

ASHTABULA COUNTY, OHIO

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

FOR THE YEAR ENDED DECEMBER 31, 2013



Roger A. Corlett, CPA

Ashtabula County Auditor

Prepared by The Ashtabula County Auditor's Office

Ashtabula County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2013

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COUNTY OF ASHTABULA

Roger A. Corlett, CPA, Auditor

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July 17, 2014

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

As Ashtabula County Auditor, I am pleased to present Ashtabula County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2013. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and results of operations of the County.

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

David Yost, Auditor of State, has issued an unmodified ("clean") opinion on Ashtabula County's financial statements for the year ended December 31, 2013. The independent auditor's report is located at the front of the financial section of this report.

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

The Reporting Entity

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

Component units are legally separate organizations who are fiscally dependent on the County or for whom the County is financially accountable. Ash/Craft Industries, a non-profit organization, and the Northeast Ohio Regional Airport have been included as discretely presented component units. The Ashtabula County Convention and Facilities Authority and Ashtabula County 503 Corporation, a non-profit organization, are blended component units and treated as a special revenue funds.

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 Metro Park, whose activities are included in this report as agency funds.

The County Risk Sharing Authority, Inc., (CORSA) and the County Employee Benefits Consortium of Ohio, Inc. (CEBCO) are shared risk pools described in Note 12 to the Basic Financial Statements. The Ashtabula County Port Authority, Convention and Facilities Authority, Ashtabula County MetroParks and the Ashtabula County District Library are related organizations whose relationships to the County are described in Note 22 to the basic financial statements. The County also participates in the EASTGATE Regional Council of Governments, Northeast Ohio Community Alternative Program Facility, the Children's Cluster Committee, Geauga-Ashtabula-Portage Partnership Incorporated (GAAP), Heartland East Administrative Services Center (Heartland) and North East Ohio Network (N.E.O.N.) described in Note 23 to the Basic Financial Statements. A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

The County and the Form of Government

Ashtabula County was organized in 1811. The County is comprised of seven hundred four square miles, which make it geographically the largest county in Ohio. The County encompasses twenty-seven townships, eight school districts and nine municipalities, of which Ashtabula City is the largest.

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

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

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

Air freight and air passenger service access is provided for Ashtabula County through a number of sources. The Northeast Ohio Regional 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 two companies: the Norfolk and Southern and the CSX.

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

Ashtabula County features beautiful sandy beaches and is the home of Geneva-on-the-Lake, Ohio’s first lakefront resort town. The county is also known for its 18 covered bridges, most of which were built in the second half of the 19th Century. A new covered bridge opened in Plymouth Township in 2009 that is the largest covered bridge in the nation. The shortest covered bridge in the United States was completed in 2011.

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

The Ashtabula County Historical Society, the second oldest in the state of Ohio, was formed in 1838 in Jefferson. It owns and maintains three museums in the County, Giddings Law Office Museum, Jennie Munger Gregory Museum and the Blakeslee Log Cabin. The Giddings Law Office was 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 Jennie Munger Gregory museum is located in Geneva-on-the-Lake on the Lake Erie shore. Built in 1823 on land purchased earlier as part of an original land grant of the Connecticut Western Reserve, the home is the first frame house built on the Lake Erie shore. The museum is furnished with artifacts and historical items that reflect the history of the county, from pioneers to the Civil War to the early 1900s. The museum is open May through September

One of Ohio’s original log cabins, built in 1810 by John Blakeslee a year after he arrived from Connecticut. The log house has been home to three immigrant families since that time. It is now being restored and is used as an educational center.

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

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

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

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

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

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

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

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

The Clerk of Courts is responsible for two divisions: legal and title. The legal division's main function is to file, process and preserve papers for cases that will be handled by the County Common Pleas Court, the District Court of Appeals and the Municipal Court's civil and criminal divisions. The title division's main function is to

issue vehicle titles which serve as a person's only proof of ownership. All vehicles purchased in or out of the County by the County residents are titled in Ashtabula County.

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

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

The Common Pleas Court General Division's jurisdiction covers three categories of cases: criminal, civil, domestic relations, and administrative. The criminal cases are all felonies, which are the most serious crimes. Civil cases include personal injuries, business disputes, property matters, and equity cases. Domestic Relations cases involve the issues relating to the break-up of the family unit as people go through divorce or dissolution. An example of an administrative case is zoning which may be appealed to the Eleventh District Court of Appeals and/or the Supreme Court of Ohio.

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

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

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

Local Economy

Some of Ashtabula County's largest employers include Ashtabula County Medical Center, Ashtabula County Government, Ashtabula Area City School Board of Education, University Hospitals – Geneva and Conneaut Medical Centers, Lake Erie Correctional Institution, Millennium Inorganic Chemicals a Cristal Global company, MFG – Molded Fiber Glass Companies, Kennametal, Inc., Premix and General Aluminum, Inc. The number of employees in this group is approximately 5,300.

According to the 2010 U.S Census Bureau report, Ashtabula County's population is 101,497, which represents a 1.2 percent decrease from the 2000 Census of 102,728. The Census Bureau report for 2013 shows the County's estimated population at 99,311. Per the Ohio Department of Job and Family Services the labor force averaged 46,600 in 2013 with an average unemployment rate of 9.3 percent. The average unemployment rate for 2012 was 9.3 percent.

Tourism has become a larger part of the economy in the last decade. Tourism continues to be one of Ashtabula County's best prospects for sustained economic growth in the County. The recent poor economy has forced people to look at places closer to home for less expensive vacations. The County has many things to offer tourists including great fishing and camping, 18 covered bridges, 21 wineries, great harbors for boating

enthusiasts and 26 miles of beautiful paved bike trail. Local wineries, lodging facilities and tourism destinations such as Geneva-on-the-Lake have seen increases in business over the last few years. According to the most recent figures from the Ashtabula County Convention and Visitors Bureau, tourism generates more than \$381 million in total sales for Ashtabula County businesses. Payroll is about \$83 million with 4,800 employees. Federal, state and local taxes generated are about \$50 million.

A large part of the tourism industry is related to the production of wine. The grape and wine industry is a dynamic part of northeast Ohio's agriculture industry with 1,500 acres of grape vineyards and 21 wineries in the counties of Ashtabula, Lake and Geauga. Ashtabula County has 17 wineries. Ohio's largest grape growing region is located in Harpersfield, Ashtabula County, Ohio. Estimated sales for Wine in the Northeast Ohio Region exceed \$10 million.

Future Outlook and Major Initiatives

The Geneva Area Recreation, Education, Athletic Trust (GaREAT) announced in May of 2008 the building of a \$100 million indoor/outdoor, not-for-profit sports campus. The name was changed to Spire Institute. The campus which is still under development boasts of 750,000 square feet of indoor facilities. One building houses volley ball courts, basketball courts, tennis courts or futsal courts on one side. On the other side of the 215,000 square foot building is a large synthetic turf field that will accommodate soccer, lacrosse, football baseball, softball, field hockey and rugby. There is a 240,000 square foot track and field building. The aquatics/performance training/medical center is another 293,000 square foot building that is the aquatics center. The aquatics center contains a 50-meter Olympic size pool and five other smaller pools for public use and physical therapy. There is an outdoor football, soccer and track facility. There is seating for 10,000 on bleacher type seats as well as 1,200 standard seats. There are ten loges and a large press box. This facility also houses the Geneva High School football program. A 25,000 square foot banquet and conference center opened in 2010 with the ability to host events or meetings of 30 to 1,200 guests. There is a 6,000 square foot state-of-the-art kitchen and audio system.

The founder and creator of Spire Institute, Ronald Clutter, announced the launch of a residential academy for grades 9-12 in September 2012, focused on performance training for all athletes and sports specific training in swimming, volleyball, track and field, and basketball. Many additional sport programs, restaurants and facilities are on the immediate horizon.

A few oil companies have done extensive groundwork on oil and gas leases currently existing in the County. They have been researching the existing oil and gas leases to clear title and purchase. New leases are being purchased from the land owners in the County. Test borings have been done to test the depth and thickness of the Utica Shale layer that is underground, all in hopes of future drilling and production of gas and oil using the new method called fracturing (fracking) to bring out the oil and gas. Currently, the County is in the very early stages of the exploration and further exploration has been put on hold.

Ashtabula County has several long-term initiatives and projects that promise to move the County forward in the form of relationships with LEEDCo and wind energy development, Aloterra Energy, and Erie Inland Port Project. Wind energy is being explored by a number of entities in the County.

Aloterra Energy, LLC set up a farm to grow Miscanthus Giganteous grass for biomass fuel production. The grass is low maintenance and considered to have great potential in the Northeast area of Ohio. It would be harvested to produce an alternative fuel source. The company has several thousand acres under contract in the Northeast region that includes Ashtabula County.

A group of business and community leaders has initiated a plan to create a 38,000 square-foot non-profit culinary and education center on the old Geneva Elementary School property. The center will offer premier restaurant and banquet facilities, cooking classes, winemaking demonstrations, incubator facilities for start-up

wineries, educational culinary demonstrations, office space and gift shop focusing on Ohio products. Progress was made in 2013 and a grand opening will be held in June 2014.

