	8.75%	\$1,070,000	December 1, 2005
Welfare Administration Building - 1985	8.75	1,610,000	December 1, 2005
Various Purpose - 1994	3.65	170,000	December 1, 2001
County Human Services Building - 1998	5.35	500,000	March 1, 2008
Various Purpose - 1999	3.30	6,135,000	December 1, 2009
Sewer Improvement Special Assessment - 1989	7.00	3,720,000	December 1, 2004
OPWC Loan - Lenox-New Lyme Road - 1993	0.00	100,000	January 1, 2003
OPWC Loan - Howard-Seven Hills - 1994	0.00	100,000	July 1, 2004
OPWC Loan - South River Road - 1994	0.00	100,000	July 1, 2004
OPWC Loan - Windsor-Mechanicsville Road - 1995	0.00	100,000	July 1, 2005

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Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
County Human Services Building - 1998	5.35	500,000	March 1, 2008
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
Enterprise Fund			
Revenue Bonds - Sewer District - 1988	5.00	509,700	December 1, 2028
OWDA Loan - Palmer Avenue - 1994	3.54	752,889	July 1, 2014
OWDA Loan - County Line Road Waterline - 1994	7.21	225,714	January 1, 2014
OWDA Loan - Austinburg Sewer Improvement - 1998	3.20	1,964,178	January 1, 2020
OPWC Loan - Plymouth - Stumpville Road - 1999	0.00	146,000	July 1, 2019

Changes in the County's long-term obligations during 1999 were as follows:

	Outstanding 12/31/98	Additions	(Reductions)	Outstanding 12/31/99
General Long-term Obligations:				
<i>General Obligation Bonds (Unvoted)</i>				
1985 - 8.75%				
Children Services Building	\$385,000	\$0	(\$55,000)	\$330,000
1985 - 8.75%				
Welfare Administration Building	560,000	0	(80,000)	480,000
1994 - 3.65%				
Various Purpose	\$72,900	\$0	(\$24,300)	\$48,600
1998 - 5.35%				
Human Services Building	500,000	0	(38,000)	462,000
1999 - 3.30%				
Various Purpose	0	6,135,000	0	6,135,000
<i>Total General Obligation Bonds</i>	<u>1,517,900</u>	<u>6,135,000</u>	<u>(197,300)</u>	<u>7,455,600</u>
<i>Special Assessment Bonds</i>				
1989 - 7%				
Sewer Improvement	1,465,000	0	(230,000)	1,235,000
<i>OPWC Loans</i>				
1993 - 0%				
Lenox - New Lyme Road	40,000	0	(10,000)	30,000
1994 - 0%				
Howard - Seven Hills Road	55,000	0	(10,000)	45,000
1994 - 0%				
South River Road	55,000	0	(10,000)	45,000
1995 - 0%				
Windsor - Mechanicsville Road	65,000	0	(10,000)	55,000
<i>Total OPWC Loans</i>	<u>\$215,000</u>	<u>\$0</u>	<u>(\$40,000)</u>	<u>\$175,000</u>

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	Outstanding 12/31/98	Additions	(Reductions)	Outstanding 12/31/99
County Loans				
1998 - 4.730%				
Sheriff Cars	\$103,829	\$0	(\$51,915)	\$51,914
1998 - 4.730%				
Engineer's Equipment	90,000	0	(44,000)	46,000
1999 - 3.95%				
ODOT Gradall	0	78,325	0	78,325
Total County Loans	193,829	78,325	(95,915)	176,239
Capital Leases	27,956	55,900	(22,875)	60,981
Compensated Absences	2,027,819	0	(27,296)	2,000,523
Total General Long-term Obligations	5,447,504	6,269,225	(613,386)	11,103,343
Enterprise Fund Obligations:				
Revenue Bond (Self Supporting)				
1988 - 5%				
Sewer District Improvement #1	456,800	0	(6,900)	449,900
OWDA Loans				
1994 - 3.54%				
Palmer Avenue	569,718	0	(28,153)	541,565
1994 - 7.21%				
County Line Road Waterline	151,431	0	(5,929)	145,502
1995 - 3.20%				
Austinburg Sewer Improvement	1,964,178	167,199	(70,350)	2,061,027
Total OWDA Loans	2,685,327	167,199	(104,432)	2,748,094
OPWC Loans				
1999 - 0%				
Plymouth - Stumpville Road	0	146,000	(3,650)	142,350
Total Enterprise Fund	3,142,127	313,199	(114,982)	3,340,344
GRAND TOTAL	\$8,589,631	\$6,582,424	(\$728,368)	\$14,443,687

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 equipment loan will be paid from a special revenue fund using gasoline tax revenue. Special assessment bonds will be paid from the proceeds of special assessments levied against benefitted property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. The sheriff cars loan will be paid from the general fund using property tax revenues. The sewer district improvement revenue bonds and 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.

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
 December 31, 1999

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

Year	General Obligation	Special Assessment	OPWC Loan	County Loans	Revenue Bond	OWDA Loan
2000	1,053,046	327,273	47,300	183,913	29,695	222,397
2001	1,043,586	315,000	47,300	0	29,735	222,396
2002	1,001,938	302,000	47,300	0	29,755	222,394
2003	994,589	293,625	37,300	0	29,655	222,396
2004	981,931	279,500	27,300	0	29,740	222,396
2005 - 2009	4,211,743	0	41,500	0	148,650	1,111,973
2010 - 2014	0	0	36,500	0	148,565	1,071,093
2015 - 2019	0	0	32,850	0	148,510	629,900
2020 - 2024	0	0	0	0	148,520	0
2025 - 2028	0	0	0	0	118,785	0
Totals	\$9,286,833	\$1,517,398	\$317,350	\$183,913	\$861,610	\$3,924,945

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, 1999, are an overall debt margin of \$26,699,740; and an unvoted debt margin of \$6,407,655.

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
2000	30,848
2001	30,848
2002	30,848
2003	30,848
2004	30,848
2005 - 2007	154,240
2010 - 2014	154,240
2015 - 2019	154,240
2020 - 2025	185,088
Total	\$802,048

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

Conduit Debt Obligations From time to time, the County has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 1999, there were six series of industrial revenue bonds outstanding, with an aggregate principal amount payable of \$9,024,907.

Note 20 - Related Organizations

A. Ashtabula County District Library

The Ashtabula County Commissioners are responsible for appointing a voting majority of the Ashtabula County District Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County 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 1999.

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 21 - Jointly Governed Organizations

A. Northeast Ohio Community Alternative Program Facility

The Northeast Ohio Community Alternative Program Facility (NEOCAP) is a community based corrections facility that 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 County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

Ashtabula, Geauga and Portage Counties. The Board adopts its own budget, authorizes expenditures, and hires and fires its own staff. Funding comes from the State of Ohio.

B. Children's Cluster Committee

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

Note 22 - Related Party Transactions

During 1999, 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 \$131,932 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 habilitative services provided directly to Ash/Craft Industries clients by the County amounted to \$127,580.

Note 23 - 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 24 - Ash/Craft Industries, Incorporated

A. Summary of Significant Accounting Policies

Ash/Craft Industries, Inc. 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.

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

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

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

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

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

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.

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

Ash/Craft Industries, Inc. 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 \$131,932.

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

B. Cash

Cash is comprised of the following at December 31, 1999:

Cash on hand	\$50
Cash in checking	43,357
Cash in savings	3,431
Cash in money market	129,466
Cash in certificates of deposit	<u>115,015</u>
Total	<u><u>\$291,319</u></u>

C. Equipment and Capital Improvements

The following is a summary of equipment and capital improvements at December 31, 1999:

Equipment	\$109,335
Capital improvements	<u>27,166</u>
	136,501
Less: Accumulated Depreciation	<u>(106,150)</u>
Net equipment and capital improvements	<u><u>\$30,351</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, 1999, the Organization's uninsured cash balances total \$105,720.

Note 25 - Ashtabula County Airport Authority

A. Description of Reporting Entity

The Ashtabula County Airport Authority was created by resolution of the County Commissioners under the authority of Chapter 308 of the Ohio Revised Code. The Airport Authority is governed by a seven member board of trustees appointed by the County Commissioners. The Board of Trustees has the authority to exercise all of the powers and privileges provided under the law. These powers include the ability to sue or be sued in its corporate name, the power to establish and collect rates, rentals and other charges, the authority to acquire, construct, operate, manage and maintain airport facilities, the authority to buy and sell real and personal property, and the authority to issue debt for acquiring or constructing any facility or permanent improvement. Since the airport imposes a financial burden on the County, the Airport is reflected as a component unit of Ashtabula County. Separately issued financial statements can be obtained from Ashtabula County Airport Authority, 25 West Jefferson Street, Jefferson, Ohio 44047.

B. Summary of Significant Account Policies

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

1. Measurement Focus and Basis of Accounting

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

2. Cash

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

3. Inventories

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

4. Due to Primary Government

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

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

5. Property, Plant, Equipment and Depreciation

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

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

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

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

6. Compensated Absences

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

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

7. Contributed Capital

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

C. Restatement of Fund Equity

Fixed assets was understated in the prior year. The fund equity at December 31, 1998, of \$363,294 was restated by \$48,000 to \$411,294.

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

D. Deposits and Investments

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

At year end, the carrying amount of the Airport's deposits was \$35,374 and the bank balance was \$37,398. The entire amount was covered by Federal Depository Insurance.

E. Receivables

The receivables reported by the Airport represent accounts receivable of \$3,746 and are considered fully collectible.

F. Risk Management

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

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

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

G. Fixed Assets

A summary of the Airport's fixed assets at December 31, 1999 follows:

Land	\$108,569
Buildings	275,878
Improvements Other than Buildings	140,576
Equipment	6,490
Vehicles	348,659
	<hr/>
Total Fixed Assets	880,172
	<hr/>
Less: Accumulated Depreciation	(449,713)
	<hr/>
Net Fixed Assets	<u>\$430,459</u>

H. Defined Benefit Retirement Systems

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

Ashtabula County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

The Airport's required contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were \$5,947, \$5,485, and \$5,575, respectively. The full amount has been contributed for 1998 and 1997. 77.89 percent has been contributed for 1999 with the remainder being reported as a liability.

I. Postemployment Benefits

The Airport's actual contributions for 1999 which were used to fund OPEB were \$2,684. (See Note 14).

J. Long-term Debt

The Airport has a long-term obligation to the primary government of \$99,042 at December 31, 1999. During the year, the Airport paid \$9,042 in principal on this obligation. Principal and interest payments on all obligations are as follows:

<u>Year</u>	<u>Due to Primary Government</u>
2000	\$29,149
2001	26,029
2002	26,029
2003	26,029
Total	<u><u>\$107,236</u></u>

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

General Fund

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

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$2,759,000	\$2,896,000	\$137,000
Permissive Sales Tax	6,750,000	7,451,524	701,524
Charges for Services	2,187,325	2,699,884	512,559
Licenses and Permits	18,000	21,270	3,270
Fines and Forfeitures	338,500	505,548	167,048
Intergovernmental	2,214,032	2,430,967	216,935
Interest	1,212,575	1,570,164	357,589
Other	886,971	311,353	(575,618)
Total Revenues	16,366,403	17,886,710	1,520,307
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	320,743	319,025	1,718
Fringe Benefits	116,548	116,548	0
Materials and Supplies	10,056	9,287	769
Contractual Services	39,585	39,585	0
Capital Outlay	17,832	2,517	15,315
Other	8,015	8,015	0
Total Commissioners Office	512,779	494,977	17,802
Commissioners Microfilm			
Personal Services	141,895	140,042	1,853
Fringe Benefits	46,822	43,990	2,832
Materials and Supplies	34,714	33,712	1,002
Contractual Services	10,000	5,476	4,524
Capital Outlay	27,864	26,133	1,731
Total Commissioners Microfilm	261,295	249,353	11,942
Commissioners Data Services			
Personal Services	112,300	112,141	159
Fringe Benefits	22,836	22,800	36
Materials and Supplies	22,838	22,725	113
Contractual Services	192,464	190,916	1,548
Capital Outlay	71,806	71,806	0
Total Commissioners Data Services	\$422,244	\$420,388	\$1,856

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Auditor's Office			
Personal Services	\$329,718	\$327,691	\$2,027
Fringe Benefits	135,433	120,478	14,955
Materials and Supplies	11,357	11,166	191
Contractual Services	11,546	10,669	877
Capital Outlay	16,180	16,086	94
Other	3,000	2,560	440
Total Auditor's Office	507,234	488,650	18,584
County Treasurer's Office			
Personal Services	231,834	224,125	7,709
Fringe Benefits	97,871	89,448	8,423
Materials and Supplies	5,693	5,498	195
Contractual Services	6,908	6,703	205
Capital Outlay	6,010	5,974	36
Other	3,541	3,529	12
Total County Treasurer's Office	351,857	335,277	16,580
Prosecuting Attorney			
Personal Services	607,536	607,166	370
Fringe Benefits	164,260	157,181	7,079
Materials and Supplies	7,400	7,047	353
Contractual Services	1,400	982	418
Capital Outlay	32,400	31,630	770
Other	5,175	5,020	155
Total Prosecuting Attorney	818,171	809,026	9,145
Historical Society			
Other	5,500	5,000	500
County Planning Commission			
Personal Services	195,000	187,115	7,885
Fringe Benefits	59,180	49,379	9,801
Materials and Supplies	3,859	3,855	4
Contractual Services	14,334	1,397	12,937
Capital Outlay	11,280	9,108	2,172
Other	2,411	1,214	1,197
Total County Planning Commission	\$286,064	\$252,068	\$33,996

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Data Processing Board			
Personal Services	\$7,071	\$6,892	\$179
County Purchasing Dept			
Personal Services	15,956	15,883	73
Fringe Benefits	7,400	4,069	3,331
Materials and Supplies	370,179	369,064	1,115
Contractual Services	17,034	15,057	1,977
Capital Outlay	14,550	14,503	47
Total County Purchasing Dept	<u>425,119</u>	<u>418,576</u>	<u>6,543</u>
Human Resources			
Personal Services	52,154	50,767	1,387
Fringe Benefits	8,153	6,659	1,494
Materials and Supplies	4,000	1,323	2,677
Contractual Services	5,000	841	4,159
Capital Outlay	3,000	1,110	1,890
Other	1,000	235	765
Total Human Resources	<u>73,307</u>	<u>60,935</u>	<u>12,372</u>
Board of Elections			
Personal Services	294,976	290,427	4,549
Fringe Benefits	92,067	84,200	7,867
Materials and Supplies	25,955	25,955	0
Contractual Services	44,918	41,382	3,536
Capital Outlay	50,302	49,783	519
Other	6,820	6,355	465
Total Board of Elections	<u>515,038</u>	<u>498,102</u>	<u>16,936</u>
Maintenance and Operations			
Personal Services	147,600	146,767	833
Fringe Benefits	64,116	60,416	3,700
Materials and Supplies	112,370	111,447	923
Contractual Services	924,971	906,128	18,843
Capital Outlay	292,446	270,682	21,764
Total Maintenance and Operations	<u>\$1,541,503</u>	<u>\$1,495,440</u>	<u>\$46,063</u>

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
County Recorder			
Personal Services	\$146,745	\$146,681	\$64
Fringe Benefits	55,986	53,221	2,765
Materials and Supplies	7,209	7,140	69
Contractual Services	3,720	3,720	0
Capital Outlay	1,710	1,693	17
Other	1,615	1,615	0
Total County Recorder	216,985	214,070	2,915
County General Taxes			
Other	8,500	8,227	273
Board of Revisions			
Materials and Supplies	1,850	200	1,650
Contractual Services	6,000	6,000	0
Total Board of Revisions	7,850	6,200	1,650
County Liability			
Other	12,713	0	12,713
Recorder's Micrographic			
Materials and Supplies	10,951	10,915	36
Contractual Services	110,528	109,529	999
Total Recorder's Micrographic	121,479	120,444	1,035
County Wide Audit			
Contractual Services	124,000	114,081	9,919
Total General Government - Legislative and Executive	6,218,709	5,997,706	221,003
General Government:			
Judicial			
Court of Appeals			
Contractual Services	\$36,000	\$35,299	\$701