Acknowledgements

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

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

Sincerely,



Roger A. Corlett, CPA
Ashtabula County Auditor

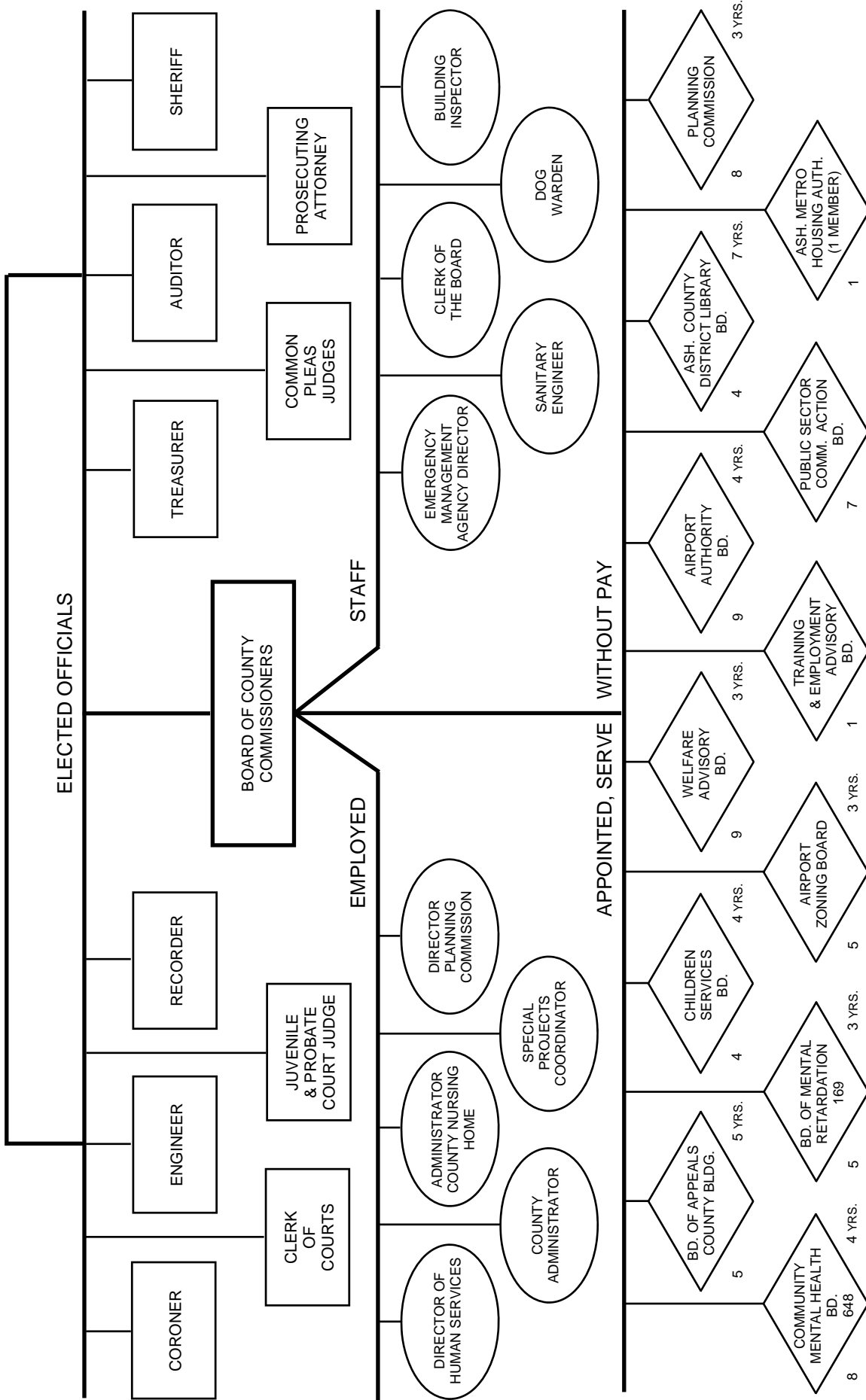
Ashtabula County Elected Officials 2013

County Commissioners	Peggy A. Carlo Daniel R. Claypool Joseph A. Moroski
County Auditor	Roger A. Corlett, CPA
County Treasurer	Dawn M. Cragon
County Recorder	Barbara Schaab
Common Pleas	Ronald Vettel Gary L. Yost Alfred Mackey
Eastern County Court Judge	Robert S. Wynn
Western County Court Judge	David A. Schroeder
County Prosecutor	Nicholas A. Iarocci, Esq.
Probate/Juvenile Court Judge	Charles Hague
County Sheriff	William Johnson
Clerk of Courts	Tami Pentek
County Engineer	Timothy T. Martin
County Coroner	Dr. Pamela L. Lancaster

CHART OF ASHTABULA COUNTY GOVERNMENT

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

VOTERS OF ASHTABULA COUNTY



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

FINANCIAL SECTION





Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

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

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio (the County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component units of Ash Craft Industries Inc. and the Northeast Ohio Regional Airport Authority, which represents less than 2 percent, respectively, of the assets, net position, and revenues of the County. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for The Northeast Ohio Regional Airport and Ash Craft Industries Inc. is based solely on the report of other auditors. We and the other auditors who audited the financial statements of the Northeast Ohio Regional Airport conducted our audits in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Ash Craft Industries Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio, as of December 31, 2013 and the respective changes in financial position and where applicable, cash flows, thereof and the budgetary comparisons for the General, the Motor Vehicle and Gas Tax, Public Assistance, Children Services, County Board of Developmental Disabilities, Nursing Home, and funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis, and Condition Assessments of the County's Infrastructure* as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The financial section's combining statements, individual fund statements and schedules, are management's responsibility, and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 17, 2014, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

July 17, 2014

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Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

The discussion and analysis of Ashtabula County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2013. The intent of this discussion and analysis is to look at the County's performance as a whole; readers should also review the transmittal letter, the basic financial statements and notes to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2013 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2013 by \$193,164,510. Of this amount, \$13,125,925 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net position is \$5,998,813. The County's total net position increased by \$3,174,532.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$41,775,693, an increase of \$3,964,372 from the prior year. Of this amount, \$4,278,123 is available for spending (unassigned fund balance) on behalf of its citizens.
- At the end of the current year, fund balance for the General Fund was \$5,666,559 which represents a 12 percent increase from the prior year and represents 29 percent of total General Fund expenditures.

Overview of the Financial Statements

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the County as a financial whole, or as an entire operating entity. The statements also provide a detailed look at specific financial conditions.

The County-wide financial statements include the Statement of Net Position and the Statement of Activities; which provide an aggregated, long-term view of the County's assets. Fund financial statements show, in a segregated manner, how services were financed in the short-term and the balances available for future spending. This report also contains other supplementary information in addition to the basic financial statements themselves.

County-Wide Financial Statements

The Statement of Net Position presents information on all of the County's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the assets and deferred outflows of resources over liabilities and deferred inflows of resources being reported as net position. The Statement of Activities presents information showing how the County's net position changed during the current year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

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

Ashtabula County, Ohio
Management's Discussion and Analysis
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In the Statement of Net Position and the Statement of Activities, the County is divided into three kinds of activities:

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

Fund Financial Statements

The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. A fund is a grouping of related accounts that is used to maintain control over resources that have been designated or restricted for specific activities or objectives. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Based on the restriction on the use of monies, the County has established many funds which account for the multitude of services provided to our residents. However, the fund financial statements focus on the County's most significant (major) funds, which are the General, Motor Vehicle and Gas Tax, Public Assistance, Children Services, County Board of Developmental Disabilities, Nursing Home, and the General Obligation Bond Retirement Debt Service fund.

Governmental Funds – Governmental Funds are used to account for essentially the same functions reported as governmental activities on the county-wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of the funds and the year-end balances available for spending. These funds are reported on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general governmental operations and the basic services being provided, along with the financial resources available.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's short-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

Proprietary Funds – The enterprise funds are used to report the same functions presented as business-type activities on the county-wide financial statements. The County uses enterprise funds to account for the Sewer and Water District and the Geneva State Park Lodge operations. Internal service funds are used to report activities that provide services to the County's other funds and departments; and are included in governmental activities on the government-wide financial statements.

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

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Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2013 compared to 2012:

(Table 1)
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2013	(Restated) 2012	2013	(Restated) 2012	2013	(Restated) 2012
Assets						
Current and Other Assets	\$ 69,829,300	\$ 66,057,810	\$ 8,054,242	\$ 7,813,188	\$ 77,883,542	\$ 73,870,998
Capital Assets, net	142,761,863	142,357,032	41,321,470	42,021,771	184,083,333	184,378,803
<i>Total Assets</i>	<u>212,591,163</u>	<u>208,414,842</u>	<u>49,375,712</u>	<u>49,834,959</u>	<u>261,966,875</u>	<u>258,249,801</u>
Deferred Outflows of Resources						
Deferred Charge on Refunding	326,310	-	118,429	-	444,739	-
Liabilities						
Current and other liabilities	5,840,288	5,488,908	578,192	700,035	6,418,480	6,188,943
Long-Term Liabilities:						
Due within one year	2,373,721	8,210,528	1,432,716	1,360,232	3,806,437	9,570,760
Due in more than one year	21,097,863	13,557,474	23,860,516	24,706,646	44,958,379	38,264,120
<i>Total Liabilities</i>	<u>29,311,872</u>	<u>27,256,910</u>	<u>25,871,424</u>	<u>26,766,913</u>	<u>55,183,296</u>	<u>54,023,823</u>
Deferred Inflows of Resources						
Property Tax	14,063,808	14,236,000	-	-	14,063,808	14,236,000
Net Position						
Net Investment in Capital Assets	122,317,368	123,369,001	16,090,901	16,012,657	138,408,269	139,381,658
Restricted	41,225,612	37,017,623	404,704	359,769	41,630,316	37,377,392
Unrestricted	5,998,813	6,535,308	7,127,112	6,695,620	13,125,925	13,230,928
<i>Total Net Position</i>	<u>\$ 169,541,793</u>	<u>\$ 166,921,932</u>	<u>\$ 23,622,717</u>	<u>\$ 23,068,046</u>	<u>\$ 193,164,510</u>	<u>\$ 189,989,978</u>

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$193,164,510 (\$169,541,793 in governmental activities and \$23,622,717 in business-type activities) as of December 31, 2013. This is an increase from the previous year of \$3,174,532 indicating an increase of the County's financial position in 2013. The increase in net position is due to slight revenue increases from the prior year.

By far, the largest portion of the County's net position (72 percent) represents capital assets (e.g. land, buildings, improvements other than buildings, equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (7 percent) consists of unrestricted net position, \$13,125,925, which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (21 percent) represents resources that are subject to restrictions on how they can be used.

Ashtabula County, Ohio
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Table 2 shows the changes in net position for 2013 and 2012 for both the governmental activities and the business-type activities.

(Table 2)
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Program Revenues:						
Charges for Services and Sales	\$12,534,295	\$12,528,939	\$6,662,758	\$6,581,762	\$19,197,053	\$19,110,701
Operating Grants and Contributions	32,721,960	37,229,960	365,710	361,185	33,087,670	37,591,145
Capital Grant and Contributions	1,113,988	1,214,618	506,214	158,624	1,620,202	1,373,242
<i>Total Program Revenues</i>	<u>46,370,243</u>	<u>50,973,517</u>	<u>7,534,682</u>	<u>7,101,571</u>	<u>53,904,925</u>	<u>58,075,088</u>
General Revenues:						
Property, Sales & Other Taxes	25,998,518	26,171,827	50,000	50,000	26,048,518	26,221,827
Grants and Entitlements not Restricted	4,627,373	3,776,224	-	-	4,627,373	3,776,224
Investment Earnings	382,261	568,102	5,558	2,885	387,819	570,987
Miscellaneous	2,803,646	2,332,527	139,658	209,864	2,943,304	2,542,391
<i>Total General Revenues</i>	<u>33,811,798</u>	<u>32,848,680</u>	<u>195,216</u>	<u>262,749</u>	<u>34,007,014</u>	<u>33,111,429</u>
<i>Total Revenues</i>	<u>80,182,041</u>	<u>83,822,197</u>	<u>7,729,898</u>	<u>7,364,320</u>	<u>87,911,939</u>	<u>91,186,517</u>
Program Expenses:						
General Government:						
Legislative and Executive	10,247,854	9,958,961	-	-	10,247,854	9,958,961
Judicial	5,500,672	5,506,213	-	-	5,500,672	5,506,213
Public Safety	9,283,900	9,190,013	-	-	9,283,900	9,190,013
Public Works	7,139,746	6,736,690	-	-	7,139,746	6,736,690
Health	16,802,786	22,422,766	-	-	16,802,786	22,422,766
Human Services	29,675,421	30,121,178	-	-	29,675,421	30,121,178
Conservation and Recreation	289,418	253,148	-	-	289,418	253,148
Debt Service:						
Interest and Fiscal Charges	1,325,783	195,518	-	-	1,325,783	195,518
Sewer and Water District	-	-	6,104,071	5,901,289	6,104,071	5,901,289
Geneva State Lodge	-	-	1,043,156	1,676,823	1,043,156	1,676,823
<i>Total Program Expenses</i>	<u>80,265,580</u>	<u>84,384,487</u>	<u>7,147,227</u>	<u>7,578,112</u>	<u>87,412,807</u>	<u>91,962,599</u>
Increase (Decrease) in Net Position						
Before Transfers, Contributions and Special Item						
Special Item	(83,539)	(562,290)	582,671	(213,792)	499,132	(776,082)
Transfers & Contributions						
Special Item	28,000	(1,406,617)	(28,000)	1,406,617	-	-
Special Item	2,675,400	-	-	-	2,675,400	-
<i>Change in Net Position</i>	<u>\$2,619,861</u>	<u>(\$1,968,907)</u>	<u>\$554,671</u>	<u>\$1,192,825</u>	<u>\$3,174,532</u>	<u>(\$776,082)</u>

Ashtabula County, Ohio
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Unaudited

Governmental Activities

Operating grants were the largest program revenue, accounting for \$32,721,960 or 41 percent of total governmental revenues. The major recipients of intergovernmental program revenues were Public Assistance, Children's Services Board and County Board of Developmental Disabilities, Ashtabula County Nursing and Rehabilitation Center and County Mental Health and Recovery Services Board.

The County's direct charges to users of governmental services made up \$12,534,295 or 16 percent of total governmental revenues. The predominant charges are fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, licenses and permits, and health care charges through the County Nursing and Rehabilitation Center.

Property and local tax revenues account for \$25,998,518 of the \$80,182,041 total revenues for governmental activities, or 32 percent of total revenues, and includes both property and sales taxes.

The human services program accounted for \$29,675,421 of the \$80,265,580 total expenses for governmental activities, or 37 percent of total expenses. The next largest program was health, accounting for \$16,802,786 and representing 21 percent of total governmental expenses.

Charges for services and grants of \$46,369,973 (58 percent of total revenues) are received and used to fund the governmental activities of the County. The remaining governmental activity expenses are funded by property taxes, sales taxes, and intergovernmental revenues. A material portion (58 percent) of all governmental activity expenses are funded by charges for services and operating and capital grants.

Business-Type Activities

Major revenue sources of business-type activities were charges for services of \$6,662,758, accounting for 86 percent of the total business-type revenues. The sewer district net position increased \$434,344 while water district net position increased \$661,279. The sewer district is comprised of several small wastewater processing plants, which tend to be underutilized. The water district is a distribution only system acquired by the County in 2005. Capital improvements are being made on a continual basis and management reviews and regularly raises rates as the market will bear in an attempt to keep all costs covered. The net position of the Geneva State Park Lodge fund decreased \$530,243. The lodge was built by the County, opening in 2004. Although the operation has been continually improving, showing an operating profit each of the last five years; it has not matured sufficiently to offset the depreciation and interest expenses.

Financial Analysis of County Funds

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

Governmental Funds

As of December 31, 2013, the County's governmental funds reported a combined ending fund balance of \$41,775,693, an increase of 10 percent from the prior year balance. Approximately 10 percent of this total (\$4,278,123) constitutes unassigned fund balance, which is available to be spent in future periods. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior year or a variety of other restricted purposes.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

The General Fund is the primary operating fund of the County. At the end of 2013, unassigned fund balance was \$4,324,662, while total fund balance was \$5,666,559. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 22 percent of total General Fund expenditures, while total fund balance represents 29 percent of that same amount. The fund balance of the County's General Fund increased \$586,858 during 2013.

The Motor Vehicle and Gas Tax fund had a restricted fund balance of \$3,234,968 and a total fund balance of \$3,447,924 at the end of 2013. The fund balance decreased by \$172,048 during 2013 due primarily to the timing difference of cash expenditures compared to receipts.

The Public Assistance fund had a restricted and total fund balance of \$381,044 at the end of 2013. The fund balance increased by \$27,906, or 8 percent during 2013.

The Children Services Board fund had a restricted and total fund balance of \$1,636,623 at the end of 2013. The fund balance decreased by \$752,034 during 2013. This decrease is due primarily to the timing difference of cash expenditures compared to receipts for grants.

The County Board of Developmental Disabilities fund had a restricted and total fund balance of \$10,189,929 at December 31, 2013. The fund balance increased by \$49,079 during 2013, or less than one percent.

At the end of 2013 the Nursing Home fund had a restricted fund balance of \$1,191,064 and a total fund balance of \$1,225,567. During 2013 the fund balance increased by \$498,651. This increase was the result of a one-time sale of capacity rights for some of the County's nursing home beds.

The General Obligation Bond Retirement fund had a restricted and total fund balance of \$178,243 at the end of 2013. During 2013 the fund balance decreased by \$260,320. This was the result of a large bond refunding transaction undertaken by the County in 2013.

Enterprise Funds – The County's proprietary fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Sewer District and Water District Funds at December 31, 2013 was \$2,954,295 and \$2,734,637, respectively. The Geneva State Lodge had unrestricted net position of \$1,568,546. Net position increased by \$565,380 in business-type activities.

General Fund Budgetary Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are limited to spendable resources (cash carryover and current year revenues) certified by the County Budget Commission in accordance with Ohio law. In 2013, the budget commission processed multiple adjustments to the original estimated revenues. For the General Fund, final budgeted revenues were \$19,674,982 and actual revenue collections were \$20,556,986. The major factors contributing to the increase of actual revenues over the final budgeted amounts were increased revenues from charges for services, intergovernmental and interest. During the year, the Commissioners amended General Fund appropriations multiple times, for a net total increase of \$1,892,444. At year end, \$22,026,827 was appropriated and final expenditures were \$20,660,312.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
Unaudited

Capital Assets and Debt Administration

Capital Assets – The County’s investment in capital assets as of December 31, 2013 was \$184,083,333 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, equipment, infrastructure, and sewer/water lines.

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

(Table 3)
Capital Assets at December 31 (Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	\$667,485	\$667,485	\$218,083	\$218,083	\$885,568	\$885,568
Construction in Progress	902,875	655,169	1,335,487	4,298,934	2,238,362	4,954,103
Infrastructure	110,560,724	110,227,961	-	-	110,560,724	110,227,961
Buildings	23,015,414	23,136,336	14,318,826	14,923,760	37,334,240	38,060,096
Improvements Other Than Buildings	497,704	527,698	-	-	497,704	527,698
Equipment	2,979,577	3,085,645	361,577	368,365	3,341,154	3,454,010
Intangible Assets	749,488	848,320	-	-	749,488	848,320
Vehicles	3,388,596	3,208,418	223,411	212,285	3,612,007	3,420,703
Water and Sewer System	-	-	24,864,086	22,000,344	24,864,086	22,000,344
Total Capital Assets	\$142,761,863	\$142,357,032	\$41,321,470	\$42,021,771	\$184,083,333	\$184,378,803

See Note 14 for additional information of capital assets.

The County manages its roadway conditions using an internal pavement management program. This program assigns a range of Pavement Condition Rating (PCR) number to each section of roadway based on physical inspection data collected. The PCR is comprised of various ratings of the individual elements of the structure and an overall ranking of between zero and one hundred is assigned. It is the policy of the County Engineer that County roads are maintained at an average PCR of 60 to 65, and that a condition assessment for County roads is performed annually. The most recent assessment found that the average PCR of all County roads was 67.32. For 2013, the County Engineer’s budgeted and actual expenditures for the preservation of existing roadways were \$4,860,716 and \$4,385,553, respectively.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer that County bridges be maintained at an average condition ranking of 6 or better. In accordance with statutory requirements, each bridge is inspected annually. The most recent assessment found that the average condition ranking of all County bridges was 6.93. For 2013, the County Engineer’s budgeted and actual expenditures for the preservation of existing bridges were \$1,497,267 and \$1,384,979, respectively.

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

Ashtabula County, Ohio
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Long-Term Debt – At December 31, 2013, the County has outstanding debt which included general obligations bonds payable of \$19,893,832, OPWC loans payable of \$1,123,784, a Cook Road Improvement (TIF) of \$72,428, revenue bonds payable of \$11,044,556 and OWDA loans payable of \$13,196,372.

Table 4
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	(Restated)		(Restated)		(Restated)	
	2013	2012	2013	2012	2013	2012
General Obligation Bonds	\$ 19,893,832	\$ 12,221,192	\$ -	\$ -	\$ 19,893,832	\$ 12,221,192
General Obligation Notes	-	6,425,408	-	-	-	6,425,408
OPWC Loans	134,143	161,536	989,641	1,181,031	1,123,784	1,342,567
Cook Road Improvement (TIF)	72,428	75,802	-	-	72,428	75,802
Revenue Bonds	-	-	11,044,556	10,955,739	11,044,556	10,955,739
OWDA Loans	-	-	13,196,372	13,871,345	13,196,372	13,871,345
503 Corp Loan Payable	345,545	372,666	-	-	345,545	372,666
Totals	<u>\$ 20,445,948</u>	<u>\$ 19,256,604</u>	<u>\$ 25,230,569</u>	<u>\$ 26,008,115</u>	<u>\$ 45,676,517</u>	<u>\$ 45,264,719</u>

In addition to the long-term debt, the County's long-term obligations include compensated absences, workers comp claims and capital leases. Additional information on the County's long-term debt can be found in Notes 18, 19 and 20 of this report.

Economic Factors

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2013, the County received 2.510 mills of inside millage. 1.967 mills were allocated to the general fund and 0.543 mill was allocated to the debt service fund. The revenue structure of the general fund is balanced so that the operations of the County are not overly dependent on any specific revenue source. This diversified revenue stream has provided an equitable means of generating revenue necessary for the operations of the offices administered by elected officials.

The average unemployment rate for the County during 2013 was 9.2 percent, a slight increase from 9.0 percent a year ago. The State average was 7.4 percent and the Federal rate was also 7.4 percent. In 2013, the effect of the decreasing unemployment and increase in overall poor economic conditions have been demonstrated through higher sales tax receipts in the County.

The County's portion of State based revenue has also been affected by the economic conditions. Specifically, the State legislature has eliminated the local government revenue assistance fund and frozen the amount allocated to local governments from the local government fund.

Requests for Information

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

Ashtabula County, Ohio
Statement of Net Position
December 31, 2013

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Ash Craft Industries	Northeast Ohio Regional Airport
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 39,947,710	\$ 4,672,922	\$ 44,620,632	\$ 275,733	\$ 249,631
Cash and Cash Equivalents:					
Restricted Cash	-	404,704	404,704	-	-
In Segregated Accounts	756,036	-	756,036	-	-
With Fiscal Agents	1,171,677	595,000	1,766,677	-	-
Deposits	-	-	-	785	-
Receivables:					
Property Taxes	15,649,252	-	15,649,252	-	-
Sales Tax	1,568,915	-	1,568,915	-	-
Accounts	560,869	735,034	1,295,903	37,089	4,625
Lease	-	-	-	-	104,375
Special Assessments	249,470	1,184,865	1,434,335	-	-
Accrued Interest	26,824	-	26,824	-	-
Rent	-	-	-	-	79,800
Other Local Taxes Receivable	28,387	-	28,387	-	-
Intergovernmental Receivable	7,081,299	-	7,081,299	-	21,872
Due From Agency Funds	270,498	-	270,498	-	-
Internal Balances	130,366	(130,366)	-	-	-
Materials and Supplies Inventory	247,910	-	247,910	14,127	57,275
Loans Receivable	1,989,084	-	1,989,084	-	-
Prepaid Items	151,003	-	151,003	8,010	15,076
Capital Investment	-	592,083	592,083	-	-
Nondepreciable Capital Assets	112,131,084	1,553,570	113,684,654	-	108,569
Depreciable Capital Assets (Net)	30,630,779	39,767,900	70,398,679	256,895	3,217,417
<i>Total Assets</i>	<u>212,591,163</u>	<u>49,375,712</u>	<u>261,966,875</u>	<u>592,639</u>	<u>3,858,640</u>
Deferred Outflows of Resources					
Deferred Charge on Refunding	326,310	118,429	444,739	-	-
Liabilities					
Accounts Payable	1,705,678	70,629	1,776,307	4,399	39,048
Contracts Payable	432,439	324,182	756,621	-	40,339
Accrued Wages and Benefits	1,455,451	38,825	1,494,276	15,868	717
Matured Compensated Absences Payable	34,012	-	34,012	-	-
Intergovernmental Payable	759,680	71,113	830,793	7,298	1,083
Accrued Interest Payable	58,744	73,443	132,187	-	12,104
Unearned Revenue	-	-	-	-	5,283
Loans Payable	345,545	-	345,545	-	-
Claims Payable	1,048,739	-	1,048,739	-	-
Long Term Liabilities:					
Due Within One Year	2,373,721	1,432,716	3,806,437	-	33,700
Due Within More Than One Year	21,097,863	23,860,516	44,958,379	-	1,140,000
<i>Total Liabilities</i>	<u>29,311,872</u>	<u>25,871,424</u>	<u>55,183,296</u>	<u>27,565</u>	<u>1,272,274</u>
Deferred Inflows of Resources					
Property Taxes	14,063,808	-	14,063,808	-	-
Land Rent	-	-	-	-	59,850
<i>Total Deferred Inflows of Resources</i>	<u>14,063,808</u>	<u>-</u>	<u>14,063,808</u>	<u>-</u>	<u>59,850</u>
Net Position					
Net Investment in Capital Assets	122,317,368	16,090,901	138,408,269	256,895	2,152,286
Restricted for:					
Capital Projects	4,074,031	404,704	4,478,735	-	-
Debt Service	995,630	-	995,630	-	88,367
Other Purposes	880,943	-	880,943	-	-
Public Assistance/Human Services	16,598,845	-	16,598,845	-	-
Roads & Bridges	5,829,894	-	5,829,894	-	-
Health Programs	195,592	-	195,592	-	-
Judicial/Public Safety Grants/Programs	4,458,717	-	4,458,717	-	-
Economic Development	3,004,823	-	3,004,823	-	-
Children's Services Programs	3,137,738	-	3,137,738	-	-
General Government Operations	1,914,937	-	1,914,937	-	-
Lodge Operation	134,462	-	134,462	-	-
Unrestricted	5,998,813	7,127,112	13,125,925	308,179	285,863
<i>Total Net Position</i>	<u>\$ 169,541,793</u>	<u>\$ 23,622,717</u>	<u>\$ 193,164,510</u>	<u>\$ 565,074</u>	<u>\$ 2,526,516</u>