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Common Pleas Court			
Personal Services	\$562,389	\$562,228	\$161
Fringe Benefits	196,320	176,740	19,580
Materials and Supplies	26,236	22,169	4,067
Contractual Services	71,887	65,999	5,888
Capital Outlay	57,577	57,366	211
Total Common Pleas Court	914,409	884,502	29,907
Common Pleas Jury Commission			
Personal Services	17,613	17,597	16
Fringe Benefits	6,233	5,928	305
Materials and Supplies	800	280	520
Contractual Services	4,076	3,349	727
Total Common Pleas Jury Commission	28,722	27,154	1,568
Court Mediator			
Personal Services	80,002	80,002	0
Fringe Benefits	32,094	27,535	4,559
Contractual Services	177	0	177
Capital Outlay	1,300	0	1,300
Total Court Mediator	113,573	107,537	6,036
Juvenile Court			
Personal Services	155,290	153,591	1,699
Fringe Benefits	98,440	89,802	8,638
Materials and Supplies	3,460	3,149	311
Contractual Services	23,765	19,999	3,766
Capital Outlay	7,867	5,638	2,229
Other	1,850	1,588	262
Total Juvenile Court	\$290,672	\$273,767	\$16,905

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Probate Court			
Personal Services	\$133,580	\$132,685	\$895
Fringe Benefits	47,876	42,958	4,918
Materials and Supplies	5,000	4,403	597
Contractual Services	8,850	3,110	5,740
Capital Outlay	6,800	5,072	1,728
Other	880	880	0
Total Probate Court	<u>202,986</u>	<u>189,108</u>	<u>13,878</u>
Clerk of Courts			
Personal Services	382,361	368,100	14,261
Fringe Benefits	150,420	141,859	8,561
Materials and Supplies	31,005	29,703	1,302
Contractual Services	10,395	7,564	2,831
Capital Outlay	14,879	6,593	8,286
Other	1,190	1,180	10
Total Clerk of Courts	<u>590,250</u>	<u>554,999</u>	<u>35,251</u>
Eastern County Court			
Personal Services	126,522	126,428	94
Fringe Benefits	53,779	49,454	4,325
Materials and Supplies	6,000	5,513	487
Contractual Services	3,800	2,099	1,701
Capital Outlay	1,598	1,308	290
Other	8,200	5,631	2,569
Total Eastern County Court	<u>199,899</u>	<u>190,433</u>	<u>9,466</u>
Western County Court			
Personal Services	172,762	172,161	601
Fringe Benefits	56,617	51,191	5,426
Materials and Supplies	4,082	3,488	594
Contractual Services	7,114	6,431	683
Capital Outlay	16,550	16,550	0
Other	6,365	3,758	2,607
Total Western County Court	<u>\$263,490</u>	<u>\$253,579</u>	<u>\$9,911</u>

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Ashtabula Municipal Court			
Personal Services	\$77,704	\$76,575	\$1,129
Fringe Benefits	34,401	28,844	5,557
Other	3,800	2,908	892
Total Ashtabula Municipal Court	115,905	108,327	7,578
Conneaut Municipal Court			
Personal Services	58,150	56,658	1,492
Fringe Benefits	18,239	16,885	1,354
Other	2,700	18	2,682
Total Conneaut Municipal Court	79,089	73,561	5,528
Law Library			
Personal Services	37,394	37,219	175
Fringe Benefits	12,357	11,771	586
Total Law Library	49,751	48,990	761
Attorney Fees Public Defender			
Personal Services	13,521	12,542	979
Contractual Services	603,807	587,497	16,310
Total Attorney Fees Public Defender	617,328	600,039	17,289
Total General Government - Judicial	3,502,074	3,347,295	154,779
Public Safety:			
Adult Probation			
Personal Services	24,528	24,523	5
Fringe Benefits	13,432	11,309	2,123
Materials and Supplies	1,500	279	1,221
Contractual Services	2,000	346	1,654
Capital Outlay	3,144	2,307	837
Total Adult Probation	\$44,604	\$38,764	\$5,840

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Juvenile Probation			
Personal Services	\$214,804	\$213,564	\$1,240
Fringe Benefits	45,391	43,388	2,003
Materials and Supplies	3,500	3,068	432
Total Juvenile Probation	263,695	260,020	3,675
Coroner			
Personal Services	132,723	132,623	100
Fringe Benefits	54,173	50,389	3,784
Materials and Supplies	8,900	8,663	237
Contractual Services	88,547	78,127	10,420
Capital Outlay	10,412	10,401	11
Other	1,850	1,799	51
Total Coroner	296,605	282,002	14,603
Sheriff Department			
Personal Services	3,165,623	3,161,047	4,576
Fringe Benefits	1,158,360	1,102,010	56,350
Materials and Supplies	478,100	478,100	0
Contractual Services	186,482	161,989	24,493
Capital Outlay	473,865	431,648	42,217
Other	2,280	2,265	15
Total Sheriff Department	5,464,710	5,337,059	127,651
Building Regulations Department			
Personal Services	230,000	229,406	594
Fringe Benefits	99,778	91,004	8,774
Materials and Supplies	6,250	5,643	607
Contractual Services	37,000	32,631	4,369
Capital Outlay	33,416	33,416	0
Other	800	385	415
Total Building Regulations Department	407,244	392,485	14,759
Total Public Safety	\$6,476,858	\$6,310,330	\$166,528

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Public Works:			
County Engineer Office			
Personal Services	\$72,780	\$69,845	\$2,935
Fringe Benefits	25,845	22,683	3,162
Materials and Supplies	15,306	14,171	1,135
Contractual Services	5,000	4,737	263
Total County Engineer Office	118,931	111,436	7,495
Commissioners Drainage Programs			
Personal Services	42,200	41,622	578
Fringe Benefits	11,930	6,237	5,693
Materials and Supplies	5,500	120	5,380
Contractual Service	109,415	109,415	0
Capital Outlay	26,853	9,712	17,141
Total Commissioners Drainage Programs	195,898	167,106	28,792
Total Public Works	314,829	278,542	36,287
Health:			
Tuberculosis Clinic and Care			
Contractual Services	32,009	25,967	6,042
Registration Vital Statistics			
Contractual Service	2,500	0	2,500
Other Health Department			
Contractual Services	126,865	121,645	5,220
Total Health	161,374	147,612	13,762
Human Services:			
Veterans Service Commission			
Personal Services	133,600	128,582	5,018
Fringe Benefits	60,291	53,152	7,139
Materials and Supplies	6,356	2,455	3,901
Contractual Services	188,677	162,080	26,597
Capital Outlay	20,015	12,848	7,167
Other	500	125	375
Total Veterans Service Commission	\$409,439	\$359,242	\$50,197

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Veteran Services			
Materials and Supplies	\$7,600	\$7,476	\$124
Contractual Services	9,000	4,366	4,634
Other	7,800	6,507	1,293
Total Veteran Services	24,400	18,349	6,051
County Humane Society			
Personal Services	3,100	2,821	279
Fringe Benefits	516	473	43
Total County Humane Society	3,616	3,294	322
County Allocation			
Other	433,700	432,680	1,020
Total Human Services	871,155	813,565	57,590
Conservation and Recreation:			
Agriculture Department			
Contractual Services	306,050	293,282	12,768
AG Cattle Disease Prevention			
Contractual Service	250	0	250
Total Conservation and Recreation	306,300	293,282	13,018
Economic Development and Assistance			
Other	187,000	186,294	706
Other:			
Group and Liability Insurance			
Contractual Services	253,000	251,020	1,980
Other Expenses			
Contractual Service	409,057	408,699	358
Other	50,000	1,064	48,936
Total Other Expenses	459,057	409,763	49,294
Total Other	\$712,057	\$660,783	\$51,274

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual (Non-GAAP Basis)
General Fund (continued)
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<i>Debt Service:</i>			
Principal Retirement	\$51,915	\$51,915	\$0
Interest and Fiscal Charges	4,895	4,895	0
<i>Total Debt Service</i>	<u>56,810</u>	<u>56,810</u>	<u>0</u>
<i>Total Expenditures</i>	<u>18,807,166</u>	<u>18,092,219</u>	<u>714,947</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,440,763)</u>	<u>(205,509)</u>	<u>2,235,254</u>
<i>Other Financing Sources (Uses)</i>			
Advances Out	(62,000)	(62,000)	0
Operating Transfers In	586,583	528,812	(57,771)
Operating Transfers Out	(1,099,492)	(1,086,523)	12,969
<i>Total Other Financing Sources (Uses)</i>	<u>(574,909)</u>	<u>(619,711)</u>	<u>(44,802)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(3,015,672)</u>	<u>(825,220)</u>	<u>2,190,452</u>
<i>Fund Balance Beginning of Year</i>	2,606,117	2,606,117	0
Prior Year Encumbrances Appropriated	964,301	964,301	0
<i>Fund Balance End of Year</i>	<u>\$554,746</u>	<u>\$2,745,198</u>	<u>\$2,190,452</u>

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

503 Corporation Fund - To account for funds provided by federal and state grants used to provide loans to small businesses within the County. The operations of this fund are not budgeted.

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

Ashtabula County, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 1999

	<u>Motor Vehicle Gasoline Tax</u>	<u>Viaduct Lighting</u>	<u>Dog and Kennel</u>	<u>Public Assistance</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,617,616	\$3,927	\$18,421	\$759,462
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Accounts	1,253	0	0	0
Accrued Interest	0	0	0	0
Due from Other Governments	1,527,348	199	0	200,863
Due from Agency Funds:				
Property and Other Taxes	0	0	0	0
Materials and Supplies Inventory	53,573	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$3,199,790</u>	<u>\$4,126</u>	<u>\$18,421</u>	<u>\$960,325</u>
Liabilities				
Accounts Payable	\$146,626	\$0	\$218	\$315,318
Contracts Payable	43,880	0	0	0
Accrued Wages and Benefits	79,157	0	1,091	126,947
Compensated Absences Payable	7,458	0	0	8,682
Interfund Payable	0	0	0	0
Due to Other Governments	42,120	0	744	74,309
Deferred Revenue	0	0	0	0
Loans Payable	0	0	0	0
Total Liabilities	<u>319,241</u>	<u>0</u>	<u>2,053</u>	<u>525,256</u>
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	210,283	0	4,054	431,398
Reserved for Inventory	53,573	0	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	2,616,693	4,126	12,314	3,671
Total Fund Equity	<u>2,880,549</u>	<u>4,126</u>	<u>16,368</u>	<u>435,069</u>
Total Liabilities and Fund Equity	<u>\$3,199,790</u>	<u>\$4,126</u>	<u>\$18,421</u>	<u>\$960,325</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>
\$21,215	\$2,563,423	\$1,650	\$7,954	\$482,436	\$960,088
0	61,400	0	0	0	0
1,467	4,168	0	0	61,095	0
0	0	0	0	0	0
0	220,850	0	0	0	0
0	2,117,297	0	0	0	0
0	8,109	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$22,682</u>	<u>\$4,975,247</u>	<u>\$1,650</u>	<u>\$7,954</u>	<u>\$543,531</u>	<u>\$960,088</u>
\$0	\$181,667	\$0	\$1,637	\$0	\$1,306
0	0	0	0	0	0
0	78,206	0	0	27,075	10,222
0	7,878	0	0	0	0
0	0	0	0	0	0
0	47,396	0	0	18,076	5,951
0	2,117,297	0	0	61,095	0
0	0	0	0	0	0
0	2,432,444	0	1,637	106,246	17,479
0	179,924	0	0	83,177	41,375
0	8,109	0	0	0	0
0	0	0	0	0	0
<u>22,682</u>	<u>2,354,770</u>	<u>1,650</u>	<u>6,317</u>	<u>354,108</u>	<u>901,234</u>
<u>22,682</u>	<u>2,542,803</u>	<u>1,650</u>	<u>6,317</u>	<u>437,285</u>	<u>942,609</u>
<u>\$22,682</u>	<u>\$4,975,247</u>	<u>\$1,650</u>	<u>\$7,954</u>	<u>\$543,531</u>	<u>\$960,088</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 1999

	Solid Waste	Supported Living	Indigent Drivers	County Board of Mental Retardation
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,403,912	\$764,212	\$155,731	\$2,623,328
Cash and Cash Equivalents in				
Segregated Accounts	0	0	0	269,360
Receivables:				
Accounts	0	0	0	0
Accrued Interest	0	0	0	0
Due from Other Governments	0	0	0	370,700
Due from Agency Funds:				
Property and Other Taxes	0	0	0	4,362,906
Materials and Supplies Inventory	0	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$1,403,912	\$764,212	\$155,731	\$7,626,294
Liabilities				
Accounts Payable	\$26,362	\$0	\$0	\$114,541
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	0	169,087
Compensated Absences Payable	0	0	0	2,792
Interfund Payable	0	0	0	0
Due to Other Governments	0	0	0	97,078
Deferred Revenue	0	0	0	4,362,906
Loans Payable	0	0	0	0
Total Liabilities	26,362	0	0	4,746,404
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	207,715	118,578	0	177,539
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	1,169,835	645,634	155,731	2,702,351
Total Fund Equity	1,377,550	764,212	155,731	2,879,890
Total Liabilities and Fund Equity	\$1,403,912	\$764,212	\$155,731	\$7,626,294

<u>Litter Control</u>	<u>Nursing Home</u>	<u>Enforcement and Education</u>	<u>Community Corrections</u>	<u>Youth Services</u>	<u>Child Abuse</u>
\$35,738	\$1,085,956	\$28,281	\$92,632	\$272,759	\$1,520
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
7,848	613,110	0	34,389	0	0
0	0	0	0	0	0
0	20,102	0	0	0	0
0	0	0	0	0	0
0	1,518	0	0	172	0
<u>\$43,586</u>	<u>\$1,720,686</u>	<u>\$28,281</u>	<u>\$127,021</u>	<u>\$272,931</u>	<u>\$1,520</u>
\$3,201	\$162,654	\$0	\$0	\$6,936	\$0
0	0	0	0	0	0
1,814	208,730	0	3,137	23,594	0
0	13,259	0	0	1,065	0
0	300,000	0	0	15,000	0
1,108	129,422	0	1,913	14,436	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>6,123</u>	<u>814,065</u>	<u>0</u>	<u>5,050</u>	<u>61,031</u>	<u>0</u>
7,579	183,590	0	3,716	24,272	0
0	20,102	0	0	0	0
0	0	0	0	0	0
29,884	702,929	28,281	118,255	187,628	1,520
<u>37,463</u>	<u>906,621</u>	<u>28,281</u>	<u>121,971</u>	<u>211,900</u>	<u>1,520</u>
<u>\$43,586</u>	<u>\$1,720,686</u>	<u>\$28,281</u>	<u>\$127,021</u>	<u>\$272,931</u>	<u>\$1,520</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
December 31, 1999

	Delinquent Real Estate Tax Assessment Collector	Treasurer Prepay Interest	Community Mental Health	Emergency Management
Assets				
Equity in Pooled Cash and Cash Equivalents	\$584,102	\$14,598	\$1,673,361	\$262,723
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Accounts	0	0	3,499	0
Accrued Interest	0	0	0	0
Due from Other Governments	0	0	546,483	0
Due from Agency Funds:				
Property and Other Taxes	0	0	515,174	0
Materials and Supplies Inventory	0	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$584,102	\$14,598	\$2,738,517	\$262,723
Liabilities				
Accounts Payable	\$1,854	\$0	\$172,439	\$1,048
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	6,334	0	10,948	3,891
Compensated Absences Payable	0	0	180	0
Interfund Payable	0	0	0	0
Due to Other Governments	3,298	0	6,619	2,322
Deferred Revenue	0	0	515,174	0
Loans Payable	0	0	0	0
Total Liabilities	11,486	0	705,360	7,261
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	4,758	0	221,549	1,966
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	567,858	14,598	1,811,608	253,496
Total Fund Equity	572,616	14,598	2,033,157	255,462
Total Liabilities and Fund Equity	\$584,102	\$14,598	\$2,738,517	\$262,723

Special Emergency Planning	Emergency 911	Drug Abuse Resistance Education	Police Academy	Drug Task Force	Ohio Crime Victims
\$73,173	\$178,492	\$29,401	\$1,362	\$28,409	\$11,095
0	0	0	0	471	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	128,222	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$73,173</u>	<u>\$306,714</u>	<u>\$29,401</u>	<u>\$1,362</u>	<u>\$28,880</u>	<u>\$11,095</u>
\$0	\$1,954	\$1,015	\$0	\$284	\$0
0	0	0	0	0	0
0	938	1,548	0	5,590	1,888
0	0	0	0	220	0
0	0	0	0	10,000	0
0	560	962	0	2,896	1,113
0	128,222	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>131,674</u>	<u>3,525</u>	<u>0</u>	<u>18,990</u>	<u>3,001</u>
1,132	856	649	0	17,844	171
0	0	0	0	0	0
0	0	0	0	0	0
<u>72,041</u>	<u>174,184</u>	<u>25,227</u>	<u>1,362</u>	<u>(7,954)</u>	<u>7,923</u>
<u>73,173</u>	<u>175,040</u>	<u>25,876</u>	<u>1,362</u>	<u>9,890</u>	<u>8,094</u>
<u>\$73,173</u>	<u>\$306,714</u>	<u>\$29,401</u>	<u>\$1,362</u>	<u>\$28,880</u>	<u>\$11,095</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
 December 31, 1999