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

Ashtabula County, Ohio
Statement of Activities
For the Year Ended December 31, 2013

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive	\$ 10,247,854	\$ 2,973,958	\$ 21,776	\$ 792,561
Judicial	5,500,672	2,129,707	18,000	-
Public Safety	9,283,900	2,795,781	1,861,923	-
Public Works	7,139,746	589,198	6,656,231	321,427
Health	16,802,786	434,513	6,702,459	-
Human Services	29,675,421	3,611,138	17,461,571	-
Conservation and Recreation	289,418	-	-	-
Interest and Fiscal Charges	1,325,783	-	-	-
<i>Total Governmental Activities</i>	<u>80,265,580</u>	<u>12,534,295</u>	<u>32,721,960</u>	<u>1,113,988</u>
Business-Type Activities				
Sewer District	2,303,060	2,582,607	-	129,418
Water District	3,801,011	4,080,151	-	376,796
Geneva Park Lodge	1,043,156	-	365,710	-
<i>Total Business-Type Activities</i>	<u>7,147,227</u>	<u>6,662,758</u>	<u>365,710</u>	<u>506,214</u>
<i>Total - Primary Government</i>	<u>\$ 87,412,807</u>	<u>\$ 19,197,053</u>	<u>\$ 33,087,670</u>	<u>\$ 1,620,202</u>
Component Units				
Ash/Craft Industries	\$ 859,588	\$ 656,029	\$ 232,901	\$ -
Northeast Ohio Regional Airport	909,793	285,813	524,407	119,204
<i>Total - Component Units</i>	<u>\$ 1,769,381</u>	<u>\$ 941,842</u>	<u>\$ 757,308</u>	<u>\$ 119,204</u>

General Revenues

Property Taxes Levied for
 General Purposes
 Job & Family Services
 Children's Services
 MRDD Board
 Mental Health Board
 Debt Service
Sales Taxes Levied for
 General Purposes
Conveyance Tax
Lodging Tax
Payments in Lieu of Taxes
Grants and Entitlements not Restricted to Specific Programs
Net Change in Operations of Lodge
Investment Earnings
Miscellaneous

Total General Revenues

Lodge Contributions

Net Transfers

Special Item - Sale of Capacity Rights

Change in Net Position

Net Position Beginning of Year - Restated (See Note 3)

Net Position End of Year

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

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Ash/Craft Industries	Northeast Ohio Regional Airport
\$ (6,459,559)	\$ -	\$ (6,459,559)	-	-
(3,352,965)	-	(3,352,965)	-	-
(4,626,196)	-	(4,626,196)	-	-
427,110	-	427,110	-	-
(9,665,814)	-	(9,665,814)	-	-
(8,602,712)	-	(8,602,712)	-	-
(289,418)	-	(289,418)	-	-
(1,325,783)	-	(1,325,783)	-	-
<u>(33,895,337)</u>	<u>-</u>	<u>(33,895,337)</u>	<u>-</u>	<u>-</u>
-	408,965	408,965	-	-
-	655,936	655,936	-	-
-	(677,446)	(677,446)	-	-
	<u>387,455</u>	<u>387,455</u>	<u>-</u>	<u>-</u>
<u>\$ (33,895,337)</u>	<u>\$ 387,455</u>	<u>\$ (33,507,882)</u>	<u>-</u>	<u>-</u>
-	-	-	29,342	-
-	-	-	-	19,631
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,342</u>	<u>\$ 19,631</u>
2,996,029	-	2,996,029	-	-
1,334,272	-	1,334,272	-	-
2,824,510	-	2,824,510	-	-
6,594,621	-	6,594,621	-	-
558,154	-	558,154	-	-
941,982	-	941,982	-	-
9,770,782	-	9,770,782	-	-
552,551	-	552,551	-	-
310,183	50,000	360,183	-	-
115,434	-	115,434	-	-
4,627,373	-	4,627,373	-	-
-	125,158	125,158	-	-
382,261	5,558	387,819	503	541
<u>2,803,646</u>	<u>14,500</u>	<u>2,818,146</u>	<u>15,793</u>	<u>41,790</u>
<u>33,811,798</u>	<u>195,216</u>	<u>34,007,014</u>	<u>16,296</u>	<u>42,331</u>
(225,000)	225,000	-	-	-
253,000	(253,000)	-	-	-
2,675,400	-	2,675,400	-	-
2,619,861	554,671	3,174,532	45,638	61,962
<u>166,921,932</u>	<u>23,068,046</u>	<u>189,989,978</u>	<u>519,436</u>	<u>2,464,554</u>
<u>\$ 169,541,793</u>	<u>\$ 23,622,717</u>	<u>\$ 193,164,510</u>	<u>\$ 565,074</u>	<u>\$ 2,526,516</u>

Ashtabula County, Ohio
Balance Sheet
Governmental Funds
December 31, 2013

	General	Motor Vehicle and Gas Tax	Public Assistance	Children Services	County Board of Developmental Disabilities	Nursing Home
Assets						
Equity in Pooled Cash and Cash Equivalents	\$ 5,176,619	\$ 3,129,467	\$ 1,059,809	\$ 1,865,393	\$ 8,828,140	\$ 1,287,150
Cash and Cash Equivalents:						
In Segregated Accounts	4,638	-	-	-	339,049	-
With Fiscal Agents	-	-	-	-	1,171,677	-
Receivables:						
Property Taxes	3,350,083	-	1,286,701	2,917,227	6,651,573	-
Sales Tax	1,568,915	-	-	-	-	-
Other Local Taxes	-	-	-	-	-	-
Accounts	108,651	129,592	-	-	-	147,243
Special Assessments	-	-	-	-	-	-
Accrued Interest	26,824	-	-	-	-	-
Due from Other Governments	1,263,245	2,906,370	205,468	402,268	690,418	380,208
Materials and Supplies Inventory	-	212,956	-	-	-	34,503
Loans Receivable	-	-	-	-	-	-
Interfund Receivable	198,000	-	-	-	-	-
Prepaid Items	151,003	-	-	-	-	-
Total Assets	\$ 11,847,978	\$ 6,378,385	\$ 2,551,978	\$ 5,184,888	\$ 17,680,857	\$ 1,849,104
Liabilities, Deferred Inflows and Fund Balances						
Liabilities						
Accounts Payable	\$ 208,988	\$ 92,522	\$ 405,248	\$ 209,983	\$ 48,106	\$ 342,059
Contracts Payable	54,150	84,368	-	-	-	-
Accrued Wages and Benefits	453,254	112,777	156,184	89,080	251,300	209,671
Matured Compensated Absences Payable	6,147	4,855	667	5,043	9,990	7,310
Interfund Payable	-	-	-	-	-	-
Intergovernmental Payable	149,700	36,314	125,004	132,192	100,018	64,497
Total Liabilities	872,239	330,836	687,103	436,298	409,414	623,537
Deferred Inflows of Resources						
Property Taxes	3,016,000	-	1,151,000	2,620,000	5,980,000	-
Unavailable Revenue	2,293,180	2,599,625	332,831	491,967	1,101,514	-
Total Deferred Inflows of Resources	5,309,180	2,599,625	1,483,831	3,111,967	7,081,514	-
Fund Balances						
Nonspendable:						
Inventory	-	212,956	-	-	-	34,503
Prepaid Assets	151,003	-	-	-	-	-
Unclaimed Funds	475,689	-	-	-	-	-
Loans	-	-	-	-	-	-
Restricted for:						
Public Assistance/Human Services	-	-	381,044	-	10,189,929	1,191,064
Roads & Bridges	-	3,234,968	-	-	-	-
Health Programs	-	-	-	-	-	-
Judicial/Public Safety Grants & Programs	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Children's Services	-	-	-	1,636,623	-	-
General Government Operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other Purposes	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-
Committed for:						
Debt Service	-	-	-	-	-	-
Economic Development	137,278	-	-	-	-	-
Board of Elections	14,481	-	-	-	-	-
Budget Stabilization	250,000	-	-	-	-	-
Assigned for:						
Encumbrances	264,907	-	-	-	-	-
Other Purposes	48,539	-	-	-	-	-
Unassigned (Deficit)	4,324,662	-	-	-	-	-
Total Fund Balances	5,666,559	3,447,924	381,044	1,636,623	10,189,929	1,225,567
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 11,847,978	\$ 6,378,385	\$ 2,551,978	\$ 5,184,888	\$ 17,680,857	\$ 1,849,104

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

Ashtabula County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2013*

General Obligation Bond Retirement	Other Governmental Funds	Total Governmental Funds
\$ 178,243	\$ 16,576,903	\$ 38,101,724
-	412,349	756,036
-	-	1,171,677
925,033	518,635	15,649,252
-	-	1,568,915
-	28,387	28,387
-	175,383	560,869
-	249,470	249,470
-	-	26,824
61,853	1,171,469	7,081,299
-	451	247,910
-	1,989,084	1,989,084
-	-	198,000
-	-	151,003
<u>\$ 1,165,129</u>	<u>\$ 21,122,131</u>	<u>\$ 67,780,450</u>
\$ -	\$ 398,772	\$ 1,705,678
-	293,921	432,439
-	183,185	1,455,451
-	-	34,012
-	44,500	44,500
-	151,955	759,680
-	1,072,333	4,431,760
832,808	464,000	14,063,808
154,078	535,994	7,509,189
<u>986,886</u>	<u>999,994</u>	<u>21,572,997</u>
-	451	247,910
-	-	151,003
-	-	475,689
-	1,989,084	1,989,084
-	3,654,725	15,416,762
-	-	3,234,968
-	195,592	195,592
-	4,247,924	4,247,924
-	1,087,575	1,087,575
-	672,135	2,308,758
-	1,909,581	1,909,581
-	134,462	134,462
-	514,905	514,905
178,243	-	178,243
-	4,072,887	4,072,887
-	617,022	617,022
-	-	137,278
-	-	14,481
-	-	250,000
-	-	264,907
-	-	48,539
-	(46,539)	4,278,123
<u>178,243</u>	<u>19,049,804</u>	<u>41,775,693</u>
<u>\$ 1,165,129</u>	<u>\$ 21,122,131</u>	<u>\$ 67,780,450</u>

Total Governmental Fund Balances	\$ 41,775,693
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	142,761,863
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds:	
Property & Other Local Taxes	1,585,464
Permissive Sales Taxes	789,325
Grants	321,352
Other Intergovernmental Revenue	4,421,782
Special Assessments	249,470
Charges for Services	139,524
Fines & Forfeitures	<u>2,272</u>
Total	7,509,189
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(58,839)
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	
Net Position	393,112
Internal Balances	<u>130,366</u>
Total	523,478
Long-term liabilities, including compensated absences payable, are not due and payable in the current period and therefore are not reported in the funds:	
Compensated Absences	(2,647,084)
General Obligation Debt	(18,924,667)
Unamortized Issuance Premium	(969,165)
Deferred Charge on Refunding	326,405
OPWC Loans	(134,143)
Loans Payable	(417,973)
Capital Leases	<u>(202,964)</u>
Total	<u>(22,969,591)</u>
Net Position of Governmental Activities	<u>\$ 169,541,793</u>

Ashtabula County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2013

	General	Motor Vehicle and Gas Tax	Public Assistance	Children Services	County Board of Developmental Disabilities	Nursing Home
Revenues						
Property & Other Local Taxes	\$ 3,013,592	\$ -	\$ 1,341,415	\$ 2,840,153	\$ 6,629,967	\$ -
Permissive Sales Taxes	9,702,080	-	-	-	-	-
Charges for Services	3,978,525	375,798	4,638	3,540	7,163	2,823,042
Licenses and Permits	138,472	-	-	-	-	-
Fines and Forfeitures	439,598	66,285	-	-	-	-
Intergovernmental	2,883,538	6,097,798	7,567,124	3,206,564	5,666,759	5,807,079
Special Assessments	-	-	-	-	-	-
Interest	192,977	7,107	-	-	-	6,073
Contributions and Donations	-	-	2,300	3,985	-	-
Conveyance Taxes	369,962	-	-	-	-	-
Other	306,105	32,914	248,925	181,955	830,168	538,244
<i>Total Revenues</i>	<u>21,024,849</u>	<u>6,579,902</u>	<u>9,164,402</u>	<u>6,236,197</u>	<u>13,134,057</u>	<u>9,174,438</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	6,502,200	-	-	-	-	-
Judicial	4,358,731	-	-	-	-	-
Public Safety	6,892,489	-	-	-	-	-
Public Works	358,078	6,574,584	-	-	-	-
Health	202,745	-	-	-	13,084,978	-
Human Services	1,014,874	-	10,287,110	6,864,605	-	9,376,725
Conservation and Recreation	249,842	-	-	-	-	-
Capital Outlay	54,150	327,593	-	-	-	-
Debt Service:						
Principal Retirement	-	85,436	-	107,525	-	26,384
Interest and Fiscal Charges	-	7,562	-	16,101	-	1,850
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>19,633,109</u>	<u>6,995,175</u>	<u>10,287,110</u>	<u>6,988,231</u>	<u>13,084,978</u>	<u>9,404,959</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,391,740</u>	<u>(415,273)</u>	<u>(1,122,708)</u>	<u>(752,034)</u>	<u>49,079</u>	<u>(230,521)</u>
Other Financing Sources (Uses)						
Inception of Capital Lease	-	243,225	-	-	-	-
Proceeds of Refunding Bonds Issued	-	-	-	-	-	-
Premium on Refunding Bonds Issued	-	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	-
Contributions to Lodge	-	-	-	-	-	-
Transfers In	-	-	1,188,546	-	-	-
Transfers Out	(804,882)	-	(37,932)	-	-	(271,828)
<i>Total Other Financing Sources (Uses)</i>	<u>(804,882)</u>	<u>243,225</u>	<u>1,150,614</u>	<u>-</u>	<u>-</u>	<u>(271,828)</u>
Special Item						
Sale of Capacity Rights	-	-	-	-	-	1,001,000
<i>Net Change in Fund Balance</i>	586,858	(172,048)	27,906	(752,034)	49,079	498,651
<i>Fund Balance Beginning of Year</i>	<u>5,079,701</u>	<u>3,619,972</u>	<u>353,138</u>	<u>2,388,657</u>	<u>10,140,850</u>	<u>726,916</u>
<i>Fund Balance End of Year</i>	<u>\$ 5,666,559</u>	<u>\$ 3,447,924</u>	<u>\$ 381,044</u>	<u>\$ 1,636,623</u>	<u>\$ 10,189,929</u>	<u>\$ 1,225,567</u>

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

Ashtabula County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2013*

General Obligation Bond Retirement	Other Governmental Funds	Total Governmental Funds		
			Net Change in Fund Balances - Total Governmental Funds	\$ 3,964,372
			<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
			Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	
\$ 946,836	\$ 871,212	\$ 15,643,175	Capital Asset Additions	1,958,418
-	-	9,702,080	Current Year Depreciation	<u>(1,506,783)</u>
-	4,148,782	11,341,488	Total	451,635
-	-	138,472		
-	298,483	804,366		
144,312	7,516,981	38,890,155	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(46,804)
-	271,496	271,496		
-	176,104	382,261		
-	43,490	49,775		
-	182,589	552,551		
24,018	641,317	2,803,646		
<u>1,115,166</u>	<u>14,150,454</u>	<u>80,579,465</u>		
			Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
			Property & Other Local Taxes	(83,424)
			Permissive Sales Taxes	88,702
2,925	3,404,016	9,909,141	Special Assessments	48,946
-	1,001,355	5,360,086	Grants	(206,488)
-	2,363,739	9,256,228	Other Intergovernmental Revenue	(290,121)
-	382,883	7,315,545	Charges for Services	62,499
-	3,158,108	16,445,831	Fines & Forfeitures	<u>(17,538)</u>
-	1,750,210	29,293,524	Total	(397,424)
-	39,576	289,418		
-	538,633	920,376	Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
1,208,827	115,495	1,543,667	Principal Retirement	1,543,667
1,410,023	5,204	1,440,740	Bond & Note Principal Refunded	16,750,100
			Unamortized Premium Refunded	<u>1,191</u>
<u>11,701,935</u>	<u>-</u>	<u>11,701,935</u>	Total	18,294,958
<u>14,323,710</u>	<u>12,759,219</u>	<u>93,476,491</u>		
<u>(13,208,544)</u>	<u>1,391,235</u>	<u>(12,897,026)</u>	The internal service funds used by management to charge the costs of insurance to individual funds is not reported in entity-wide statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities.	
-	-	243,225	Change in Net Position	(345,436)
16,395,000	2,000,000	18,395,000	Change in Internal Balances	<u>10,709</u>
1,001,606	-	1,001,606	Total	(334,727)
(5,389,333)	-	(5,389,333)	Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
-	(225,000)	(225,000)	Compensated Absences	(127,252)
940,951	259,191	2,388,688		
-	(1,113,546)	(2,228,188)	In the statement of activities, interest is accrued on outstanding bonds and leases whereas in governmental funds, an interest expenditure is reported when due.	71,871
<u>12,948,224</u>	<u>920,645</u>	<u>14,185,998</u>		
-	1,674,400	2,675,400	Governmental funds report premiums, discounts and bond issuance costs as expenditures, whereas these amounts are deferred and amortized in the statement of activities.	
(260,320)	3,986,280	3,964,372	Amortization of Charge on Refunded Bonds	(13,671)
438,563	15,063,524	37,811,321	Amortization of Bond Premium	<u>56,658</u>
<u>\$ 178,243</u>	<u>\$ 19,049,804</u>	<u>\$ 41,775,693</u>	Total	42,987
			Other financing sources in the governmental funds increase the long-term liabilities in the statement of net position.	
			General Obligation Refunding Bonds Issued	(18,395,000)
			Bond Issuance Premium	(1,001,606)
			Deferred Charge from Refunding	340,076
			Inception of Capital Lease	<u>(243,225)</u>
			Total	(19,299,755)
			Change in Net Position of Governmental Activities:	<u>\$ 2,619,861</u>

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 General Fund
 For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$ 2,872,492	\$ 3,359,000	\$ 3,018,205	\$ (340,795)
Permissive Sales Taxes	8,850,000	8,886,400	9,639,170	752,770
Charges for Services	3,225,357	3,278,307	3,358,141	79,834
Licenses and Permits	44,900	45,500	138,472	92,972
Fines and Forfeitures	426,800	443,800	449,966	6,166
Intergovernmental	2,860,034	2,547,582	2,873,611	326,029
Interest	335,200	335,200	391,860	56,660
Conveyance Taxes	299,200	324,000	369,962	45,962
Other	234,193	455,193	307,599	(147,594)
<i>Total Revenues</i>	19,148,176	19,674,982	20,546,986	872,004
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,483,274	6,613,718	6,277,322	336,396
Judicial	4,410,285	4,454,212	4,325,189	129,023
Public Safety	7,096,688	7,859,002	7,558,041	300,961
Public Works	102,683	103,495	91,894	11,601
Health	207,940	207,940	207,783	157
Human Services	1,238,160	1,347,951	1,021,359	326,592
Conservation and Recreation	264,023	264,023	249,842	14,181
<i>Total Expenditures</i>	19,803,053	20,850,341	19,731,430	1,118,911
<i>Excess of Revenues Over (Under) Expenditures</i>	(654,877)	(1,175,359)	815,556	1,990,915
Other Financing Sources (Uses)				
Advances Out	-	(110,440)	(124,000)	(13,560)
Transfers In	-	-	10,000	10,000
Transfers Out	(331,330)	(1,066,046)	(804,882)	261,164
<i>Total Other Financing Sources (Uses)</i>	(331,330)	(1,176,486)	(918,882)	257,604
<i>Net Change in Fund Balance</i>	(986,207)	(2,351,845)	(103,326)	2,248,519
<i>Fund Balance Beginning of Year</i>	3,541,240	3,541,240	3,541,240	-
Prior Year Encumbrances Appropriated	530,951	530,951	530,951	-
<i>Fund Balance End of Year</i>	\$ 3,085,984	\$ 1,720,346	\$ 3,968,865	\$ 2,248,519

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

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 Motor Vehicle and Gas Tax Fund
 For the Year Ended December 31, 2013*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 355,000	\$ 355,000	\$ 376,702	\$ 21,702
Fines and Forfeitures	65,000	65,000	71,526	6,526
Intergovernmental	5,925,000	5,925,000	5,788,096	(136,904)
Interest	7,500	7,500	7,271	(229)
Other	30,000	30,000	32,914	2,914
<i>Total Revenues</i>	<u>6,382,500</u>	<u>6,382,500</u>	<u>6,276,509</u>	<u>(105,991)</u>
Expenditures				
Current:				
Public Works	7,164,101	7,345,221	6,742,613	602,608
Debt Service:				
Principal Retirement	27,393	27,393	27,393	-
<i>Total Expenditures</i>	<u>7,191,494</u>	<u>7,372,614</u>	<u>6,770,006</u>	<u>602,608</u>
<i>Net Change in Fund Balance</i>	(808,994)	(990,114)	(493,497)	496,617
<i>Fund Balance Beginning of Year</i>	3,218,795	3,218,795	3,218,795	-
Prior Year Encumbrances Appropriated	92,565	92,565	92,565	-
<i>Fund Balance End of Year</i>	<u>\$ 2,502,366</u>	<u>\$ 2,321,246</u>	<u>\$ 2,817,863</u>	<u>\$ 496,617</u>