	Inmate Medical	Certificate of Title Administrator	Community Development	Drug Control Grant
Assets				
Equity in Pooled Cash and Cash Equivalents	\$42,706	\$62,963	\$100,934	\$86,280
Cash and Cash Equivalents in				
Segregated Accounts	0	0	4	0
Receivables:				
Accounts	0	0	0	0
Accrued Interest	0	0	0	0
Due from Other Governments	0	0	1,111,419	0
Due from Agency Funds:				
Property and Other Taxes	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Loans Receivable	0	0	0	0
Prepaid Items	0	0	430	0
Total Assets	\$42,706	\$62,963	\$1,212,787	\$86,280
Liabilities				
Accounts Payable	\$1,777	\$0	\$2,130	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	0	0
Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Governments	0	0	9,950	0
Deferred Revenue	0	0	0	0
Loans Payable	0	0	0	0
Total Liabilities	1,777	0	12,080	0
Fund Equity				
Fund Balance:				
Reserved for Encumbrances	182	0	120	1,318
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	40,747	62,963	1,200,587	84,962
Total Fund Equity	40,929	62,963	1,200,707	86,280
Total Liabilities and Fund Equity	\$42,706	\$62,963	\$1,212,787	\$86,280

Courts Special Projects	503 Corporation	JTPA Ashtabula	Totals
\$90,072	\$0	\$0	\$16,139,932
0	2,036,886	69,450	2,437,571
0	0	0	71,482
0	2,266	0	2,266
0	0	0	4,633,209
0	0	0	7,123,599
0	0	0	81,784
0	2,084,094	0	2,084,094
0	0	0	2,120
<u>\$90,072</u>	<u>\$4,123,246</u>	<u>\$69,450</u>	<u>\$32,576,057</u>
\$0	\$2,716	\$0	\$1,145,683
0	0	0	43,880
1,074	1,637	0	762,908
0	0	0	41,534
0	0	0	325,000
557	0	0	460,830
0	0	0	7,184,694
0	703,071	0	703,071
<u>1,631</u>	<u>707,424</u>	<u>0</u>	<u>10,667,600</u>
188	0	0	1,923,933
0	0	0	81,784
0	2,084,094	0	2,084,094
88,253	1,331,728	69,450	17,818,646
<u>88,441</u>	<u>3,415,822</u>	<u>69,450</u>	<u>21,908,457</u>
<u>\$90,072</u>	<u>\$4,123,246</u>	<u>\$69,450</u>	<u>\$32,576,057</u>

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 1999*

	Motor Vehicle Gasoline Tax	Viaduct Lighting	Dog and Kennel	Public Assistance
Revenues				
Property and Other Local Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	67,070	0
Fines and Forfeitures	85,942	0	1,843	126,783
Intergovernmental	6,283,118	1,787	0	8,904,587
Interest	94,974	0	0	0
Other	0	0	0	0
Total Revenues	6,464,034	1,787	68,913	9,031,370
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	5,355,693	2,143	0	0
Health	0	0	112,088	0
Human Services	0	0	0	9,245,296
Debt Service:				
Principal Retirement	84,000	0	0	0
Interest and Fiscal Charges	4,257	0	0	0
Total Expenditures	5,443,950	2,143	112,088	9,245,296
Excess of Revenues Over (Under) Expenditures	1,020,084	(356)	(43,175)	(213,926)
Other Financing Sources (Uses)				
Inception of Capital Lease	0	0	0	0
Proceeds of Loans	78,325	0	0	0
Operating Transfers In	0	0	24,000	200,000
Operating Transfers Out	(40,000)	0	0	(11,000)
Total Other Financing Sources (Uses)	38,325	0	24,000	189,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,058,409	(356)	(19,175)	(24,926)
Fund Balances (Deficit) Beginning of Year	1,819,305	4,482	35,543	459,995
Increase (Decrease) in Reserve for Inventory	2,835	0	0	0
Fund Balances End of Year	\$2,880,549	\$4,126	\$16,368	\$435,069

Marriage License	Children Services	Probate Court	Indigent Guardianship	Child Support	Real Estate Assessment
\$0	\$2,025,699	\$0	\$0	\$0	\$642,470
0	0	901	11,840	348,929	11,317
35,371	0	0	0	0	0
0	0	0	0	0	0
0	3,753,876	0	0	1,403,453	0
0	1,945	0	0	6,347	0
0	0	0	0	0	0
35,371	5,781,520	901	11,840	1,758,729	653,787
0	0	0	0	0	462,643
0	0	1,083	15,520	0	0
0	0	0	0	0	0
0	0	0	0	0	0
33,616	0	0	0	0	0
0	4,775,663	0	0	1,476,687	0
0	0	0	0	418	1,848
0	0	0	0	5	0
33,616	4,775,663	1,083	15,520	1,477,110	464,491
1,755	1,005,857	(182)	(3,680)	281,619	189,296
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	54,958	0
0	(11,000)	0	0	(200,000)	0
0	(11,000)	0	0	(145,042)	0
1,755	994,857	(182)	(3,680)	136,577	189,296
20,927	1,542,604	1,832	-9,997	300,708	753,313
0	5,342	0	0	0	0
\$22,682	\$2,542,803	\$1,650	\$6,317	\$437,285	\$942,609

(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, 1999

	Solid Waste	Supported Living	Indigent Drivers	County Board of Mental Retardation
Revenues				
Property and Other Local Taxes	\$0	\$0	\$0	\$3,911,472
Charges for Services	449,015	191,438	0	225,108
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	10,062	0
Intergovernmental	0	312,837	11,953	4,097,600
Interest	0	0	0	1,139
Other	3,717	0	0	0
Total Revenues	452,732	504,275	22,015	8,235,319
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	545,586	0	0	7,028,036
Human Services	0	388,568	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	545,586	388,568	0	7,028,036
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(92,854)</i>	<i>115,707</i>	<i>22,015</i>	<i>1,207,283</i>
Other Financing Sources (Uses)				
Inception of Capital Lease	0	0	0	0
Proceeds of Loans	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	(80,400)	0	0	(100,000)
Total Other Financing Sources (Uses)	(80,400)	0	0	(100,000)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<i>(173,254)</i>	<i>115,707</i>	<i>22,015</i>	<i>1,107,283</i>
<i>Fund Balances (Deficit) Beginning of Year</i>	<i>1,550,804</i>	<i>648,505</i>	<i>133,716</i>	<i>1,772,607</i>
Increase (Decrease) in Reserve for Inventory	0	0	0	0
Fund Balances End of Year	\$1,377,550	\$764,212	\$155,731	\$2,879,890

Litter Control	Nursing Home	Enforcement and Education	Community Corrections	Youth Services	Child Abuse
\$0	\$0	\$0	\$0	\$0	\$0
186	586,099	0	0	0	0
0	0	0	0	0	0
0	0	2,730	0	0	0
89,667	8,846,489	0	124,808	477,894	0
0	1,654	0	0	0	0
600	0	0	0	0	0
<u>90,453</u>	<u>9,434,242</u>	<u>2,730</u>	<u>124,808</u>	<u>477,894</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	128,847	1,050,354	47
109,041	0	0	0	0	0
0	111,175	0	0	0	0
0	9,365,881	0	0	0	0
0	5,190	0	0	0	0
0	1,102	0	0	0	0
<u>109,041</u>	<u>9,483,348</u>	<u>0</u>	<u>128,847</u>	<u>1,050,354</u>	<u>47</u>
<u>(18,588)</u>	<u>(49,106)</u>	<u>2,730</u>	<u>(4,039)</u>	<u>(572,460)</u>	<u>(47)</u>
0	10,000	0	0	0	0
0	0	0	0	0	0
19,400	11,000	0	32,000	582,565	0
0	(11,000)	0	0	0	0
<u>19,400</u>	<u>10,000</u>	<u>0</u>	<u>32,000</u>	<u>582,565</u>	<u>0</u>
812	(39,106)	2,730	27,961	10,105	(47)
36,651	954,796	25,551	94,010	201,795	1,567
0	(9,069)	0	0	0	0
<u>\$37,463</u>	<u>\$906,621</u>	<u>\$28,281</u>	<u>\$121,971</u>	<u>\$211,900</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, 1999*

	Delinquent Real Estate Tax Assessment Collector	Treasurer Prepay Interest	Community Mental Health	Emergency Management
Revenues				
Property and Other Local Taxes	\$153,418	\$0	\$547,901	\$0
Charges for Services	11,334	0	0	167,197
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	7,876	0
Intergovernmental	0	0	4,665,093	61,922
Interest	28,032	4,975	0	0
Other	0	0	0	504
Total Revenues	192,784	4,975	5,220,870	229,623
Expenditures				
Current:				
General Government:				
Legislative and Executive	164,837	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	217,563
Public Works	0	0	0	0
Health	0	0	4,428,251	0
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	164,837	0	4,428,251	217,563
Excess of Revenues Over (Under) Expenditures	27,947	4,975	792,619	12,060
Other Financing Sources (Uses)				
Inception of Capital Lease	0	0	0	0
Proceeds of Loans	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	27,947	4,975	792,619	12,060
Fund Balances (Deficit) Beginning of Year	544,669	9,623	1,240,538	243,402
Increase (Decrease) in Reserve for Inventory	0	0	0	0
Fund Balances End of Year	\$572,616	\$14,598	\$2,033,157	\$255,462

Special Emergency Planning	Emergency 911	Drug Abuse Resistance Education	Police Academy	Drug Task Force	Ohio Crime Victims
\$0	\$119,457	\$0	\$0	\$0	\$0
0	2,600	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
25,284	0	61,680	0	196,455	83,865
0	0	0	0	0	0
5,000	0	5,596	0	0	0
<u>30,284</u>	<u>122,057</u>	<u>67,276</u>	<u>0</u>	<u>196,455</u>	<u>83,865</u>
0	0	0	0	0	0
0	0	0	0	0	0
23,120	69,443	59,075	0	192,418	96,001
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>23,120</u>	<u>69,443</u>	<u>59,075</u>	<u>0</u>	<u>192,418</u>	<u>96,001</u>
7,164	52,614	8,201	0	4,037	(12,136)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	10,000	13,000
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>13,000</u>
7,164	52,614	8,201	0	14,037	864
66,009	122,426	17,675	1,362	(4,147)	7,230
0	0	0	0	0	0
<u>\$73,173</u>	<u>\$175,040</u>	<u>\$25,876</u>	<u>\$1,362</u>	<u>\$9,890</u>	<u>\$8,094</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, 1999

	Inmate Medical	Certificate of Title Administrator	Community Development	Drug Control Grant
Revenues				
Property and Other Local Taxes	\$0	\$0	\$0	\$0
Charges for Services	29,345	390,539	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	1,116,939	113,690
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	29,345	390,539	1,116,939	113,690
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	0	0	779,302	27,410
Judicial	0	0	0	0
Public Safety	40,899	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Debt Service:</i>				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	40,899	0	779,302	27,410
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(11,554)</i>	<i>390,539</i>	<i>337,637</i>	<i>86,280</i>
Other Financing Sources (Uses)				
Inception of Capital Lease	0	0	0	0
Proceeds of Loans	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	(365,000)	(44,917)	0
Total Other Financing Sources (Uses)	0	(365,000)	(44,917)	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<i>(11,554)</i>	<i>25,539</i>	<i>292,720</i>	<i>86,280</i>
<i>Fund Balances (Deficit) Beginning of Year</i>	<i>52,483</i>	<i>37,424</i>	<i>907,987</i>	<i>0</i>
<i>Increase (Decrease) in Reserve for Inventory</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Fund Balances End of Year	\$40,929	\$62,963	\$1,200,707	\$86,280

Courts Special Projects	503 Corporation	JTPA Ashtabula	Totals
\$0	\$0	\$0	\$7,400,417
104,900	239,360	0	2,770,108
0	0	0	102,441
0	0	0	235,236
0	0	2,885,877	43,518,874
0	0	0	139,066
0	0	0	15,417
<u>104,900</u>	<u>239,360</u>	<u>2,885,877</u>	<u>54,181,559</u>
0	140,796	0	1,574,988
16,459	0	0	33,062
0	0	0	1,877,767
0	0	0	5,466,877
0	0	0	12,258,752
0	0	2,817,569	28,069,664
0	0	0	91,456
0	0	0	5,364
<u>16,459</u>	<u>140,796</u>	<u>2,817,569</u>	<u>49,377,930</u>
<u>88,441</u>	<u>98,564</u>	<u>68,308</u>	<u>4,803,629</u>
0	0	0	10,000
0	0	0	78,325
0	0	0	946,923
0	0	0	(863,317)
<u>0</u>	<u>0</u>	<u>0</u>	<u>171,931</u>
88,441	98,564	68,308	4,975,560
0	3,317,258	1,142	16,933,789
0	0	0	(892)
<u>\$88,441</u>	<u>\$3,415,822</u>	<u>\$69,450</u>	<u>\$21,908,457</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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$10,000	\$48	(\$9,952)
Fines and Forfeitures	80,000	85,119	5,119
Intergovernmental	5,381,875	5,339,173	(42,702)
Interest	45,000	94,974	49,974
Total Revenues	5,516,875	5,519,314	2,439
Expenditures			
Current:			
Public Works			
Engineer			
Personal Services	572,497	569,131	3,366
Fringe Benefits	167,074	155,368	11,706
Other	6,770	6,238	532
Total Engineer	746,341	730,737	15,604
Roads			
Personal Services	1,007,900	919,788	88,112
Fringe Benefits	347,100	319,647	27,453
Materials and Supplies	1,230,500	1,153,690	76,810
Contractual Service	862,599	806,047	56,552
Capital Outlay	403,525	296,319	107,206
Total Roads	3,851,624	3,495,491	356,133
Bridges and Culverts			
Personal Services	423,000	409,163	13,837
Fringe Benefits	138,920	132,902	6,018
Materials and Supplies	280,999	222,952	58,047
Contractual Service	640,538	631,751	8,787
Capital Outlay	10,000	9,507	493
Total Bridges and Culverts	1,493,457	1,406,275	87,182
Total Public Works	\$6,091,422	\$5,632,503	\$458,919

(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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Debt Service:			
Principal Retirement	\$84,000	\$84,000	\$0
Interest and Fiscal Charges	4,257	4,257	0
Total Debt Service	88,257	88,257	0
Total Expenditures	6,179,679	5,720,760	458,919
<i>Excess of Revenues Under Expenditures</i>	<i>(662,804)</i>	<i>(201,446)</i>	<i>461,358</i>
Other Financing Sources (Uses)			
Proceeds of Loan	78,325	78,325	0
Operating Transfers Out	(40,000)	(40,000)	0
Total Other Financing Sources (Uses)	38,325	38,325	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<i>(624,479)</i>	<i>(163,121)</i>	<i>461,358</i>
<i>Fund Balance Beginning of Year</i>	<i>1,350,615</i>	<i>1,350,615</i>	<i>0</i>
Prior Year Encumbrances Appropriated	95,838	95,838	0
Fund Balance End of Year	\$821,974	\$1,283,332	\$461,358