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

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 Public Assistance Fund
 For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$ 1,364,000	\$ 1,364,000	\$ 1,341,415	\$ (22,585)
Charges for Services	181,500	181,500	4,638	(176,862)
Intergovernmental	9,470,000	9,683,250	7,558,786	(2,124,464)
Contributions and Donations	-	-	2,300	2,300
Other	276,000	276,000	248,925	(27,075)
<i>Total Revenues</i>	11,291,500	11,504,750	9,156,064	(2,348,686)
Expenditures				
Current:				
Human Services	12,055,236	12,631,977	11,048,768	1,583,209
<i>Excess of Revenues Over (Under) Expenditures</i>	(763,736)	(1,127,227)	(1,892,704)	(765,477)
Other Financing Sources (Uses)				
Transfers In	800,000	800,000	1,188,546	388,546
Transfers Out	-	(37,932)	(37,932)	-
<i>Total Other Financing Sources (Uses)</i>	800,000	762,068	1,150,614	388,546
<i>Net Change in Fund Balance</i>	36,264	(365,159)	(742,090)	(376,931)
<i>Fund Balance Beginning of Year</i>	371,499	371,499	371,499	-
Prior Year Encumbrances Appropriated	764,604	764,604	764,604	-
<i>Fund Balance End of Year</i>	<u>\$ 1,172,367</u>	<u>\$ 770,944</u>	<u>\$ 394,013</u>	<u>\$ (376,931)</u>

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

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 Children Services Fund
 For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$ 2,610,000	\$ 2,776,000	\$ 2,840,153	\$ 64,153
Charges for Services	3,500	3,500	3,540	40
Intergovernmental	3,091,000	3,455,576	3,696,022	240,446
Contributions and Donations	40,000	1,000	3,985	2,985
Other	52,000	84,000	181,955	97,955
<i>Total Revenues</i>	<u>5,796,500</u>	<u>6,320,076</u>	<u>6,725,655</u>	<u>405,579</u>
Expenditures				
Current:				
Human Services	6,270,131	6,757,514	6,704,864	52,650
Debt Service				
Principal Retirement	108,000	107,525	107,525	-
Interest and Fiscal Charges	16,000	17,475	16,101	1,374
<i>Total Expenditures</i>	<u>6,394,131</u>	<u>6,882,514</u>	<u>6,828,490</u>	<u>54,024</u>
<i>Net Change in Fund Balance</i>	(597,631)	(562,438)	(102,835)	459,603
<i>Fund Balance Beginning of Year</i>	1,760,192	1,760,192	1,760,192	-
Prior Year Encumbrances Appropriated	<u>204,867</u>	<u>204,867</u>	<u>204,867</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,367,428</u>	<u>\$ 1,402,621</u>	<u>\$ 1,862,224</u>	<u>\$ 459,603</u>

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

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 County Board of Developmental Disabilities Fund
 For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$ 5,830,000	\$ 5,830,000	\$ 6,629,967	\$ 799,967
Charges for Services	10,000	7,000	7,163	163
Intergovernmental	3,471,000	4,093,000	3,892,056	(200,944)
Other	560,000	735,000	830,168	95,168
<i>Total Revenues</i>	9,871,000	10,665,000	11,359,354	694,354
Expenditures				
Current:				
Health	12,481,000	12,619,402	11,915,180	704,222
<i>Net Change in Fund Balance</i>	(2,610,000)	(1,954,402)	(555,826)	1,398,576
<i>Fund Balance Beginning of Year</i>	8,934,896	8,934,896	8,934,896	-
Prior Year Encumbrances Appropriated	246,054	246,054	246,054	-
<i>Fund Balance End of Year</i>	<u>\$ 6,570,950</u>	<u>\$ 7,226,548</u>	<u>\$ 8,625,124</u>	<u>\$ 1,398,576</u>

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

Ashtabula County, Ohio
*Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (Non-GAAP Basis) and Actual
 Nursing Home Fund
 For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$ 2,442,900	\$ 2,442,900	\$ 2,815,833	\$ 372,933
Intergovernmental	6,600,154	6,600,154	5,783,641	(816,513)
Interest	-	-	6,073	6,073
Other	928,696	1,929,696	1,539,244	(390,452)
<i>Total Revenues</i>	9,971,750	10,972,750	10,144,791	(827,959)
Expenditures				
Current:				
Human Services	9,745,811	9,743,294	9,194,739	548,555
<i>Excess of Revenues Over (Under) Expenditures</i>	225,939	1,229,456	950,052	(279,404)
Other Financing Sources (Uses)				
Transfers Out	(222,395)	(271,828)	(271,828)	-
<i>Net Change in Fund Balance</i>	3,544	957,628	678,224	(279,404)
<i>Fund Balance Beginning of Year</i>	474,978	474,978	474,978	-
Prior Year Encumbrances Appropriated	54,548	54,548	54,548	-
<i>Fund Balance End of Year</i>	<u>\$ 533,070</u>	<u>\$ 1,487,154</u>	<u>\$ 1,207,750</u>	<u>\$ (279,404)</u>

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

Ashtabula County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2013

	Enterprise				Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
Assets					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$ 2,706,229	\$ 1,687,326	\$ 279,367	\$ 4,672,922	\$ 1,845,986
Cash and Cash Equivalents:					
Restricted Cash held by Delaware North Corporation	-	-	404,704	404,704	-
With Fiscal Agents	-	-	595,000	595,000	-
Receivables:					
Accounts	265,752	469,282	-	735,034	-
Special Assessments	294,325	890,540	-	1,184,865	-
Due from Agency Funds	-	-	-	-	270,498
Contract Receivable	-	-	592,083	592,083	-
<i>Total Current Assets</i>	<u>3,266,306</u>	<u>3,047,148</u>	<u>1,871,154</u>	<u>8,184,608</u>	<u>2,116,484</u>
<i>Noncurrent Assets</i>					
Nondepreciable Capital Assets	367,530	1,186,040	-	1,553,570	-
Depreciable Capital Assets (Net)	9,435,401	17,669,687	12,662,812	39,767,900	-
<i>Total Noncurrent Assets</i>	<u>9,802,931</u>	<u>18,855,727</u>	<u>12,662,812</u>	<u>41,321,470</u>	<u>-</u>
<i>Total Assets</i>	<u>13,069,237</u>	<u>21,902,875</u>	<u>14,533,966</u>	<u>49,506,078</u>	<u>2,116,484</u>
Deferred Outflows of Resources					
Deferred Charge on Refunding	-	-	118,429	118,429	-
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	24,105	46,524	-	70,629	-
Contracts Payable	146,308	177,874	-	324,182	-
Accrued Wages and Benefits	24,704	14,121	-	38,825	-
Intergovernmental Payable	66,300	4,813	-	71,113	-
Accrued Interest Payable	5,683	51,427	16,333	73,443	-
Due to Other Funds	-	-	-	-	153,500
Claims Payable	-	-	-	-	1,048,739
Compensated Absences Payable	18,517	6,213	-	24,730	-
OWDA Loans Payable	237,275	429,360	-	666,635	-
OPWC Loans Payable	17,294	72,757	-	90,051	-
Revenue Bonds Payable	14,300	132,000	-	146,300	-
Non-Tax Revenue Refunding Bonds Payable	-	-	505,000	505,000	-
<i>Total Current Liabilities</i>	<u>554,486</u>	<u>935,089</u>	<u>521,333</u>	<u>2,010,908</u>	<u>1,202,239</u>
<i>Long-Term Liabilities (net of current portion)</i>					
Compensated Absences Payable	26,394	11,539	-	37,933	-
Claims Payable	-	-	-	-	521,133
OWDA Loans Payable	1,334,045	11,195,692	-	12,529,737	-
OPWC Loans Payable	133,440	766,150	-	899,590	-
Revenue Bonds Payable	294,000	4,244,000	-	4,538,000	-
Non-Tax Revenue Refunding Bonds Payable	-	-	5,855,256	5,855,256	-
<i>Total Long-Term Liabilities</i>	<u>1,787,879</u>	<u>16,217,381</u>	<u>5,855,256</u>	<u>23,860,516</u>	<u>521,133</u>
<i>Total Liabilities</i>	<u>2,342,365</u>	<u>17,152,470</u>	<u>6,376,589</u>	<u>25,871,424</u>	<u>1,723,372</u>
Net Position					
Net Investment in Capital Assets	7,772,577	2,015,768	6,302,556	16,090,901	-
Restricted for Repairs and Maintenance	-	-	404,704	404,704	-
Unrestricted	2,954,295	2,734,637	1,568,546	7,257,478	393,112
<i>Total Net Position</i>	<u>\$ 10,726,872</u>	<u>\$ 4,750,405</u>	<u>\$ 8,275,806</u>	<u>\$ 23,753,083</u>	<u>\$ 393,112</u>

Net position reported for business-type activities in the statement of net position are different because they include accumulated underpayments to the internal service funds:

(130,366)

Net Position of Business-Type Activities

\$ 23,622,717

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

Ashtabula County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2013

	Enterprise				Internal Service
	Sewer District	Water District	Geneva State Park Lodge	Total	
Operating Revenues					
Charges for Services	\$ 2,560,211	\$ 3,982,709	\$ -	\$ 6,542,920	\$ 6,467,804
Tap-in Fees	13,182	-	-	13,182	-
Other	13,012	1,488	-	14,500	-
<i>Total Operating Revenues</i>	<u>2,586,405</u>	<u>3,984,197</u>	<u>-</u>	<u>6,570,602</u>	<u>6,467,804</u>
Operating Expenses					
Personal Services	513,175	316,524	-	829,699	-
Fringe Benefits	171,426	118,290	-	289,716	-
Contractual Services	1,047,163	1,647,822	320,820	3,015,805	124,000
Materials and Supplies	150,687	54,586	-	205,273	-
Claims	-	-	-	-	6,781,740
Depreciation	325,829	921,126	496,399	1,743,354	-
<i>Total Operating Expenses</i>	<u>2,208,280</u>	<u>3,058,348</u>	<u>817,219</u>	<u>6,083,847</u>	<u>6,905,740</u>
<i>Operating Income (Loss)</i>	<u>378,125</u>	<u>925,849</u>	<u>(817,219)</u>	<u>486,755</u>	<u>(437,936)</u>
Non-Operating Revenues (Expenses)					
Capital Grants and Contributions	129,418	376,796	-	506,214	-
Special Assessments	9,214	97,442	-	106,656	-
Bed Tax	-	-	50,000	50,000	-
Reserve Requirement Receipts	-	-	365,710	365,710	-
Interest Income	5,513	-	45	5,558	-
Net Change in Operations of Lodge	-	-	125,158	125,158	-
Interest and Fiscal Charges	(87,926)	(738,808)	(100,355)	(927,089)	-
Bond Issuance Costs	-	-	(125,582)	(125,582)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>56,219</u>	<u>(264,570)</u>	<u>314,976</u>	<u>106,625</u>	<u>-</u>
<i>Income (Loss) Before Contributions & Transfers</i>	<u>434,344</u>	<u>661,279</u>	<u>(502,243)</u>	<u>593,380</u>	<u>(437,936)</u>
Capital Contributions	-	-	225,000	225,000	-
Transfers In	-	-	-	-	92,500
Transfers Out	-	-	(253,000)	(253,000)	-
<i>Change in Net Position</i>	<u>434,344</u>	<u>661,279</u>	<u>(530,243)</u>	<u>565,380</u>	<u>(345,436)</u>
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>10,292,528</u>	<u>4,089,126</u>	<u>8,806,049</u>	<u>23,187,703</u>	<u>738,548</u>
<i>Net Position End of Year</i>	<u>\$ 10,726,872</u>	<u>\$ 4,750,405</u>	<u>\$ 8,275,806</u>	<u>\$ 23,753,083</u>	<u>\$ 393,112</u>

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

(10,709)

Change in Net Position of Business-Type Activities

\$ 554,671

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

Ashtabula County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

	Enterprise				Internal Service
	Sewer District	Water District	Geneva State Lodge	Total	
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows From Operating Activities					
Cash Received from Customers	\$ 2,585,091	\$ 3,954,071	\$ -	\$ 6,539,162	\$ -
Cash Received from Other Payments	13,012	1,488	-	14,500	-
Cash Received from Interfund Transactions	-	-	-	-	6,397,615
Cash Paid for Goods and Services	(146,086)	(54,226)	-	(200,312)	-
Cash Paid to Employees	(675,987)	(431,271)	-	(1,107,258)	-
Cash Paid for Contractual Services	(1,046,250)	(1,714,873)	(320,820)	(3,081,943)	(124,000)
Cash Paid for Claims	-	-	-	-	(6,497,987)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>729,780</u>	<u>1,755,189</u>	<u>(320,820)</u>	<u>2,164,149</u>	<u>(224,372)</u>
Cash Flows From Non-Capital Financing Activities					
Bed Taxes	-	-	50,000	50,000	-
Contributions and Donations	-	-	225,000	225,000	-
Net Change in Operation of Lodge	-	-	201,073	201,073	-
Advances In	-	-	-	-	79,500
Transfers In	-	-	-	-	92,500
<i>Net Cash Provided By Non-Capital Financing Activities</i>	<u>-</u>	<u>-</u>	<u>476,073</u>	<u>476,073</u>	<u>172,000</u>
Cash Flows From Capital and Related Financing Activities					
Proceeds from Refunding Bonds Issued	-	-	5,950,000	5,950,000	-
Premium on Refunding Bonds Issued	-	-	432,178	432,178	-
Cash Received from Special Assessments	35,453	42,765	-	78,218	-
Cash Received from Capital Reserve Requirements	-	-	365,710	365,710	-
Payment for Capital Acquisitions	(178,592)	(461,506)	-	(640,098)	-
Payment to Refunded Bond Escrow Agent	-	-	(5,697,256)	(5,697,256)	-
Principal Paid on Debt	(278,427)	(625,235)	(812,340)	(1,716,002)	-
Interest Paid on Debt	(83,566)	(701,153)	(225,929)	(1,010,648)	-
Bond Issuance Costs	-	-	(125,582)	(125,582)	-
<i>Net Cash Provided By (Used For) Capital and Related Financing Activities</i>	<u>(505,132)</u>	<u>(1,745,129)</u>	<u>(113,219)</u>	<u>(2,363,480)</u>	<u>-</u>
Cash Flows From Investing Activities					
Interest on Investments	5,513	-	45	5,558	-
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>230,161</u>	<u>10,060</u>	<u>42,079</u>	<u>282,300</u>	<u>(52,372)</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,476,068</u>	<u>1,677,266</u>	<u>1,236,992</u>	<u>5,390,326</u>	<u>1,898,358</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 2,706,229</u>	<u>\$ 1,687,326</u>	<u>\$ 1,279,071</u>	<u>\$ 5,672,626</u>	<u>\$ 1,845,986</u>

(Continued)

Ashtabula County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2013

	Enterprise				Internal Service
	Sewer District	Water District	Geneva State Park Lodge	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
Operating Income (Loss)	\$ 378,125	\$ 925,849	\$ (817,219)	\$ 486,755	\$ (437,936)
Adjustments:					
Depreciation	325,829	921,126	496,399	1,743,354	-
(Increase) Decrease in Assets					
Accounts Receivable	11,698	(28,638)	-	(16,940)	-
Due from Agency Funds	-	-	-	-	(70,189)
Increase (Decrease) in Liabilities					
Accounts Payable	7,646	(57,840)	-	(50,194)	-
Accrued Wages	5,261	1,964	-	7,225	-
Intergovernmental Payable	(4,131)	962	-	(3,169)	-
Claims Payable	-	-	-	-	283,753
Contracts Payable	2,668	(9,450)	-	(6,782)	-
Compensated Absences Payable	2,684	1,216	-	3,900	-
<i>Total Adjustments</i>	<u>351,655</u>	<u>829,340</u>	<u>496,399</u>	<u>1,677,394</u>	<u>213,564</u>
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ 729,780</u>	<u>\$ 1,755,189</u>	<u>\$ (320,820)</u>	<u>\$ 2,164,149</u>	<u>\$ (224,372)</u>

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

Ashtabula County, Ohio

Statement of Net Position

Fiduciary Funds

December 31, 2013

	Private Purpose Trusts	Agency
	<u> </u>	<u> </u>
Assets		
Equity in Pooled Cash and Cash Equivalents	\$ 381,069	\$ 7,263,050
Cash and Cash Equivalents in Segregated Accounts	352,865	1,350,011
Receivables:		
Taxes	-	89,121,727
Accounts	-	6,967
Special Assessments	-	6,188,990
Intergovernmental Receivable	-	3,707,774
	<u> </u>	<u> </u>
<i>Total Assets</i>	733,934	<u><u>\$ 107,638,519</u></u>
 Liabilities		
Accounts Payable	-	\$ 20,866
Accrued Wages	-	48,695
Due to County Funds	-	270,498
Intergovernmental Payable	-	104,182,131
Undistributed Monies	-	3,116,329
	<u> </u>	<u> </u>
<i>Total Liabilities</i>	-	<u><u>\$ 107,638,519</u></u>
 Net Position		
Held in Trust for Nursing Home	46,470	
Held in Trust for Children's Services	202,448	
Held in Trust for Developmental Disabilities	290,862	
Held in Trust for Law Enforcement	131,271	
Held in Trust for Scholarship	62,883	
	<u> </u>	
<i>Total Net Position</i>	<u><u>\$ 733,934</u></u>	

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

Ashtabula County, Ohio
Statement of Changes in Fund Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2013

	Private Purpose Trusts
Additions	
Contributions	\$ 691,341
Interest	19,894
Miscellaneous	5,597
<i>Total Additions</i>	716,832
Deductions	
Contractual Services	9,577
Materials and Supplies	5,710
Other Operating Expenses	736,921
<i>Total Deductions</i>	752,208
<i>Change in Net Position</i>	(35,376)
<i>Net Position Beginning of Year</i>	769,310
<i>Net Position End of Year</i>	\$ 733,934

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2013

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 Developmental Disabilities, the Ashtabula County Board of Mental Health and Recovery Services, the Department of Job and Family Services, the Emergency Management Agency, and all departments and activities that are directly operated by the elected County officials.

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

Blended Component Units – The Ashtabula County 503 Corporation and the Ashtabula County Convention Facilities Authority are considered blended component units of the County by virtue of meeting the criteria noted above.

Ashtabula County 503 Corporation – The Ashtabula County 503 Corporation (the “Corporation”) is a non-profit corporation established pursuant to the laws of the State of Ohio to administer the U.S. Small Business Administration's 503/504 Loan Program. The Corporation also administers and services Revolving Loan Funds from the Economic Development Administration as a co-grantee and the Ohio Department of Development as an administering agency for the County.

Ashtabula County Convention Facilities Authority – The County Commissioners, by resolution, created a Convention Facilities Authority (CFA) under the authority granted to it by Chapter 351 of the Ohio Revised Code and further authorized the CFA to levy an excise tax of 2 percent on lodging within the County to assist the County in paying the cost of the Geneva State Park Lodge and Conference Center, to pay principal, interest and premium on bonds issued; to pay operating and maintenance costs of those facilities; and to pay the operating costs of the authority.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

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

Discretely Presented Component Units – The component unit columns in the financial statements identify the financial data of the County's component units, Ash Craft Industries and the Northeast Ohio Regional Airport. They are reported separately to emphasize that they are legally separate from the County.

Ash Craft Industries – Ash Craft Industries (the Industry) is a legally separate, non-profit organization, (organized under Section 501 (C) (3) of the Internal Revenue Code) served by a self-appointing board of trustees. The Industry, under a contractual agreement with the Ashtabula County Board of Developmental Disabilities provides employment for developmentally disabled citizens. The Ashtabula County Board of DD 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 developmentally disabled adults of Ashtabula County, the Industry is reflected as a component unit of Ashtabula County. The Industry has a December 31 fiscal year end. Separately issued financial statements can be obtained from Ash Craft Industries, 2505 South Ridge East, Ashtabula, Ohio 44004.

Northeast Ohio Regional Airport – The Northeast Ohio Regional Airport (the Airport) was created by a resolution of the County Commissioners under the authority of Chapter 308 of the Ohio Revised Code. The Airport is governed by a nine member board of trustees appointed by the County Commissioners. The Board of Trustees has the authority to exercise all of the powers and privileges provided under the law. These powers include the ability to sue or be sued in its corporate name, the power to establish and collect rates, rentals and other charges, the authority to acquire, construct, operate, manage and maintain airport facilities, the authority to buy and sell real and personal property, and the authority to issue debt for acquiring or constructing any facility or permanent improvement. Since the Airport imposes a financial burden on the County, the Airport is reflected as a component unit of Ashtabula County. The Airport has a December 31 year end. Separately issued financial statements can be obtained from the Northeast Ohio Regional Airport, 2382 Airport Rd., Jefferson, Ohio 44047.

Information related to Ash Craft Industries and the Northeast Ohio Regional Airport is presented in Notes 26 and 27 to the basic financial statements.

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

General Health District
Soil and Water Conservation District
Ashtabula County Metroparks

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

The County participates in the following shared risk pool, related organizations, and jointly governed organizations. These organizations are presented in Notes 12, 22 and 23 to the basic statements. These organizations are:

County Risk Sharing Authority, Inc. (CORSA)
County Employee Benefits Consortium of Ohio, Inc. (CEBCO)
Ashtabula County District Library
Ashtabula County Port Authority
Ashtabula County Metroparks
Northeast Ohio Community Alternative Program Facility
Children's Cluster Committee
Geauga, Ashtabula, and Portage Partnership Incorporated (GAPP)
Heartland East Administrative Services Center (Heartland)
North East Ohio Network (N.E.O.N)
EASTGATE Regional Council of Governments

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County of Ashtabula have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

A. Basis of Presentation

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

Government-wide Financial Statements The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses.

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

Fund Financial Statements During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

B. Fund Accounting

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

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

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

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

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

Children Services Board The Children Services Board special revenue fund is used to account for monies received from a county-wide property tax, Federal and State grants, support collections and VA and social security paid for the benefit of children. Major expenditures are for foster homes, emergency shelters, medical care, school supplies, counseling and parental training.

County Board of Developmental Disabilities Fund The County Board of Developmental Disabilities special revenue fund is used to account for the operation of a school and programs for the developmentally disabled. Revenue sources are County-wide property tax levies and several Federal and State grants and subsidies.

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

General Obligation Bond Retirement Fund The General Obligation Bond Retirement debt service fund is used to account for the accumulation of resources for and the payment of, principal and interest on the County's general long-term debt.