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, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	\$1,600	\$1,762	\$162
Expenditures			
Current:			
Public Works			
Viaduct Lighting			
Contractual Services	<u>3,191</u>	<u>2,143</u>	<u>1,048</u>
Excess of Revenues Under Expenditures	(1,591)	(381)	1,210
<i>Fund Balance Beginning of Year</i>	4,117	4,117	0
Prior Year Encumbrances Appropriated	<u>191</u>	<u>191</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,717</u>	<u>\$3,927</u>	<u>\$1,210</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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Licenses and Permits	\$74,021	\$64,321	(\$9,700)
Fines and Forfeitures	2,500	2,644	144
<i>Total Revenues</i>	<u>76,521</u>	<u>66,965</u>	<u>(9,556)</u>
Expenditures			
Current:			
Health			
Dog and Kennel			
Personal Services	33,579	32,810	769
Fringe Benefits	13,330	10,311	3,019
Materials and Supplies	11,783	9,830	1,953
Contractual Services	43,170	39,282	3,888
Capital Outlay	25,000	24,056	944
Other	3,650	150	3,500
<i>Total Expenditures</i>	<u>130,512</u>	<u>116,439</u>	<u>14,073</u>
<i>Excess of Revenues Under Expenditures</i>	(53,991)	(49,474)	4,517
Other Financing Sources			
Operating Transfers In	17,000	24,000	7,000
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(36,991)	(25,474)	11,517
<i>Fund Balance Beginning of Year</i>	35,559	35,559	0
Prior Year Encumbrances Appropriated	1,503	1,503	0
<i>Fund Balance End of Year</i>	<u>\$71</u>	<u>\$11,588</u>	<u>\$11,517</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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$70,000	\$126,783	\$56,783
Intergovernmental	9,479,806	8,710,917	(768,889)
<i>Total Revenues</i>	<u>9,549,806</u>	<u>8,837,700</u>	<u>(712,106)</u>
Expenditures			
Current:			
Human Services			
Public Assistance-Administration			
Personal Services	2,535,043	2,480,250	54,793
Fringe Benefits	1,010,165	981,655	28,510
Materials and Supplies	192,777	155,525	37,252
Contractual Services	1,043,969	921,050	122,919
Capital Outlay	111,634	84,834	26,800
Other	1,000	490	510
Total Public Assistance-Administration	<u>4,894,588</u>	<u>4,623,804</u>	<u>270,784</u>
Public Assistance-Social Service			
Personal Services	734,827	725,720	9,107
Fringe Benefits	3,566,551	3,548,176	18,375
Materials and Supplies	5,758	4,850	908
Contractual Service	5,165	472	4,693
Capital Outlay	3,000	3,000	0
Total Public Assistance-Social Service	<u>4,315,301</u>	<u>4,282,218</u>	<u>33,083</u>
Transportation			
Fringe Benefits	4,000	4,000	0
Materials and Supplies	3,216	1,500	1,716
Contractual Services	1,083,460	1,029,666	53,794
Capital Outlay	439,752	121,860	317,892
Total Transportation	<u>1,530,428</u>	<u>1,157,026</u>	<u>373,402</u>
<i>Total Expenditures</i>	<u>10,740,317</u>	<u>10,063,048</u>	<u>677,269</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(\$1,190,511)</u>	<u>(\$1,225,348)</u>	<u>(\$34,837)</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, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Other Financing Sources (Uses)			
Operating Transfers In	\$400,000	\$200,000	(\$200,000)
Operating Transfers Out	(11,000)	(11,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>389,000</u>	<u>189,000</u>	<u>(200,000)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(801,511)	(1,036,348)	(234,837)
<i>Fund Balance Beginning of Year</i>	434,000	434,000	0
<i>Prior Year Encumbrances Appropriated</i>	<u>626,511</u>	<u>626,511</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$259,000</u>	<u>\$24,163</u>	<u>(\$234,837)</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Fund
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Licenses and Permits	\$36,000	\$34,294	(\$1,706)
Expenditures			
Current:			
Health			
Marriage License Special			
Grants in Aid	<u>45,000</u>	<u>33,616</u>	<u>11,384</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,000)	678	(13,090)
<i>Fund Balance Beginning of Year</i>	<u>18,610</u>	<u>18,610</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,610</u></u>	<u><u>\$19,288</u></u>	<u><u>(\$13,090)</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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$2,048,000	\$2,025,699	(\$22,301)
Intergovernmental	2,837,388	3,528,571	691,183
<i>Total Revenues</i>	<u>4,885,388</u>	<u>5,554,270</u>	<u>668,882</u>
Expenditures			
Current:			
Human Services			
Children Services Board			
Personal Services	1,527,098	1,438,061	89,037
Fringe Benefits	506,602	469,824	36,778
Materials and Supplies	698,508	659,218	39,290
Contractual Services	1,602,791	1,565,997	36,794
Capital Outlay	63,332	49,965	13,367
<i>Total Children Services Board</i>	<u>4,398,331</u>	<u>4,183,065</u>	<u>215,266</u>
Receiving Home			
Personal Services	552,430	547,334	5,096
Fringe Benefits	191,853	189,993	1,860
Materials and Supplies	77,037	73,720	3,317
Contractual Services	118,468	105,552	12,916
Capital Outlay	21,582	17,670	3,912
Other	331	0	331
<i>Total Receiving Home</i>	<u>961,701</u>	<u>934,269</u>	<u>27,432</u>
<i>Total Expenditures</i>	<u>5,360,032</u>	<u>5,117,334</u>	<u>242,698</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(474,644)	436,936	911,580
Other Financing Uses			
Operating Transfers Out	(11,000)	(11,000)	0
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(485,644)	425,936	911,580
<i>Fund Balance Beginning of Year</i>	1,638,421	1,638,421	0
Prior Year Encumbrances Appropriated	134,829	134,829	0
<i>Fund Balance End of Year</i>	<u>\$1,287,606</u>	<u>\$2,199,186</u>	<u>\$911,580</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, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$1,000	\$903	(\$97)
Expenditures			
Current:			
General Government:			
Judicial			
Probate Court Conduct Business			
Materials and Supplies	<u>1,400</u>	<u>1,083</u>	<u>317</u>
<i>Excess of Revenues Under Expenditures</i>	(400)	(180)	220
<i>Fund Balance Beginning of Year</i>	<u>1,775</u>	<u>1,775</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,375</u></u>	<u><u>\$1,595</u></u>	<u><u>\$220</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$12,000	\$11,600	(\$400)
Expenditures			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Materials and Supplies	1,500	0	1,500
Contractual Services	18,000	17,194	806
Capital Outlay	2,000	1,165	835
<i>Total Expenditures</i>	<u>21,500</u>	<u>18,359</u>	<u>3,141</u>
<i>Excess of Revenues Under Expenditures</i>	(9,500)	(6,759)	2,741
<i>Fund Balance Beginning of Year</i>	<u>13,723</u>	<u>13,723</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$4,223</u>	<u>\$6,964</u>	<u>\$2,741</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Fund
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$246,400	\$349,560	\$103,160
Fines and Forfeitures	0	255	255
Intergovernmental	1,915,558	1,498,184	(417,374)
Interest	12,000	6,347	(5,653)
<i>Total Revenues</i>	<u>2,173,958</u>	<u>1,854,346</u>	<u>(319,612)</u>
Expenditures			
Current:			
Human Services			
Child Support Enforcement			
Personal Services	839,161	792,402	46,759
Fringe Benefits	369,411	313,440	55,971
Materials and Supplies	97,083	42,195	54,888
Contractual Services	529,095	310,299	218,796
Capital Outlay	12,006	1,000	11,006
<i>Total Child Support Enforcement</i>	<u>1,846,756</u>	<u>1,459,336</u>	<u>387,420</u>
Child Support Adjudication			
Personal Services	106,259	98,002	8,257
Fringe Benefits	40,095	30,459	9,636
Materials and Supplies	12,507	7,068	5,439
Contractual Service	13,762	9,638	4,124
Capital Outlay	12,869	7,785	5,084
Other	9	0	9
<i>Total Child Support Adjudication</i>	<u>185,501</u>	<u>152,952</u>	<u>32,549</u>
<i>Total Expenditures</i>	<u>2,032,257</u>	<u>1,612,288</u>	<u>419,969</u>
<i>Excess of Revenues Over Expenditures</i>	<u>\$141,701</u>	<u>\$242,058</u>	<u>\$100,357</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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Other Financing Sources (Uses)			
Operating Transfers In	\$0	\$54,958	\$54,958
Operating Transfers Out	<u>(400,000)</u>	<u>(200,000)</u>	<u>200,000</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(400,000)</u>	<u>(145,042)</u>	<u>254,958</u>
<i>Excess of Revenues and Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(258,299)	97,016	355,315
<i>Fund Balance Beginning of Year</i>	129,025	129,025	0
Prior Year Encumbrances Appropriated	<u>173,218</u>	<u>173,218</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$43,944</u>	<u>\$399,259</u>	<u>\$355,315</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$605,000	\$642,470	\$37,470
Charges for Services	6,400	11,317	4,917
<i>Total Revenues</i>	<u>611,400</u>	<u>653,787</u>	<u>42,387</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	280,710	260,898	19,812
Fringe Benefits	107,385	81,225	26,160
Materials and Supplies	12,572	12,572	0
Contractual Services	111,034	108,674	2,360
Capital Outlay	43,918	43,571	347
Other	2,000	1,415	585
<i>Total Expenditures</i>	<u>557,619</u>	<u>508,355</u>	<u>49,264</u>
<i>Excess of Revenues Over Expenditures</i>	53,781	145,432	91,651
<i>Fund Balance Beginning of Year</i>	755,203	755,203	0
Prior Year Encumbrances Appropriated	<u>16,772</u>	<u>16,772</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$825,756</u></u>	<u><u>\$917,407</u></u>	<u><u>\$91,651</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Solid Waste Fund
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$499,000	\$449,015	(\$49,985)
Other	2,000	3,717	1,717
<i>Total Revenues</i>	<u>501,000</u>	<u>452,732</u>	<u>(48,268)</u>
Expenditures			
Current:			
Health			
Solid Waste Planning			
Fringe Benefits	6,500	2,125	4,375
Materials and Supplies	39,515	33,722	5,793
Contractual Services	948,680	713,066	235,614
Capital Outlay	31,500	20,119	11,381
<i>Total Expenditures</i>	<u>1,026,195</u>	<u>769,032</u>	<u>257,163</u>
<i>Excess of Revenues Under Expenditures</i>	(525,195)	(316,300)	208,895
Other Financing Uses			
Operating Transfers Out	(80,400)	(80,400)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(605,595)	(396,700)	208,895
<i>Fund Balance Beginning of Year</i>	1,454,096	1,454,096	0
Prior Year Encumbrances Appropriated	112,524	112,524	0
<i>Fund Balance End of Year</i>	<u>\$961,025</u>	<u>\$1,169,920</u>	<u>\$208,895</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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$509,238	\$497,776	(\$11,462)
Expenditures			
Current:			
Human Services			
Supported Living Services			
Contractual Services	607,925	507,146	100,779
Other	6,797	0	6,797
<i>Total Expenditures</i>	614,722	507,146	107,576
<i>Excess of Revenues Under Expenditures</i>	(105,484)	(9,370)	96,114
<i>Fund Balance Beginning of Year</i>	337,777	337,777	0
Prior Year Encumbrances Appropriated	125,789	125,789	0
<i>Fund Balance End of Year</i>	\$358,082	\$454,196	\$96,114

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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$11,100	\$9,565	(\$1,535)
Intergovernmental	2,000	11,953	9,953
<i>Total Revenues</i>	13,100	21,518	8,418
Expenditures			
Current:			
Public Safety			
Indigent Drivers Alcohol Treatment			
Contractual Services	16,000	0	16,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,900)	21,518	24,418
<i>Fund Balance Beginning of Year</i>	133,355	133,355	0
<i>Fund Balance End of Year</i>	<u>\$130,455</u>	<u>\$154,873</u>	<u>\$24,418</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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$3,801,000	\$3,911,472	\$110,472
Charges for Services	122,000	225,108	103,108
Intergovernmental	3,578,217	3,676,384	98,167
<i>Total Revenues</i>	<u>7,501,217</u>	<u>7,812,964</u>	<u>311,747</u>
Expenditures			
Current:			
Health			
169 Board			
Personal Services	4,124,000	4,101,055	22,945
Fringe Benefits	1,775,851	1,624,593	151,258
Materials and Supplies	224,979	192,712	32,267
Contractual Services	1,332,099	1,038,130	293,969
Capital Outlay	302,258	200,241	102,017
<i>Total Expenditures</i>	<u>7,759,187</u>	<u>7,156,731</u>	<u>602,456</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(257,970)	656,233	914,203
Other Financing Uses			
Operating Transfers Out	(100,000)	(100,000)	0
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(357,970)	556,233	914,203
<i>Fund Balance Beginning of Year</i>	1,067,773	1,067,773	0
Prior Year Encumbrances Appropriated	395,187	395,187	0
<i>Fund Balance End of Year</i>	<u>\$1,104,990</u>	<u>\$2,019,193</u>	<u>\$914,203</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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$0	\$186	\$186
Intergovernmental	132,100	95,319	(36,781)
Other	0	600	600
<i>Total Revenues</i>	<u>132,100</u>	<u>96,105</u>	<u>(35,995)</u>
Expenditures			
Current:			
Public Works			
Litter Control			
Personal Services	53,172	49,469	3,703
Fringe Benefits	38,438	34,585	3,853
Materials and Supplies	18,353	15,761	2,592
Contractual Services	20,510	18,985	1,525
Capital Outlay	326	0	326
<i>Total Expenditures</i>	<u>130,799</u>	<u>118,800</u>	<u>11,999</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,301	(22,695)	(23,996)
Other Financing Sources			
Operating Transfers In	0	19,400	19,400
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	1,301	(3,295)	(4,596)
<i>Fund Balance Beginning of Year</i>	16,619	16,619	0
Prior Year Encumbrances Appropriated	11,634	11,634	0
<i>Fund Balance End of Year</i>	<u>\$29,554</u>	<u>\$24,958</u>	<u>(\$4,596)</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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$1,401,075	\$1,063,025	(\$338,050)
Intergovernmental	8,029,825	8,680,304	650,479
Interest	300	204	(96)
<i>Total Revenues</i>	<u>9,431,200</u>	<u>9,743,533</u>	<u>312,333</u>
Expenditures			
Current:			
Human Services			
Nursing Home			
Personal Services	5,556,900	5,422,722	134,178
Fringe Benefits	2,116,724	2,025,476	91,248
Materials and Supplies	999,430	969,697	29,733
Contractual Services	1,716,920	1,565,568	151,352
Capital Outlay	56,337	51,709	4,628
<i>Total Expenditures</i>	<u>10,446,311</u>	<u>10,035,172</u>	<u>411,139</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,015,111)</u>	<u>(291,639)</u>	<u>723,472</u>
Other Financing Sources (Uses)			
Operating Transfers In	0	11,000	11,000
Operating Transfers Out	(44,000)	(11,000)	33,000
<i>Total Other Financing Sources (Uses)</i>	<u>(44,000)</u>	<u>0</u>	<u>44,000</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(1,059,111)</u>	<u>(291,639)</u>	<u>767,472</u>
<i>Fund Balance Beginning of Year</i>	721,224	721,224	0
Prior Year Encumbrances Appropriated	339,056	339,056	0
<i>Fund Balance End of Year</i>	<u>\$1,169</u>	<u>\$768,641</u>	<u>\$767,472</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Fines and Forfeitures	\$0	\$2,877	\$2,877
Expenditures			
Current:			
Public Safety			
Enforcement and Education			
Contractual Services	3,500	0	3,500
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,500)	2,877	6,377
<i>Fund Balance Beginning of Year</i>	25,226	25,226	0
<i>Fund Balance End of Year</i>	<u>\$21,726</u>	<u>\$28,103</u>	<u>\$6,377</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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$153,321	\$135,661	(\$17,660)
Expenditures			
Current:			
Public Safety			
Community Correction Grant			
Personal Services	99,242	79,451	19,791
Fringe Benefits	51,331	24,141	27,190
Materials and Supplies	2,809	609	2,200
Contractual Services	58,731	26,041	32,690
Capital Outlay	9,251	2,040	7,211
Other	1,050	0	1,050
<i>Total Expenditures</i>	<u>222,414</u>	<u>132,282</u>	<u>90,132</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(69,093)	3,379	72,472
Other Financing Sources			
Operating Transfers In	36,100	32,000	(4,100)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(32,993)	35,379	68,372
<i>Fund Balance Beginning of Year</i>	51,822	51,822	0
Prior Year Encumbrances Appropriated	1,715	1,715	0
<i>Fund Balance End of Year</i>	<u>\$20,544</u>	<u>\$88,916</u>	<u>\$68,372</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$546,680	\$547,787	\$1,107
Expenditures			
Current:			
Public Safety			
Youth Development Facility			
Personal Services	466,049	449,875	16,174
Fringe Benefits	279,773	248,893	30,880
Materials and Supplies	63,685	57,467	6,218
Contractual Services	166,595	119,218	47,377
Capital Outlay	6,115	6,114	1
Other	945	0	945
Total Youth Development Facility	983,162	881,567	101,595
Youth Services Grant			
Personal Services	128,157	126,442	1,715
Fringe Benefits	88,324	70,579	17,745
Materials and Supplies	783	687	96
Contractual Services	8,023	5,886	2,137
Capital Outlay	3,836	3,080	756
Other	2,331	0	2,331
Total Youth Services Grant	231,454	206,674	24,780
Total Expenditures	1,214,616	1,088,241	126,375
Excess of Revenues Under Expenditures	(\$667,936)	(\$540,454)	\$127,482

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Fund (continued)
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Other Financing Sources (Uses)			
Advances In	\$0	\$15,000	\$15,000
Operating Transfers In	600,539	582,565	(17,974)
Operating Transfers Out	(15,000)	0	15,000
<i>Total Other Financing Sources (Uses)</i>	<u>585,539</u>	<u>597,565</u>	<u>12,026</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(82,397)	57,111	139,508
<i>Fund Balance Beginning of Year</i>	163,132	163,132	0
Prior Year Encumbrances Appropriated	<u>23,672</u>	<u>23,672</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$104,407</u>	<u>\$243,915</u>	<u>\$139,508</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Abuse Fund
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Current:			
Public Safety			
Child Abuse Grant			
Materials and Supplies	70	0	70
Other	<u>800</u>	<u>47</u>	<u>753</u>
Total Expenditures	<u>870</u>	<u>47</u>	<u>823</u>
<i>Excess of Revenues Under Expenditures</i>	(870)	(47)	823
<i>Fund Balance Beginning of Year</i>	<u>1,567</u>	<u>1,567</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$697</u></u>	<u><u>\$1,520</u></u>	<u><u>\$823</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collector Fund
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$120,128	\$153,418	\$33,290
Charges for Services	11,924	11,689	(235)
Interest	20,000	28,032	8,032
<i>Total Revenues</i>	<u>152,052</u>	<u>193,139</u>	<u>41,087</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
DRETAC - Treasurer			
Personal Services	50,232	47,435	2,797
Fringe Benefits	30,337	27,908	2,429
Materials and Supplies	1,965	1,282	683
Contractual Services	4,257	3,756	501
Capital Outlay	23,200	22,876	324
Total DRETAC - Treasurer	<u>109,991</u>	<u>103,257</u>	<u>6,734</u>
DRETAC - Prosecutor			
Personal Services	55,000	49,225	5,775
Fringe Benefits	18,976	12,925	6,051
Materials and Supplies	2,000	0	2,000
Contractual Services	5,250	440	4,810
Capital Outlay	2,000	290	1,710
Total DRETAC - Prosecutor	<u>83,226</u>	<u>62,880</u>	<u>20,346</u>
<i>Total Expenditures</i>	<u>193,217</u>	<u>166,137</u>	<u>27,080</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(41,165)	27,002	68,167
<i>Fund Balance Beginning of Year</i>	548,492	548,492	0
Prior Year Encumbrances Appropriated	<u>1,996</u>	<u>1,996</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$509,323</u>	<u>\$577,490</u>	<u>\$68,167</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, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Interest	\$0	\$4,975	\$4,975
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	4,975	4,975
<i>Fund Balance Beginning of Year</i>	<u>9,623</u>	<u>9,623</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,623</u></u>	<u><u>\$14,598</u></u>	<u><u>\$4,975</u></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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$505,000	\$547,901	\$42,901
Fines and Forfeitures	500	7,889	7,389
Intergovernmental	4,713,043	4,926,857	213,814
<i>Total Revenues</i>	<u>5,218,543</u>	<u>5,482,647</u>	<u>264,104</u>
Expenditures			
Current:			
Health			
Community Mental Health			
Personal Services	289,528	279,127	10,401
Fringe Benefits	72,159	69,165	2,994
Materials and Supplies	8,167	6,696	1,471
Contractual Services	5,015,265	4,554,951	460,314
Capital Outlay	11,360	8,500	2,860
Other	3,062	0	3,062
<i>Total Expenditures</i>	<u>5,399,541</u>	<u>4,918,439</u>	<u>481,102</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(180,998)	564,208	745,206
Other Financing Uses			
Operating Transfers Out	(11,000)	0	11,000
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(191,998)	564,208	756,206
<i>Fund Balance Beginning of Year</i>	17,410	17,410	0
Prior Year Encumbrances Appropriated	660,894	660,894	0
<i>Fund Balance End of Year</i>	<u>\$486,306</u>	<u>\$1,242,512</u>	<u>\$756,206</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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$112,000	\$167,197	\$55,197
Intergovernmental	61,500	61,753	253
Other	0	504	504
<i>Total Revenues</i>	<u>173,500</u>	<u>229,454</u>	<u>55,954</u>
Expenditures			
Current:			
Public Safety			
Emergency Management			
Personal Services	98,884	98,883	1
Fringe Benefits	45,763	43,903	1,860
Materials and Supplies	17,341	10,092	7,249
Contractual Services	69,476	45,726	23,750
Capital Outlay	56,220	22,033	34,187
Other	5,199	230	4,969
<i>Total Expenditures</i>	<u>292,883</u>	<u>220,867</u>	<u>72,016</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(119,383)	8,587	127,970
<i>Fund Balance Beginning of Year</i>	246,106	246,106	0
Prior Year Encumbrances Appropriated	<u>4,846</u>	<u>4,846</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$131,569</u>	<u>\$259,539</u>	<u>\$127,970</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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$15,000	\$25,284	\$10,284
Other	0	5,000	5,000
<i>Total Revenues</i>	<u>15,000</u>	<u>30,284</u>	<u>15,284</u>
Expenditures			
Current:			
Public Safety			
Special Emergency Planning			
Materials and Supplies	7,365	6,462	903
Contractual Services	12,200	9,558	2,642
Capital Outlay	7,800	2,250	5,550
Other	10,500	5,982	4,518
<i>Total Expenditures</i>	<u>37,865</u>	<u>24,252</u>	<u>13,613</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(22,865)	6,032	28,897
<i>Fund Balance Beginning of Year</i>	65,144	65,144	0
<i>Prior Year Encumbrances Appropriated</i>	<u>865</u>	<u>865</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$43,144</u>	<u>\$72,041</u>	<u>\$28,897</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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$117,000	\$119,457	\$2,457
Charges for Services	1,600	2,600	1,000
<i>Total Revenues</i>	<u>118,600</u>	<u>122,057</u>	<u>3,457</u>
Expenditures			
Current:			
Public Safety			
Emergency 911			
Personal Services	24,150	23,547	603
Fringe Benefits	11,550	7,314	4,236
Materials and Supplies	12,002	9,755	2,247
Contractual Services	40,399	20,887	19,512
Capital Outlay	37,391	8,488	28,903
Other	465	465	0
<i>Total Expenditures</i>	<u>125,957</u>	<u>70,456</u>	<u>55,501</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,357)	51,601	58,958
<i>Fund Balance Beginning of Year</i>	116,274	116,274	0
Prior Year Encumbrances Appropriated	7,807	7,807	0
<i>Fund Balance End of Year</i>	<u>\$116,724</u>	<u>\$175,682</u>	<u>\$58,958</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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$66,000	\$61,680	(\$4,320)
Other	5,000	5,596	596
<i>Total Revenues</i>	<u>71,000</u>	<u>67,276</u>	<u>(3,724)</u>
Expenditures			
Current:			
Public Safety			
Drug Abuse Resistance Education			
Personal Services	30,350	30,318	32
Fringe Benefits	6,200	6,005	195
Materials and Supplies	14,050	11,516	2,534
Contractual Services	16,885	11,544	5,341
<i>Total Expenditures</i>	<u>67,485</u>	<u>59,383</u>	<u>8,102</u>
<i>Excess of Revenues Over Expenditures</i>	3,515	7,893	4,378
<i>Fund Balance Beginning of Year</i>	19,449	19,449	0
Prior Year Encumbrances Appropriated	1,410	1,410	0
<i>Fund Balance End of Year</i>	<u>\$24,374</u>	<u>\$28,752</u>	<u>\$4,378</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, 1999

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

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Task Force Fund
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	<u>\$221,515</u>	<u>\$196,449</u>	<u>(\$25,066)</u>
Expenditures			
Current:			
Public Safety			
Drug Task Force			
Personal Services	74,938	71,026	3,912
Fringe Benefits	54,255	42,148	12,107
Materials and Supplies	19,654	17,934	1,720
Contractual Services	<u>41,669</u>	<u>35,258</u>	<u>6,411</u>
Total Drug Task Force	<u>190,516</u>	<u>166,366</u>	<u>24,150</u>
AMHA Grant			
Personal Services	35,124	35,058	66
Fringe Benefits	<u>8,592</u>	<u>7,516</u>	<u>1,076</u>
Total AMHA Grant	<u>43,716</u>	<u>42,574</u>	<u>1,142</u>
<i>Total Expenditures</i>	<u>234,232</u>	<u>208,940</u>	<u>25,292</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(12,717)</u>	<u>(12,491)</u>	<u>226</u>
Other Financing Sources			
Advances In	10,000	10,000	0
Operating Transfers In	<u>0</u>	<u>10,000</u>	<u>10,000</u>
<i>Total Other Financing Sources</i>	<u>10,000</u>	<u>20,000</u>	<u>10,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(2,717)</u>	<u>7,509</u>	<u>10,226</u>
<i>Fund Balance Beginning of Year</i>	1,554	1,554	0
Prior Year Encumbrances Appropriated	<u>1,218</u>	<u>1,218</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$55</u>	<u>\$10,281</u>	<u>\$10,226</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Crime Victims Fund
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$77,871	\$83,865	\$5,994
Expenditures			
Current:			
Public Safety			
Ohio Crime Victims			
Personal Services	43,244	43,189	55
Fringe Benefits	16,497	14,853	1,644
Materials and Supplies	1,020	180	840
Contractual Services	39,000	37,914	1,086
<i>Total Expenditures</i>	99,761	96,136	3,625
<i>Excess of Revenues Under Expenditures</i>	(21,890)	(12,271)	9,619
Other Financing Sources			
Operating Transfers In	13,000	13,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(8,890)	729	9,619
<i>Fund Balance Beginning of Year</i>	10,175	10,175	0
Prior Year Encumbrances Appropriated	20	20	0
<i>Fund Balance End of Year</i>	\$1,305	\$10,924	\$9,619

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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	<u>\$42,000</u>	<u>\$35,617</u>	<u>(\$6,383)</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	28,354	28,069	285
Capital Outlay	<u>12,800</u>	<u>12,797</u>	<u>3</u>
<i>Total Expenditures</i>	<u>41,154</u>	<u>40,866</u>	<u>288</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	846	(5,249)	(6,095)
<i>Fund Balance Beginning of Year</i>	45,057	45,057	0
Prior Year Encumbrances Appropriated	<u>1,154</u>	<u>1,154</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$47,057</u>	<u>\$40,962</u>	<u>(\$6,095)</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Administrator Fund
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$400,000	\$388,888	(\$11,112)
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	400,000	388,888	(11,112)
Other Financing Uses			
Operating Transfers Out	(400,000)	(365,000)	35,000
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	0	23,888	23,888
<i>Fund Balance Beginning of Year</i>	15,434	15,434	0
<i>Fund Balance End of Year</i>	<u>\$15,434</u>	<u>\$39,322</u>	<u>\$23,888</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, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental	<u>\$1,832,459</u>	<u>\$818,345</u>	<u>(\$1,014,114)</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive			
Community Development			
Personal Services	53,664	8,835	44,829
Contractual Services	<u>1,566,948</u>	<u>827,739</u>	<u>739,209</u>
<i>Total Expenditures</i>	<u>1,620,612</u>	<u>836,574</u>	<u>784,038</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>211,847</u>	<u>(18,229)</u>	<u>(230,076)</u>
Other Financing Sources (Uses)			
Operating Transfers In	79	0	(79)
Operating Transfers Out	<u>(45,374)</u>	<u>(44,917)</u>	<u>457</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(45,295)</u>	<u>(44,917)</u>	<u>378</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	166,552	(63,146)	(229,698)
<i>Fund Balance Beginning of Year</i>	<u>153,280</u>	<u>153,280</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$319,832</u>	<u>\$90,134</u>	<u>(\$229,698)</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, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$13,000	\$0	(\$13,000)
Intergovernmental	133,690	113,690	(20,000)
<i>Total Revenues</i>	<u>146,690</u>	<u>113,690</u>	<u>(33,000)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Materials and Supplies	146,690	33,728	112,962
<i>Excess of Revenues Over Expenditures</i>	0	79,962	79,962
<i>Fund Balance Beginning of Year</i>	0	0	0
Prior Year Encumbrances Appropriated	5,000	5,000	0
<i>Fund Balance End of Year</i>	<u>\$5,000</u>	<u>\$84,962</u>	<u>\$79,962</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Courts Special Project Fund
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$75,000	\$100,014	\$25,014
Expenditures			
Current:			
General Government -			
Judicial			
Eastern County Court			
Personal Services	19,960	12,856	7,104
Fringe Benefits	8,463	2,160	6,303
<i>Total Expenditures</i>	<u>28,423</u>	<u>15,016</u>	<u>13,407</u>
<i>Excess of Revenues Over Expenditures</i>	46,577	84,998	38,421
Other Financing Uses			
Operating Transfers Out	<u>(25,000)</u>	<u>0</u>	<u>25,000</u>
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	21,577	84,998	63,421
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$21,577</u>	<u>\$84,998</u>	<u>\$63,421</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$7,196,128	\$7,400,417	\$204,289
Charges for Services	2,553,399	2,427,879	(125,520)
Licenses and Permits	110,021	98,615	(11,406)
Fines and Forfeitures	164,100	235,132	71,032
Intergovernmental	40,088,686	39,400,602	(688,084)
Interest	77,300	134,532	57,232
Other	7,000	15,417	8,417
<i>Total Revenues</i>	<u>50,196,634</u>	<u>49,712,594</u>	<u>(484,040)</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive			
Real Estate Assessment	557,619	508,355	49,264
DRETAC - Treasurer	109,991	103,257	6,734
DRETAC - Prosecutor	83,226	62,880	20,346
Community Development	1,620,612	836,574	784,038
Drug Control Grant	146,690	33,728	112,962
<i>Total General Government - Legislative and Executive</i>	<u>2,518,138</u>	<u>1,544,794</u>	<u>973,344</u>
General Government -			
Judicial			
Probate Court Conduct of Business	1,400	1,083	317
Indigent Guardianship	21,500	18,359	3,141
County Court Special Projects	28,423	15,016	13,407
<i>Total General Government - Judicial</i>	<u>\$51,323</u>	<u>\$34,458</u>	<u>\$16,865</u>

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds (continued)
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Public Safety			
Drug Abuse Resistance Education	\$67,485	\$59,383	\$8,102
Indigent Drivers Alcohol Treatment	16,000	0	16,000
Enforcement and Education	3,500	0	3,500
Community Correction Grant	222,414	132,282	90,132
Youth Development Facility	983,162	881,567	101,595
Youth Services Grant	231,454	206,674	24,780
Drug Task Force	190,516	166,366	24,150
AMHA Grant	43,716	42,574	1,142
Child Abuse Grant	870	47	823
Inmate Medical	41,154	40,866	288
Ohio Crime Victims	99,761	96,136	3,625
Emergency Management	292,883	220,867	72,016
Special Emergency Planning	37,865	24,252	13,613
Emergency 911	125,957	70,456	55,501
Total Public Safety	2,356,737	1,941,470	415,267
Public Works			
Engineer	746,341	730,737	15,604
Litter Control	130,799	118,800	11,999
Roads	3,851,624	3,495,491	356,133
Bridges and Culverts	1,493,457	1,406,275	87,182
Viaduct Lighting	3,191	2,143	1,048
Total Public Works	6,225,412	5,753,446	471,966
Health			
Dog and Kennel	130,512	116,439	14,073
Marriage License - Special	45,000	33,616	11,384
Solid Waste Planning	1,026,195	769,032	257,163
169 Board	7,759,187	7,156,731	602,456
Community Mental Health	5,399,541	4,918,439	481,102
Total Health	\$14,360,435	\$12,994,257	\$1,366,178

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds (continued)
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Human Services			
Public Assistance-Administration	\$4,894,588	\$4,623,804	\$270,784
Public Assistance-Social Service	4,315,301	4,282,218	33,083
Public Assistance-Transportation	1,530,428	1,157,026	373,402
Children Service Board	4,398,331	4,183,065	215,266
Receiving Home	961,701	934,269	27,432
Child Support Enforcement	1,846,756	1,459,336	387,420
Child Support Adjudication	185,501	152,952	32,549
Supported Living Services	614,722	507,146	107,576
Nursing Home	10,446,311	10,035,172	411,139
Total Human Services	<u>29,193,639</u>	<u>27,334,988</u>	<u>1,858,651</u>
Debt Service:			
Principal Retirement	84,000	84,000	0
Interest and Fiscal Charges	4,257	4,257	0
Total Debt Service	<u>88,257</u>	<u>88,257</u>	<u>0</u>
Total Expenditures	<u>54,793,941</u>	<u>49,691,670</u>	<u>5,102,271</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,597,307)</u>	<u>20,924</u>	<u>4,618,231</u>
Other Financing Sources (Uses)			
Proceeds of Loan	78,325	78,325	0
Advances In	0	25,000	25,000
Operating Transfers In	1,076,718	946,923	(129,795)
Operating Transfers Out	(1,182,774)	(863,317)	319,457
Total Financing Other Sources (Uses)	<u>(27,731)</u>	<u>186,931</u>	<u>214,662</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(4,625,038)</u>	<u>207,855</u>	<u>4,832,893</u>
Fund Balances Beginning of Year	9,602,999	9,602,999	0
Prior Year Encumbrances Appropriated	<u>2,743,649</u>	<u>2,743,649</u>	<u>0</u>
Fund Balances End of Year	<u>\$7,721,610</u>	<u>\$12,554,503</u>	<u>\$4,832,893</u>

Debt Service Fund

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

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

Capital Projects Funds

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

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

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

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

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

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

Ashtabula County, Ohio
Combining Balance Sheet
All Capital Projects Funds
December 31, 1999

	<u>Construction</u>	<u>Coffee Creek</u>	<u>Permanent Improvement</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$926,495	\$458	\$367,034
Accounts Receivable	0	0	0
Due from Agency Funds:			
Property and Other Taxes	0	0	11,096
<i>Total Assets</i>	<u>\$926,495</u>	<u>\$458</u>	<u>\$378,130</u>
Liabilities			
Deferred Revenue	\$0	\$0	\$11,096
Accrued Interest Payable	0	0	5,524
Notes Payable	0	0	310,000
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>326,620</u>
Fund Equity			
Fund Balance:			
Reserved for Encumbrances	80,278	0	190,692
Unreserved, Undesignated (Deficit)	846,217	458	(139,182)
<i>Total Fund Equity</i>	<u>926,495</u>	<u>458</u>	<u>51,510</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$926,495</u>	<u>\$458</u>	<u>\$378,130</u>

<u>Ditch Maintenance</u>	<u>County Court Computer</u>	<u>Totals</u>
\$5,000	\$313,428	\$1,612,415
0	2,600	2,600
0	0	11,096
<u>\$5,000</u>	<u>\$316,028</u>	<u>\$1,626,111</u>
\$0	\$0	\$11,096
0	0	5,524
0	0	310,000
0	0	326,620
0	6,814	277,784
<u>5,000</u>	<u>309,214</u>	<u>1,021,707</u>
<u>5,000</u>	<u>316,028</u>	<u>1,299,491</u>
<u>\$5,000</u>	<u>\$316,028</u>	<u>\$1,626,111</u>

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 1999*

	<u>Construction</u>	<u>Coffee Creek</u>	<u>Permanent Improvement</u>
Revenues			
Property and Other Local Taxes	\$51,793	\$0	\$204,230
Charges for Services	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	701,413	0	12,565
Interest	4,722	0	0
<i>Total Revenues</i>	<u>757,928</u>	<u>0</u>	<u>216,795</u>
Expenditures			
Capital Outlay	52,971	0	3,574,668
Debt Service:			
Interest and Fiscal Charges	17,165	0	109,394
<i>Total Expenditures</i>	<u>70,136</u>	<u>0</u>	<u>3,684,062</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>687,792</u>	<u>0</u>	<u>(3,467,267)</u>
Other Financing Sources (Uses)			
Proceeds of Bonds	879,800	0	5,255,200
Operating Transfers In	100,000	0	70,000
Operating Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>979,800</u>	<u>0</u>	<u>5,325,200</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>1,667,592</u>	<u>0</u>	<u>1,857,933</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(741,097)</u>	<u>458</u>	<u>(1,806,423)</u>
<i>Fund Balances End of Year</i>	<u>\$926,495</u>	<u>\$458</u>	<u>\$51,510</u>

<u>Ditch Maintenance</u>	<u>County Court Computer</u>	<u>Totals</u>
\$0	\$0	\$256,023
0	90,703	90,703
0	50,930	50,930
0	0	713,978
0	0	4,722
<u>0</u>	<u>141,633</u>	<u>1,116,356</u>
0	81,565	3,709,204
0	0	126,559
0	81,565	3,835,763
0	60,068	(2,719,407)
0	0	6,135,000
0	0	170,000
0	(71,895)	(71,895)
0	(71,895)	6,233,105
0	(11,827)	3,513,698
5,000	327,855	(2,214,207)
<u>\$5,000</u>	<u>\$316,028</u>	<u>\$1,299,491</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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$701,413	\$701,413	\$0
Interest	1,000	4,722	3,722
<i>Total Revenues</i>	702,413	706,135	3,722
Expenditures			
Capital Outlay	215,168	133,249	81,919
<i>Excess of Revenues Over Expenditures</i>	487,245	572,886	85,641
Other Financing Sources			
Operating Transfers In	0	100,000	100,000
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	487,245	672,886	185,641
<i>Fund Balance Beginning of Year</i>	166,439	166,439	0
Prior Year Encumbrances Appropriated	6,892	6,892	0
<i>Fund Balance End of Year</i>	<u>\$660,576</u>	<u>\$846,217</u>	<u>\$185,641</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, 1999

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

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$11,000	\$11,576	\$576
Intergovernmental	26,100	12,565	(13,535)
<i>Total Revenues</i>	<u>37,100</u>	<u>24,141</u>	<u>(12,959)</u>
Expenditures			
Capital Outlay	3,892,048	3,765,360	126,688
Debt Service:			
Interest and Fiscal Charges	39,005	39,005	0
<i>Total Expenditures</i>	<u>3,931,053</u>	<u>3,804,365</u>	<u>126,688</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,893,953)</u>	<u>(3,780,224)</u>	<u>113,729</u>
Other Financing Sources			
Proceeds of Bonds	1,733,114	1,982,620	249,506
Operating Transfers In	300,000	70,000	(230,000)
<i>Total Other Financing Sources</i>	<u>2,033,114</u>	<u>2,052,620</u>	<u>19,506</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	<u>(1,860,839)</u>	<u>(1,727,604)</u>	<u>133,235</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	(38,012)	(38,012)	0
Prior Year Encumbrances Appropriated	1,941,958	1,941,958	0
<i>Fund Balance End of Year</i>	<u>\$43,107</u>	<u>\$176,342</u>	<u>\$133,235</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	<u>4,469</u>	<u>0</u>	<u>4,469</u>
<i>Excess of Revenues Under Expenditures</i>	(4,469)	0	4,469
<i>Fund Balance Beginning of Year</i>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$531</u>	<u>\$5,000</u>	<u>\$4,469</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, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Charges for Services	\$78,500	\$90,703	\$12,203
Fines and Forfeitures	65,000	47,427	(17,573)
<i>Total Revenues</i>	143,500	138,130	(5,370)
Expenditures			
Capital Outlay	227,556	88,379	139,177
<i>Excess of Revenues Over (Under) Expenditures</i>	(84,056)	49,751	133,807
Other Financing Uses			
Operating Transfers Out	(76,000)	(71,895)	4,105
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(160,056)	(22,144)	137,912
<i>Fund Balance Beginning of Year</i>	303,559	303,559	0
Prior Year Encumbrances Appropriated	16,356	16,356	0
<i>Fund Balance End of Year</i>	<u>\$159,859</u>	<u>\$297,771</u>	<u>\$137,912</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Capital Project Funds
For the Year Ended December 31, 1999.

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Local Taxes	\$11,000	\$11,576	\$576
Charges for Services	78,500	90,703	12,203
Fines and Forfeitures	65,000	47,427	(17,573)
Intergovernmental	727,513	713,978	(13,535)
Interest	1,000	4,722	3,722
<i>Total Revenues</i>	<u>883,013</u>	<u>868,406</u>	<u>(14,607)</u>
Expenditures			
Capital Outlay	4,339,241	3,986,988	352,253
Debt Service:			
Interest and Fiscal Charges	39,005	39,005	0
<i>Total Expenditures</i>	<u>4,378,246</u>	<u>4,025,993</u>	<u>352,253</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,495,233)</u>	<u>(3,157,587)</u>	<u>337,646</u>
Other Financing Sources (Uses)			
Proceeds of Bonds	1,733,114	1,982,620	249,506
Operating Transfers In	300,000	170,000	(130,000)
Operating Transfers Out	(76,000)	(71,895)	4,105
<i>Total Other Financing Sources (Uses)</i>	<u>1,957,114</u>	<u>2,080,725</u>	<u>123,611</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(1,538,119)</u>	<u>(1,076,862)</u>	<u>461,257</u>
<i>Fund Balances Beginning of Year</i>	437,444	437,444	0
Prior Year Encumbrances Appropriated	<u>1,965,206</u>	<u>1,965,206</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$864,531</u></u>	<u><u>\$1,325,788</u></u>	<u><u>\$461,257</u></u>

Enterprise Fund

The Enterprise Fund is used to account for the County's sewer operation. This operation is financed and operated in a manner similar to a private business enterprise. The intent of the County is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Since there is only one enterprise fund and the level of budgetary control is not greater than that presented in the combined financial statements, no additional financial statements are presented here.

Internal Service Fund

The Internal Service Fund accounts for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The Fund accounts for the revenues used to provide workers' compensation benefits to employees. Since there is only one internal service fund and the level of budgetary control is not greater than that presented in the combined financial statements, no additional financial statements are presented here.

Expendable Trust Funds

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

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

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

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

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

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

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

Agency Funds

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

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

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

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

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

Other Agency Funds

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

Ashtabula County, Ohio
Combining Balance Sheet
All Expendable Trust and Agency Funds
December 31, 1999

	Mental Retardation	Children's Trust	County Trust
Assets			
Equity in Pooled Cash and Cash Equivalents	\$129,575	\$21,170	\$0
Cash and Cash Equivalents in Segregated Accounts	0	208,538	77,051
Receivables:			
Taxes	0	0	0
Accounts	0	1,778	0
Special Assessments	0	0	0
Due from Other Governments	0	0	0
Prepaid Items	0	0	0
<i>Total Assets</i>	<u>\$129,575</u>	<u>\$231,486</u>	<u>\$77,051</u>
Liabilities			
Accounts Payable	\$0	\$11,783	\$0
Due to County Funds:			
Property and Other Taxes	0	0	0
Special Assessments	0	0	0
Due to Other Governments	0	0	0
Undistributed Monies	0	0	0
Deposits Held and Due to Others	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>11,783</u>	<u>0</u>
Fund Equity			
Fund Balance:			
Reserved for Encumbrances	2,690	2,606	0
Unreserved, Undesignated	126,885	217,097	77,051
<i>Total Fund Equity</i>	<u>129,575</u>	<u>219,703</u>	<u>77,051</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$129,575</u>	<u>\$231,486</u>	<u>\$77,051</u>

<u>County Home Resident Trust</u>	<u>Law Enforcement</u>	<u>Nursing Home Memorial Foundation</u>	<u>All Agency Funds</u>	<u>Totals</u>
\$0	\$0	\$178,404	\$5,312,751	\$5,641,900
49,477	3,120	0	1,326,713	1,664,899
0	0	0	63,285,615	63,285,615
0	0	0	4,547,344	4,549,122
0	0	0	1,995,015	1,995,015
0	0	0	786,355	786,355
0	0	0	438	438
<u>\$49,477</u>	<u>\$3,120</u>	<u>\$178,404</u>	<u>\$77,254,231</u>	<u>\$77,923,344</u>
\$0	\$0	\$0	\$0	\$11,783
0	0	0	10,159,363	10,159,363
0	0	0	1,866,793	1,866,793
0	0	0	57,629,999	57,629,999
0	0	0	2,737,118	2,737,118
0	0	0	4,860,958	4,860,958
0	0	0	77,254,231	77,266,014
0	0	865	0	6,161
<u>49,477</u>	<u>3,120</u>	<u>177,539</u>	<u>0</u>	<u>651,169</u>
<u>49,477</u>	<u>3,120</u>	<u>178,404</u>	<u>0</u>	<u>657,330</u>
<u>\$49,477</u>	<u>\$3,120</u>	<u>\$178,404</u>	<u>\$77,254,231</u>	<u>\$77,923,344</u>

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Expendable Trust Funds
For the Year Ended December 31, 1999*

	Mental Retardation	Children's Trust	County Trust
Revenues			
Fines and Forfeitures	\$0	\$0	\$0
Intergovernmental	0	66,811	0
Interest	5,836	2,396	0
Other	7,290	0	3,484
<i>Total Revenues</i>	<u>13,126</u>	<u>69,207</u>	<u>3,484</u>
Expenditures			
Current:			
Public Safety	0	0	0
Human Services	3,783	138,543	321
<i>Total Expenditures</i>	<u>3,783</u>	<u>138,543</u>	<u>321</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	9,343	(69,336)	3,163
<i>Fund Balances Beginning of Year</i>	<u>120,232</u>	<u>289,039</u>	<u>73,888</u>
<i>Fund Balances End of Year</i>	<u>\$129,575</u>	<u>\$219,703</u>	<u>\$77,051</u>

County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Totals
\$0	\$65,435	\$0	\$65,435
133,938	0	0	200,749
759	225	8,411	17,627
0	0	70	10,844
<u>134,697</u>	<u>65,660</u>	<u>8,481</u>	<u>294,655</u>
0	88,059	0	88,059
138,402	0	7,644	288,693
<u>138,402</u>	<u>88,059</u>	<u>7,644</u>	<u>376,752</u>
(3,705)	(22,399)	837	(82,097)
53,182	25,519	177,567	739,427
<u>\$49,477</u>	<u>\$3,120</u>	<u>\$178,404</u>	<u>\$657,330</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Retardation Fund
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues			
Interest	\$2,400	\$5,836	\$3,436
Other	7,000	7,215	215
<i>Total Revenues</i>	<u>9,400</u>	<u>13,051</u>	<u>3,651</u>
Expenditures			
Current:			
Human Services			
Materials and Supplies	7,000	1,000	6,000
Contractual Services	11,984	5,473	6,511
<i>Total Expenditures</i>	<u>18,984</u>	<u>6,473</u>	<u>12,511</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,584)	6,578	16,162
<i>Fund Balance Beginning of Year</i>	118,248	118,248	0
Prior Year Encumbrances Appropriated	<u>1,984</u>	<u>1,984</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$110,648</u>	<u>\$126,810</u>	<u>\$16,162</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Trust Fund
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$38,110	\$23,506	(\$14,604)
Interest	1,400	1,232	(168)
<i>Total Revenues</i>	39,510	24,738	(14,772)
Expenditures			
Current:			
Human Services			
Contractual Services	45,700	37,269	8,431
<i>Excess of Revenues Under Expenditures</i>	(6,190)	(12,531)	(6,341)
<i>Fund Balance Beginning of Year</i>	10,001	10,001	0
Prior Year Encumbrances Appropriated	15,000	15,000	0
<i>Fund Balance End of Year</i>	<u>\$18,811</u>	<u>\$12,470</u>	<u>(\$6,341)</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Nursing Home Memorial Fund
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Interest	\$7,500	\$8,411	\$911
Other	0	70	0
<i>Total Revenues</i>	7,500	8,481	911
Expenditures			
Current:			
Human Services			
Materials and Supplies	22,502	10,209	12,293
<i>Excess of Revenues Under Expenditures</i>	(15,002)	(1,728)	13,274
<i>Fund Balance Beginning of Year</i>	176,765	176,765	0
Prior Year Encumbrances Appropriated	2,502	2,502	0
<i>Fund Balance End of Year</i>	<u>\$164,265</u>	<u>\$177,539</u>	<u>\$13,274</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
All Expendable Trust Funds
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$38,110	\$23,506	(\$14,604)
Interest	11,300	15,479	4,179
Other	7,000	7,285	285
<i>Total Revenues</i>	<u>56,410</u>	<u>46,270</u>	<u>(10,140)</u>
Expenditures			
Current:			
Human Services			
Mental Retardation	18,984	6,473	12,511
Children's Trust	45,700	37,269	8,431
Nursing Home Memorial	22,502	10,209	12,293
<i>Total Expenditures</i>	<u>87,186</u>	<u>53,951</u>	<u>33,235</u>
<i>Excess of Revenues Under Expenditures</i>	(30,776)	(7,681)	23,095
<i>Fund Balances Beginning of Year</i>	305,014	305,014	0
Prior Year Encumbrances Appropriated	19,486	19,486	0
<i>Fund Balances End of Year</i>	<u>\$293,724</u>	<u>\$316,819</u>	<u>\$23,095</u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Undivided General Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,904,826	\$52,234,065	\$52,069,240	\$2,069,651
Receivables:				
Taxes	46,404,011	51,521,886	46,404,011	51,521,886
Special Assessments	2,221,077	1,995,015	2,221,077	1,995,015
Total Assets	\$50,529,914	\$105,750,966	\$100,694,328	\$55,586,552
Liabilities				
Due to County Funds:				
Property and Other Taxes	\$9,862,517	\$10,159,363	\$9,862,517	\$10,159,363
Special Assessments	2,221,077	1,866,793	2,221,077	1,866,793
Due to Other Governments	38,446,320	43,560,396	38,446,320	43,560,396
Total Liabilities	\$50,529,914	\$55,586,552	\$50,529,914	\$55,586,552
Auto License				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,050,335	\$1,050,305	\$30
Due from Other Governments	53,642	53,597	53,642	53,597
Total Assets	\$53,642	\$1,103,932	\$1,103,947	\$53,627
Liabilities				
Due to Other Governments	\$53,642	\$1,103,932	\$1,103,947	\$53,627
Cigarette Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$15	\$6,947	\$6,962	\$0
Liabilities				
Due to Other Governments	\$15	\$6,947	\$6,962	\$0
Township Gas Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$39,384	\$1,397,273	\$1,395,968	\$40,689
Due from Other Governments	150,918	110,425	150,918	110,425
Total Assets	\$190,302	\$1,507,698	\$1,546,886	\$151,114
Liabilities				
Due to Other Governments	\$190,302	\$1,427,506	\$1,466,694	\$151,114

(continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<i>Undivided Local Government</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,866,580	\$3,866,580	\$0
Due from Other Governments	208,322	331,061	208,322	331,061
Total Assets	\$208,322	\$4,197,641	\$4,074,902	\$331,061
Liabilities				
Due to Other Governments	\$208,322	\$4,197,641	\$4,074,902	\$331,061
Total Liabilities	\$208,322	\$4,197,641	\$4,074,902	\$331,061
<i>Trailer Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$66,444	\$580,777	\$560,528	\$86,693
Liabilities				
Due to Other Governments	\$66,444	\$580,777	\$560,528	\$86,693
<i>Law Library</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19,215	\$224,361	\$212,024	\$31,552
Cash and Cash Equivalents in Segregated Accounts	18,803	315,960	299,758	35,005
Accounts Receivable	4,992	2,078	4,992	2,078
Total Assets	\$43,010	\$542,399	\$516,774	\$68,635
Liabilities				
Due to Other Governments	\$43,010	\$542,399	\$516,774	\$68,635
<i>Unclaimed Forfeited Land</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$28,046	\$28,640	\$20,874	\$35,812
Liabilities				
Undistributed Monies	\$28,046	\$28,640	\$20,874	\$35,812

(continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<i>Undivided Personal Property</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$321,826	\$13,279,758	\$13,367,322	\$234,262
Taxes Receivable	11,495,461	11,763,729	11,495,461	11,763,729
Total Assets	11,817,287	25,043,487	24,862,783	11,997,991
Liabilities				
Due to Other Governments	11,817,287	25,043,487	24,862,783	11,997,991
 <i>Wildlife Conservation-School</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$193	\$193	\$0
Liabilities				
Due to Other Governments	\$0	\$193	\$193	\$0
 <i>Library and Local Government</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,711,288	\$3,711,288	\$0
Due from Other Governments	291,484	291,272	291,484	291,272
Total Assets	291,484	4,002,560	4,002,772	291,272
Liabilities				
Due to Other Governments	291,484	4,002,560	4,002,772	291,272
 <i>Inheritance Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$604,882	\$1,934,878	\$1,585,279	\$954,481
Liabilities				
Due to Other Governments	\$604,882	\$1,934,878	\$1,585,279	\$954,481
 <i>Payroll Clearing</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$133,205	\$87,727	\$0	\$220,932
Liabilities				
Undistributed Monies	\$133,205	\$87,727	\$0	\$220,932

(continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<i>Economic Development</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,704	\$0	\$0	\$4,704
Liabilities				
Due to Other Governments	\$4,704	\$0	\$0	\$4,704
<i>Prepayment</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$119,517	\$10,064	\$0	\$129,581
Liabilities				
Due to Other Governments	\$119,517	\$10,064	\$0	\$129,581
<i>Metropolitan Park</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$43,836	\$37,062	\$45,718	\$35,180
Liabilities				
Undistributed Monies	\$43,836	\$37,062	\$45,718	\$35,180
<i>Board of Health</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$649,332	\$1,096,523	\$1,025,270	\$720,585
Prepaid Items	0	438	0	438
Total Assets	\$649,332	\$1,096,961	\$1,025,270	\$721,023
Liabilities				
Undistributed Monies	\$649,332	\$1,096,961	\$1,025,270	\$721,023
<i>Soil and Water Special</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$80,276	\$162,159	\$151,002	\$91,433
Liabilities				
Undistributed Monies	\$80,276	\$162,159	\$151,002	\$91,433

(continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<i>Court Agency</i>				
Assets				
Cash and Cash Equivalents Segregated Accounts	\$538,873	\$24,331,736	\$24,285,670	\$584,939
Liabilities				
Undistributed Monies	\$538,873	\$24,331,736	\$24,285,670	\$584,939
<i>County Agency</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$1,123,732	\$2,025,846	\$2,779,477	\$370,101
Liabilities				
Undistributed Monies	\$1,123,732	\$2,025,846	\$2,779,477	\$370,101
<i>Alimony/Support</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$289,327	\$17,296,176	\$17,269,811	\$315,692
Accounts Receivable	4,188,048	4,545,266	4,188,048	4,545,266
Total Assets	\$4,477,375	\$21,841,442	\$21,457,859	\$4,860,958
Liabilities				
Deposits Held and Due to Others	\$4,477,375	\$21,841,442	\$21,457,859	\$4,860,958
<i>Inmate</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$2,551	\$155,777	\$156,373	\$1,955
Liabilities				
Undistributed Monies	\$2,551	\$155,777	\$156,373	\$1,955
<i>Refund Occupancy</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$536,812	\$260,922	\$364,409	\$433,325
Liabilities				
Undistributed Monies	\$536,812	\$260,922	\$364,409	\$433,325

(continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<i>JTPA-Geauga</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$313	\$790,399	\$771,691	\$19,021
Liabilities				
Undistributed Monies	\$313	\$790,399	\$771,691	\$19,021
<i>Homestead and Rollback</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$956,854	\$956,854	\$0
Liabilities				
Due to Other Governments	\$0	\$956,854	\$956,854	\$0
<i>Metro Housing Authority Pilot</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$36,421	\$36,421	\$0
Liabilities				
Due to Other Governments	\$0	\$36,421	\$36,421	\$0
<i>Ashtabula City Permit Fees</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,000	\$246,250	\$248,250	\$0
Liabilities				
Due to Other Governments	\$2,000	\$246,250	\$248,250	\$0
<i>Family and Children</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$223,397	\$0	\$0	\$223,397
Liabilities				
Undistributed Monies	\$223,397	\$0	\$0	\$223,397
<i>Local Government Revenue Assistance</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$876,049	\$876,049	\$0
Liabilities				
Due to Other Governments	\$0	\$876,049	\$876,049	\$0

(continued)

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Ohio Elections Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,170	\$3,900	\$270
Liabilities				
Due to Other Governments	\$0	\$4,170	\$3,900	\$270
Unemployment Compensation				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$22,471	\$22,297	\$174
Liabilities				
Due to Other Governments	\$0	\$22,471	\$22,297	\$174
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,777,717	\$82,024,167	\$81,489,133	\$5,312,751
Cash and Cash Equivalents in Segregated Accounts	1,973,599	44,915,894	45,562,780	1,326,713
Receivables:				
Taxes	57,899,472	63,285,615	57,899,472	63,285,615
Accounts	4,193,040	4,547,344	4,193,040	4,547,344
Special Assessments	2,221,077	1,995,015	2,221,077	1,995,015
Due from Other Governments	704,366	786,355	704,366	786,355
Prepaid Items	0	438	0	438
Total Assets	\$71,769,271	\$197,554,828	\$192,069,868	\$77,254,231
Liabilities				
Due to County Funds:				
Property and Other Taxes	\$9,862,517	\$10,159,363	\$9,862,517	\$10,159,363
Special Assessments	2,221,077	1,866,793	2,221,077	1,866,793
Due to Other Governments	51,847,929	76,988,204	71,206,134	57,629,999
Undistributed Monies	3,360,373	27,369,956	27,993,211	2,737,118
Deposits Held and Due to Others	4,477,375	21,841,442	21,457,859	4,860,958
Total Liabilities	\$71,769,271	\$138,225,758	\$132,740,798	\$77,254,231

General Fixed Assets Account Group

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

Ashtabula County, Ohio
Schedule of General Fixed Assets by Function
 December 31, 1999

	Total	Land	Buildings	Improvements Other Than Buildings	Equipment	Vehicles
General Government:						
Legislative and Executive	\$9,522,311	\$216,888	\$7,709,302	\$82,000	\$1,200,625	\$313,496
Judicial	3,168,731	39,920	2,468,442	9,820	625,719	24,830
Public Safety	2,297,890	10,636	235,808	2,059	976,857	1,072,530
Public Works	5,422,457	53,100	1,164,552	21,983	2,558,822	1,624,000
Health	7,993,403	6,919	6,200,623	175,895	365,307	1,244,659
Human Services	2,982,101	72,604	1,301,172	0	988,602	619,723
Total General Fixed Assets	31,386,893	400,067	19,079,899	291,757	6,715,932	4,899,238
Allocated to Functions						
Construction in Progress	2,504,482	0	2,504,482	0	0	0
Total General Fixed Assets	\$33,891,375	\$400,067	\$21,584,381	\$291,757	\$6,715,932	\$4,899,238

Ashtabula County, Ohio
Schedule of Changes in General Fixed Assets
By Function
For the Year Ended December 31, 1999

	General Fixed Assets 1/1/99	Additions	Deletions	General Fixed Assets 12/31/99
General Government:				
Legislative and Executive	\$6,368,756	\$3,423,620	\$270,065	\$9,522,311
Judicial	3,032,946	161,439	25,654	3,168,731
Public Safety	2,149,251	327,655	179,016	2,297,890
Public Works	4,329,110	1,267,915	174,568	5,422,457
Health	7,886,311	154,283	47,191	7,993,403
Human Services	2,548,908	557,972	124,779	2,982,101
Total General Fixed Assets				
Allocated to Functions	26,315,282	5,892,884	821,273	31,386,893
Construction in Progress	3,059,938	2,001,581	2,557,037	2,504,482
Total General Fixed Assets	\$29,375,220	\$7,894,465	\$3,378,310	\$33,891,375

Ashtabula County, Ohio
Schedule of General Fixed Assets by Source
December 31, 1999

General Fixed Assets

Land	\$400,067
Buildings	19,079,899
Improvements Other Than Buildings	291,757
Equipment	6,715,932
Vehicles	4,899,238
Construction in Progress	2,504,482
	<hr/>
<i>Total</i>	<u>\$33,891,375</u>

Investment in General Fixed Assets from:

Prior to December 31, 1989	\$3,078,311
General Obligation Notes	7,739,752
State Grants	205,121
General Fund Revenues	4,053,173
Special Revenue Fund Revenues	8,115,609
Capital Projects Funds	10,699,409
	<hr/>
<i>Total</i>	<u>\$33,891,375</u>

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

Year	General Government Legislative and Executive	General Government Judicial	Public Safety	Public Works	Health	Human Services	Conservation and Recreation	Economic Development and Assistance	Other	Capital Outlay	Intergovernmental	Debt Service	Totals
1999	\$7,275,924	\$3,302,719	\$7,887,219	\$5,638,686	\$12,400,838	\$28,876,070	\$293,282	\$116,294	\$537,150	\$3,709,204	\$0	\$1,152,129	\$71,189,515
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	59,773,016
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	1,252,979	0	1,095,337	55,691,107
1993	5,455,085	2,044,509	4,426,986	4,512,509	9,872,285	26,045,339	211,884	0	379,754	580,607	0	1,116,887	54,645,845
1992	5,125,852	1,870,301	4,316,283	3,838,244	9,500,382	25,205,559	191,723	0	323,300	757,322	0	1,150,250	52,279,216
1991	4,532,327	1,893,062	4,398,622	3,824,214	8,020,636	24,870,576	203,471	0	568,228	987,717	0	1,213,026	50,311,879
1990	3,986,289	1,768,152	4,033,011	4,413,757	7,480,211	23,234,559	197,809	0	329,599	1,090,397	0	1,314,696	47,848,480

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

N/A - Not Available

Source: Ashtabula County Auditor

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

Year	Property and Other Local Taxes	Permissive Sales Tax	Charges for Services	Licenses and Permits	Fines and Forfeitures	Inter-Governmental	Special Assessments	Interest	Other	Totals
1999	\$10,858,053	\$7,552,179	\$5,566,325	\$118,046	\$789,552	\$45,776,568	\$355,427	\$1,727,766	\$323,516	\$73,067,432
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	6,063,398	326,215	515,713	37,959,253	374,317	1,340,997	34,889	63,042,448
1996	8,041,755	6,352,964	5,383,686	105,723	548,954	39,037,877	496,462	1,461,182	927,033	62,355,636
1995	7,837,767	5,898,495	6,071,924	116,100	567,666	38,052,662	456,544	1,419,755	429,841	60,850,754
1994	7,916,030	5,984,299	4,534,428	67,133	507,337	40,376,068	410,145	964,762	471,698	61,231,900
1993	13,074,530	N/A	5,483,174	127,672	371,943	33,288,446	427,710	677,368	543,852	53,994,695
1992	12,532,337	N/A	5,443,271	155,236	301,000	33,189,111	455,558	788,463	497,674	53,362,650
1991	12,482,289	N/A	6,068,165	152,143	269,810	31,784,250	443,880	896,367	732,565	52,829,469
1990	10,987,866	N/A	5,241,031	71,851	263,989	27,957,631	468,999	1,183,587	413,503	46,588,457

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

N/A - Not Available

Source: Ashtabula County Auditor

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

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
1999	\$8,843,310	\$8,509,712	96.23%	\$360,904	\$8,870,616	100.31%	\$529,146	6.0%
1998	8,695,010	8,387,269	96.46	319,081	8,706,350	100.13	513,538	5.9
1997	8,758,194	8,319,100	94.99	313,458	8,632,558	98.57	492,253	5.6
1996	7,208,277	6,973,618	96.74	265,350	7,238,968	100.43	427,642	5.9
1995	7,516,940	7,204,850	95.85	312,917	7,517,767	100.01	444,657	5.9
1994	7,156,975	6,864,306	95.91	301,480	7,165,786	100.12	499,532	7.0
1993	7,866,860	5,852,823	74.40	262,529	6,115,352	77.74	207,071	2.6
1992	8,142,279	5,988,123	73.54	254,936	6,243,059	76.68	228,909	2.8
1991	7,900,037	6,779,665	85.82	217,890	6,997,555	88.58	241,942	3.1
1990	7,715,441	6,181,999	80.13	275,040	6,457,039	83.69	228,917	3.0

(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
1999	\$13,831,956	\$12,989,462	\$317,031	\$13,306,493	\$1,381,732
1998	12,147,617	11,843,790	158,713	12,002,503	839,446
1997	11,761,985	11,639,723	304,524	11,944,247	716,751
1996	10,084,905	10,034,299	801,505	10,835,804	616,750
1995	9,362,317	9,340,223	475,034	9,815,257	477,052
1994	8,438,826	8,393,024	412,071	8,805,095	384,287
1993	7,894,540	7,855,297	735,295	8,590,592	658,085
1992	8,754,671	8,696,590	656,135	9,352,725	1,019,449
1991	8,052,350	8,048,275	558,853	8,607,128	1,009,515
1990	7,960,213	7,361,883	474,625	7,836,508	N/A

N/A - Not Available

Source: Ashtabula County Auditor

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

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		Ratio
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	
1999	\$1,097,665,100	\$3,136,186,000	\$166,113,470	\$188,765,307	\$189,027,120	\$756,108,480	\$1,452,805,690	\$4,081,059,787	36%
1998	953,741,740	2,724,976,400	148,581,340	175,322,339	180,120,080	720,480,320	1,282,443,160	3,620,779,059	35
1997	932,704,920	2,664,871,200	153,213,070	174,105,761	177,786,621	711,146,484	1,263,704,611	3,550,123,445	36
1996	915,450,570	2,615,573,057	157,439,260	178,908,250	153,419,072	613,676,288	1,226,308,902	3,408,157,595	36
1995	742,174,810	2,120,499,457	147,859,670	168,022,352	143,420,231	573,680,924	1,033,454,711	2,862,202,753	36
1994	721,225,790	2,060,645,114	153,825,230	174,801,398	132,462,192	529,848,768	1,007,513,212	2,765,295,280	36
1993	671,472,960	1,918,494,171	262,672,291	298,491,240	147,443,635	589,774,540	1,081,588,886	2,806,759,951	39
1992	663,278,100	1,895,080,286	251,778,648	286,112,100	139,624,556	537,017,523	1,054,681,304	2,718,209,909	39
1991	661,407,050	1,889,734,429	242,736,384	275,836,800	140,914,082	521,904,007	1,045,057,516	2,687,475,236	39
1990	600,487,720	1,718,536,342	135,282,780	135,282,780	131,226,297	468,665,346	866,996,797	2,322,484,468	37

Source: Ashtabula County Auditor

(1) This amount is calculated by dividing the assessed value by the assessment percentage.
 The percentages for 1999 were 35 percent for all real property, 35 percent for public utility real, 88 percent for public utility tangible, and 25 percent for tangible personal.

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

<i>County Units</i>	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
General Fund	\$1.97	\$2.34	\$2.34	\$2.34	\$2.34	\$2.34	\$2.34	\$2.37	\$2.31	\$2.31
Debt Service Fund	0.54	0.17	0.17	0.31	0.31	0.31	0.33	0.30	0.55	0.55
Permanent Improvement Fund	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Mental Health	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Childrens Services	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
Child Welfare (169 Board)	3.83	3.83	3.83	3.83	3.83	3.83	3.83	3.83	3.83	3.33
Library	---	---	---	---	0.50	0.50	---	---	---	---
Total County Rate	8.70	8.70	8.70	8.84	9.34	9.34	8.86	8.86	9.05	8.55
Townships										
Andover	11.33	11.33	11.33	7.33	7.33	7.33	7.33	7.33	7.33	5.58
Ashtabula	14.18	14.18	14.18	14.18	14.18	14.18	14.18	12.68	12.66	10.16
Austinburg	10.86	10.86	10.86	10.86	13.06	9.98	10.63	10.83	10.83	10.83
Cherry Valley	6.58	6.58	6.58	4.58	4.58	4.58	4.58	4.58	4.58	4.58
Colebrook	7.23	7.23	7.23	7.23	7.23	7.13	6.63	6.63	6.63	6.63
Denmark	5.89	5.89	5.89	5.89	5.89	4.89	4.89	4.89	4.89	4.89
Dorset	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	8.48	8.48
Geneva	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
Harpersfield	8.25	8.25	8.28	8.28	8.28	8.28	9.43	7.43	7.43	7.43
Hartsgrove	9.38	9.38	9.38	7.88	7.88	5.88	5.88	3.48	5.48	7.88
Jefferson	7.98	8.98	8.98	8.98	8.16	8.16	6.16	7.16	6.48	5.48
Kingsville	11.68	11.68	11.68	11.68	11.78	11.78	11.78	11.78	7.68	7.68
Lenox	8.48	8.48	8.48	8.48	8.48	8.48	8.48	7.98	7.98	6.98
Monroe	12.68	12.68	12.68	12.18	12.18	9.68	9.68	9.68	9.68	9.68
Morgan	12.98	12.98	12.98	12.98	12.98	9.98	9.98	9.98	9.98	9.98
New Lyme	9.98	9.98	9.98	9.98	9.98	9.98	4.98	4.48	4.48	3.98
Orwell	6.23	6.23	6.23	6.23	6.13	6.13	5.63	5.63	5.63	5.63
Pierpont	10.68	10.68	10.68	10.68	10.68	10.68	10.68	8.18	8.18	8.18
Plymouth	11.28	9.78	8.28	8.28	7.28	7.28	7.28	7.28	7.28	7.28
Richmond	4.58	4.58	4.58	4.58	4.58	4.58	4.58	3.58	3.58	3.58
Rome	7.98	8.98	8.98	8.98	6.98	6.98	6.98	6.98	5.48	6.98
Saybrook	14.28	14.28	14.28	14.28	14.28	14.28	14.28	14.28	14.28	11.28
Sheffield	9.68	9.68	12.68	12.68	12.68	12.68	6.18	6.18	6.18	6.18

(continued)

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

<i>Townships</i>	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
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	11.58	11.58	11.58	11.58	11.58	15.58	14.58
Williamsfield	12.94	12.94	12.94	10.94	10.94	10.94	10.94	10.94	10.94	10.94
Windsor	16.48	16.48	16.48	13.98	10.98	9.98	9.98	9.98	9.98	9.98
<i>School Districts</i>										
Ashtabula A.S.D.	44.30	38.30	38.30	38.30	38.30	38.30	38.30	38.30	38.30	31.80
Buckeye L.S.D.	38.81	47.71	47.71	47.71	47.71	43.71	38.81	38.81	33.21	33.21
Conneaut C.S.D.	42.84	42.84	43.74	43.74	43.74	43.74	44.74	44.74	37.84	37.09
Geneva A.S.D.	46.98	46.98	46.98	46.98	46.98	46.24	42.24	38.84	38.84	38.84
Grand Valley L.S.D.	43.29	43.29	43.29	43.38	43.38	43.38	43.62	39.01	39.01	39.77
Jefferson A.L.S.D.	43.97	43.97	43.97	43.97	40.97	40.97	36.47	35.47	35.47	33.47
Pymatuning Valley L.S.D.	35.08	36.03	36.03	36.03	36.03	35.83	35.78	38.53	38.53	38.53
Ledgemont L.S.D.	59.50	64.05	64.05	54.20	55.70	55.70	62.90	65.30	57.70	58.00
<i>Joint Vocational School</i>										
Vocational Education	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	3.81
<i>Cities</i>										
Ashtabula	12.31	12.31	12.31	12.31	12.31	12.31	9.50	9.36	9.70	9.70
Conneaut	13.27	14.77	15.07	15.98	15.57	13.88	12.83	12.82	13.27	13.27
Geneva	8.70	8.70	8.70	8.70	8.70	8.70	12.47	12.47	12.47	12.47
<i>Villages</i>										
Andover	10.81	10.81	12.81	10.81	13.01	13.01	15.21	12.81	12.81	12.81
Geneva on the Lake	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80	15.80
Jefferson	10.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.96	11.96
North Kingsville	5.18	5.18	5.18	4.18	4.18	4.18	5.68	5.68	5.68	5.68
Rock Creek	8.88	8.88	8.88	8.88	8.88	8.88	11.57	11.57	12.53	12.53
Orwell	6.06	6.06	6.06	6.06	6.06	6.06	9.25	9.60	9.70	9.85
<i>Ambulance Districts</i>										
Jefferson Ambulance District	5.50	5.50	2.00	2.00	2.00	1.30	1.30	1.30	1.30	1.30
Northwest Ambulance District	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77
South Central Ambulance District	3.19	3.19	3.69	3.69	3.69	3.69	3.69	3.69	3.69	3.69
<i>Miscellaneous</i>										
Orwell Joint Recreational District	1.00	1.00	1.00	1.00						
Harbor Topky Library	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)
1999	\$648,866	\$355,427	55%	\$293,439
1998	652,253	353,743	54	298,510
1997	649,087	374,317	58	274,770
1996	640,091	543,137	85	96,954
1995	656,395	398,261	61	258,134
1994	659,583	410,145	62	249,438
1993	674,295	427,710	63	246,585
1992	679,609	455,558	67	224,051
1991	565,014	443,880	79	121,134
1990	564,013	468,999	83	95,014

(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*

Year	Population	Assessed Value	Gross Bonded Debt (1)	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1999	103,300	\$1,452,805,690	\$7,455,600	\$575,183	\$6,880,417	.47%	\$66.61
1998	102,360	1,282,443,160	1,517,900	312,618	1,205,282	.09	11.78
1997	102,360	1,263,704,611	1,177,200	328,393	848,807	.07	8.29
1996	102,360	1,226,308,902	1,446,500	275,904	1,170,596	.10	11.44
1995	101,939	1,033,454,711	1,715,800	326,531	1,389,269	.13	13.63
1994	100,924	1,007,513,212	2,015,000	404,107	1,610,893	.16	15.96
1993	100,924	1,081,588,886	2,120,000	517,286	1,602,714	.15	15.88
1992	99,821	1,054,681,304	2,395,000	523,964	1,871,036	.18	18.74
1991	99,821	1,045,057,516	2,670,000	636,951	2,033,049	.19	20.37
1990	99,821	866,996,797	2,940,000	490,680	2,449,320	.28	24.54

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

Source: Ashtabula County Auditor

Ashtabula County, Ohio
Computation of Legal Debt Margin
December 31, 1999

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 1999	\$1,452,805,690	\$1,452,805,690
Debt Limitation	34,820,142	14,528,057
Total Outstanding Debt:		
General Obligation Bonds	7,455,600	7,455,600
Special Assessment Bonds	1,235,000	1,235,000
Revenue Bonds	449,900	449,900
OWDA Loan	2,748,094	2,748,094
Sheriff Cars Loan	51,914	51,914
Engineer's Loan	46,000	46,000
ODOT Gradall Loan	78,325	78,325
OPWC Loan	317,350	317,350
503 Corporation Loan	703,071	703,071
Notes	310,000	310,000
Total	13,395,254	13,395,254
Exemptions:		
Mortgage Revenue Bond	449,900	449,900
OWDA Loan	2,748,094	2,748,094
OPWC Loan	142,350	142,350
Special Assessments	1,235,000	1,235,000
Engineer's Loan	46,000	46,000
ODOT Gradall Loan	78,325	78,325
Amount Available in Debt Service Fund	575,183	575,183
Total	5,274,852	5,274,852
 Net Debt	 8,120,402	 8,120,402
 Total Legal Debt Margin (Debt Limitation Minus Net Debt)	 \$26,699,740	 \$6,407,655

(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	-	28,820,142
		\$34,820,142

(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, 1999

Political Subdivision	Debt Outstanding	Percentage Applicable To County (2)	Amount Applicable To County
Ashtabula County	\$7,455,600 (1)	100.00%	\$7,455,600
All Cities Wholly Within County	5,954,841	100.00	5,954,841
All Villages Wholly Within County	1,959,790	100.00	1,959,790
All Townships Wholly Within County	964,109	100.00	964,109
All School Districts Wholly Within County	5,084,053	100.00	5,084,053
Harbor Topky Library	1,241,785	100.00	1,241,785
Ledgemont Local School District	330,000	0.17	<u>561</u>
Totals			<u>\$22,660,739</u>

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

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

Source: Ashtabula County Auditor

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

<u>Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service</u>	<u>Total Governmental Fund Expenditures</u>	<u>Ratio of Debt Service To Total Governmental Fund Expenditures</u>
1999	\$197,300	\$264,446	\$461,746	\$71,189,515	0.65%
1998	159,300	100,332	259,632	66,757,002	0.39
1997	269,300	119,653	388,953	59,775,016	0.65
1996	269,300	138,973	408,273	60,270,036	0.68
1995	299,200	160,350	459,550	59,630,849	0.77
1994	275,000	151,352	426,352	55,691,107	0.77
1993	275,000	190,000	465,000	54,645,845	0.85
1992	275,000	209,925	484,925	52,279,216	0.93
1991	270,000	290,129	560,129	50,311,879	1.11
1990	370,000	248,900	618,900	47,848,480	1.29

Source: Ashtabula County Auditor

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

Year	Gross Revenues	Expenses, Net of Depreciation and Interest	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1999	\$805,128	\$1,132,607	(\$327,479)	\$6,900	\$22,840	\$29,740	(7.44%)
1998	1,425,065	266,114	1,158,951	6,500	23,165	29,665	39.07
1997	1,099,829	464,973	634,856	6,200	23,475	29,675	21.39
1996	1,030,804	922,447	108,357	5,900	23,770	29,670	3.65
1995	847,081	658,625	188,456	5,700	24,055	29,755	6.33
1994	911,074	623,413	287,661	5,400	24,235	29,635	9.71
1993	465,146	615,286	(150,140)	5,100	24,580	29,680	(5.06)
1992	525,684	505,171	20,513	4,900	24,825	29,725	0.69
1991	621,144	549,321	71,823	4,600	25,055	29,655	2.42

(1) Audited GAAP financial statements are not available for years prior to 1991. Because of timing fluctuations on a cash basis, comparisons for years prior to 1991 are not meaningful.

Source: Ashtabula County Auditor

Ashtabula County, Ohio
Demographic Statistics
December 31, 1999

<u>Ten Largest Employers</u>	<u>Nature of Business</u>	<u>Employees</u>
The County of Ashtabula	Governmental	1,326
Ashtabula County Medical Center	Health Care	1,150
Molded Fiberglass	Molded fiberglass, plastic products	835
Ashtabula Area City Schools	Education	633
Millennium Inorganic Chemicals	Chemical Production	600
Premix, Incorporated	Reinforced molding compounds and parts	600
Kennametal	Metal cutting, cemented carbide products	535
Andover Industries	Custom injection	411
General Aluminum	Aluminum castings	370
Alphabet Incorporated	Electrical wiring and interfacing equipment	350

(continued)

Sources: Growth Partnership for Ashtabula County

Ashtabula County, Ohio
Demographic Statistics (continued)
 December 31, 1999

Total Population 103,300 (1)

Sex

Male 50,157

Female 53,143

Age

Under 5 Years 6,884

5 to 19 Years 23,455

20 to 24 Years 5,476

25 to 29 Years 6,065

30 to 44 Years 23,316

45 to 54 Years 13,376

55 to 64 Years 9,543

65 Years and Over 15,185

Median Age 35

Under 19 Years 30,339

Percent of Total
Population 29.4

65 Years and over 15,185

Percent of Total
Population 14.7

Year	Population (2)	School Enrollment (3)	Unemployment Rate for Ashtabula County (4)
1999	103,300	18,190	5.5%
1998	102,360	18,541	6.4
1997	102,360	18,738	7.1
1996	102,360	18,692	6.3
1995	101,939	18,557	7.4
1994	100,924	18,439	6.7
1993	100,924	18,313	10.4
1992	99,821	18,402	11.6
1991	99,821	18,371	6.0
1990	99,821	18,289	9.0

Sources:

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

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

Year	Real Property Value			New Construction			Total New Construction	Bank Deposits
	Agricultural/ Residential	Commercial/ Industrial	Total Value	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		
1999	\$893,893,170	\$203,771,930	\$1,097,665,100	\$18,044,370	\$3,762,050	\$21,806,420	\$91,385,113	
1998	758,291,370	195,450,370	953,741,740	16,319,170	4,855,150	21,174,320	164,127,000 (1)	
1997	742,164,550	190,540,370	932,704,920	12,444,850	4,284,240	16,729,090	453,149,000	
1996	729,131,930	186,328,790	915,460,720	3,420,900	1,312,500	4,733,400	424,989,000	
1995	584,134,470	158,040,340	742,174,810	9,414,120	2,501,690	11,915,810	414,030,000	
1994	561,174,580	160,051,210	721,225,790	8,658,280	1,542,830	10,201,110	402,497,000	
1993	511,758,180	159,714,780	671,472,960	6,192,790	1,874,530	8,067,320	111,817,000	
1992	505,868,840	157,409,260	663,278,100	5,942,850	2,934,360	8,877,210	99,003,000	
1991	507,653,940	153,753,110	661,407,050	4,552,780	1,273,250	5,826,030	80,030,000	
1990	462,555,160	137,932,560	600,487,720	4,884,700	1,269,680	6,154,380	72,595,000	

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, 1999

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	\$4,657,290	\$36,277,920	\$40,935,210	2.82%
Ashtabula Mall Company	Shopping Mall	13,294,530	3,370	13,297,900	0.92
CEI Company	Electric Utility	7,326,590	0	7,326,590	0.50
Premix	Industrial Makers of Fiberglass	1,714,450	4,322,390	6,036,840	0.42
Molded Fiber Glass Companies	Fiberglass and Polyester Products	1,471,150	3,979,640	5,450,790	0.38
ESAB Welding	Metal Production	1,160,260	3,489,780	4,650,040	0.32
Kennametals	Metal Cutting and Carbide Products	711,070	3,644,790	4,355,860	0.30
Elkem Metals Company	Manufacturer of Calcium Carbide	1,334,360	2,848,040	4,182,400	0.29
**Wheeling Pittsburgh Steel	Ore Dock	1,443,150	2,607,850	4,051,000	0.28
Perfection Corporation	Plastic Gas Piping Products/ Fabrication of Steel	1,269,230	2,489,020	3,758,250	0.26
Totals		\$34,382,080	\$59,662,800	\$94,044,880	6.47%

Source: Ashtabula County Auditor

* Millenium Inorganic Chemicals/ formerly SCM Chemicals

** Pinney Dock



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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ASHTABULA COUNTY FINANCIAL CONDITION

ASHTABULA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 27, 2000