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

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

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

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

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

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

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

Fiduciary Funds Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are private-purpose trust funds and agency funds. The private-purpose trust funds are for monies received and held in trust for: The Nursing Home Memorial Foundation, Children's Services, the Board of Developmental Disabilities, Law Enforcement and Scholarships. The County's agency funds primarily account for property taxes, special assessments, and other "pass through" monies to be disbursed to local governments other than the County.

C. Measurement Focus

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

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

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

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

D. Basis of Accounting

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see note 10), state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), fines and forfeitures, interest, grants and entitlements, charges for services and rentals.

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

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of net position and balance sheets will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include a deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statements of net position and balance sheets report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance 2014 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, intergovernmental grants, homestead and rollback State assistance receipts and other receivables collected outside of the available period. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

E. Pooled Cash and Cash Equivalents

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

During 2013, investments were limited to State Treasurer's Asset Reserve (STAR Ohio), money market mutual funds, federal national mortgage association bonds, federal home loan bank bonds, federal farm credit bonds, United States Treasury Bills and donated common stock.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share, which is the price the investment could be sold for on December 31, 2013.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2013 amounted to \$192,977, which includes \$152,910 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 statement of net position as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury. Limited cash held by the Sheriff, Prosecutor, Mental Health and Recovery Services Board, Board of Developmental Disabilities, Convention Facilities Authority and grant funds managed by Ashtabula County 503 Corp are included in this line item.

The County's contract with the Delaware North Corporation to manage the Geneva State Park Lodge specifies that a certain percentage of gross revenues are to be deposited on a monthly basis in a separate bank account to be used for capital expenditures to maintain the facilities, furniture and fixtures. This money is held separate from the County's central bank account and is presented in the statement of net position as "Cash and Cash Equivalents Restricted Cash."

The County utilizes a jointly governed organization (NEON) to provide services to developmentally disabled residents within the County. The balance in this account is presented in the statement of net position as "Cash and Cash Equivalents with Fiscal Agents" and represents the monies held for the County.

A covenant of the refunding revenue bonds issued for the construction of the Geneva State Park Lodge dictates that the County maintains a trust account held in reserve to ensure servicing of the debt. The balance in this account is presented in the statement of net position as "Cash and Cash Equivalents with Fiscal Agents" and represents the monies held for the County.

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

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2013, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

G. Materials and Supplies Inventory

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

H. Restricted Assets

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2013

I. Capital Assets

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

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

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

Depreciation of capital assets is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Building and Improvements	40 Years	40 Years
Improvements Other than Buildings	20-50 Years	20-50 Years
Equipment and Machinery	5-15 Years	5-15 Years
Infrastructure-sewer and water lines	50 Years	50 Years
Furniture and Fixtures	15 Years	15 Years
Vehicles	6-10 Years	10 Years

Infrastructure assets consist of County roads and bridges and includes infrastructure acquired prior to December, 1980. These assets are presented using the modified approach and are, therefore, not depreciated. Costs incurred by the County to preserve existing roads and bridges are expensed rather than capitalized. Only those costs that represent additions or improvements are capitalized. Additional disclosures about the condition assessments and maintenance cost regarding the County's roads and bridges appear in the Required Supplementary Information.

J. Interfund Balances

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

K. Compensated Absences

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

Sick leave benefits are accrued as a liability using the termination method. An accrual for sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

The entire compensated absence liability is reported on the government-wide financial statements. On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employee who has accumulated unpaid leave is paid. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

L. Accrued Liabilities and Long-Term Obligations

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

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

M. Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes include court programs, delinquent real estate tax collection, 911 system and economic development.

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

N. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the County Commissioners, which may be expressed by a motion but need not be passed by formal action, such as a resolution.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

O. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water and sewer services, the health insurance and workers' compensation internal service programs. Operating expenses are necessary costs incurred to provide the goods or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as non-operating.

P. Interfund Activity

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

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

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

Q. Deferred Outflow from Refunding

The difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt, the deferred amount (loss) on refunding, is being amortized as a component of interest expense. This accounting loss amortized over the remaining life of the old or new debt, whichever is shorter, and is presented as a deferred outflow of resources on the statement of net position and the statement of fund net position of the proprietary funds.

R. Bond Premiums

On the government-wide financial statements and the statement of fund net position of the proprietary funds, bond premiums are deferred and amortized over the term of the bonds using the straight line method. Bond premiums are presented as an increase of the face amount of the bonds payable. On fund financial statements, bond premiums are receipted in the year the bonds are issued.

S. Estimates

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

T. Budgetary Data

All funds, except agency funds, are legally required to be budgeted and appropriated. Budgetary information for the Convention Facilities Authority special revenue fund, a blended component unit, the Redevelopment Tax Equivalent debt service fund, the Sewer District, Water District, Geneva State Park Lodge enterprise funds, and the private purpose trust funds are not reported because they are not included in the entity for which the “appropriated budget” is adopted and do not maintain budgetary financial records. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is County Commissioner’s authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by County Commissioners.

The legal level of control has been established by County Commissioners at the object level within each department for all funds.

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

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

U. Payment in Lieu of Taxes

According to State law, the County has entered into agreements with a number of property owners under which the County has granted property tax exemptions to those property owners and agreed to construct certain infrastructure improvements. The property owners have agreed to make payments to the County to help pay the costs of the infrastructure improvements. The amount of those payments generally reflects all or a portion of the property taxes which the property owners would have paid if their taxes had not been exempted. The property owners’ contractual promise to make these payments in lieu of taxes generally continues until the costs of the improvement have been paid or the agreement expires, whichever occurs first. Future development by those owners or others may result in subsequent agreements to make payments in lieu of taxes and may therefore spread the costs of the improvements to a larger number of property owners.

V. Special Item

Special items are transactions or events that are within the Control of the County Administration and that are either unusual in nature or infrequent in occurrence. During 2013 the County reported a special item for the sale of operating/capacity rights for 92 of its Nursing facility beds. The sale of these operating rights generated \$2,675,400 during 2013.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2013

NOTE 3: CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF NET POSITION

A. Change in Accounting Principles

For 2013, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34", and Statement No. 66, "Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62".

GASB Statement No. 61 modifies certain requirements for inclusion of component units in the financial reporting entity, most notably, the fiscal dependency criterion. The implementation of GASB Statement No. 61 did not have an effect on the financial statements of the County.

GASB Statement No. 66 resolves conflicting guidance that resulted from the issuance of two pronouncements, Statement No. 54 and Statement No. 62. The implementation of GASB Statement No. 66 did not have an effect on the financial statements of the County.

B. Restatement of Prior Year Fund Net Position

	Sewer District	Water District	Geneva State Park Lodge	Total
Net Position at 12/31/12	\$10,292,528	\$4,089,126	(\$3,134,359)	\$11,247,295
Reclassification of Note & Premium to Government-Type	0	0	6,425,408	6,425,408
Reclassification of Bond to Government-Type	0	0	5,515,000	5,515,000
Adjusted Net Position at 12/31/12	<u>\$10,292,528</u>	<u>\$4,089,126</u>	<u>\$8,806,049</u>	<u>\$23,187,703</u>

C. Restatement of Prior Year Government Wide Net Position

	Governmental Activities	Business-Type Activities	Total
Net Position at 12/31/12	\$178,862,340	\$11,127,638	\$189,989,978
Reclassification of Note & Premium to Government-Type	(6,425,408)	6,425,408	0
Reclassification of Bond to Government-Type	(5,515,000)	5,515,000	0
Adjusted Net Position at 12/31/12	<u>\$166,921,932</u>	<u>\$23,068,046</u>	<u>\$189,989,978</u>

During 2013, it was determined that two prior debt obligations of the Geneva State Park Lodge should be reclassified as government-type debt rather business-type debt, since the Lodge was no longer making the payments from operations. The 2012 Lodge and Conference Center Notes and a portion of the 2004 Geneva State Park Lodge Revenue Bonds were reclassified as previously stated, and consequently refunded during 2013 with refunding bond proceeds placed in the County's general obligation bond retirement debt service fund. Although total net position did not change as a result of this restatement, the beginning net position of the governmental and business-type activities changed on the government-wide statement of activities as listed in the table C above.

Beginning net position on the Statement of Revenues, Expenses, and Changes in Fund Net Position of the proprietary funds also changed as listed in the table B above.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2013

NOTE 4: ACCOUNTABILITY

At December 31, 2013, the Sheriff's Policing Revolving, Drug Task Force and the HUD Special Housing Voucher non-major special revenue funds had deficit fund balances of \$9,999, \$22,971 and \$13,569, respectively. These deficits were the result of adjustments for accrued liabilities. The general fund is liable for deficit funds, and provides transfers when cash is required, rather than when accruals occur.

NOTE 5: GENEVA STATE PARK LODGE

The County has contracted with Delaware North to manage the Geneva State Park Lodge. Therefore, the operating income and expenses are not reported in these financial statements. Only the net profit or loss is reported, along with the assets, liabilities, other revenues and expenses of the Lodge. The gross operating revenues and expenses for 2013 are:

	<u>Geneva State Park</u>
<i>Operating Revenues:</i>	
Total Sales, Including Lodging, Food & Retail Sales	\$5,830,533
Other Income	326,713
<i>Total Operating Revenues</i>	<u>6,157,246</u>
<i>Operating Expenses:</i>	
Cost of Sales	791,427
Payroll & Related Expenses	2,441,292
Utilities	344,880
Other Controllable Expenses	1,608,984
Other Non-Controllable Expenses	142,945
<i>Total Operating Expenses</i>	<u>5,329,528</u>
Operating Profit	827,718
Interest Income	165
Non-Operating Expenses	(388,275)
Management Fee	(314,450)
Pre-Tax Profit	<u>\$125,158</u>

NOTE 6: BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP basis), the budgetary basis as provided by law and described above is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual – are presented in the basic financial statements for the general and major special revenue funds. The major differences between the budget basis and the GAAP basis (generally accepted accounting principles) are:

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2013

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures for all funds (budget) rather than as a part of restricted, committed and assigned fund balances (GAAP).
4. Unrecorded cash, which consists of in-transit court cash and unrecorded interest, is not reported by the County on the operating statements (budget), but is reported on the GAAP basis operating statements.
5. Advances In and Advances Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
6. *Certain funds have legally separate adopted budgets (budget) but are included in the General Fund (GAAP).

*As part of Governmental Accounting Standards Board No. 54 "Fund Balance Reporting", certain funds that are legally budgeted in separate special revenue funds are considered part of the General fund on a GAAP basis. This included the certificate of title administrator special revenue fund.

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

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

	General	Motor Vehicle and Gas Tax	Public Assistance
GAAP Basis	\$586,858	(\$172,048)	\$27,906
Unrecorded Cash	(2,270)	0	0
Net Adjustment for Revenue Accruals	(694,170)	(546,618)	(8,338)
Advances In	0	0	0
Advances Out	(124,000)	0	0
Net Adjustment for Expenditure Accruals	357,711	536,296	(95,862)
Adjustment for Funds Budgeted as Special Revenue	228,577	0	0
Adjustment for Encumbrances	(456,032)	(311,127)	(665,796)
Budget Basis	<u>(\$103,326)</u>	<u>(\$493,497)</u>	<u>(\$742,090)</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2013

	Children's Services	County Board of Developmental Disabilities	Nursing Home
GAAP Basis	(\$752,034)	\$49,079	\$498,651
Unrecorded Cash	0	0	0
Net Adjustment for Revenue Accruals	489,458	(1,774,703)	(30,647)
Advances In	0	0	0
Advances Out	0	0	0
Net Adjustment for Expenditure Accruals	162,910	1,372,814	289,620
Adjustment for Funds Budgeted as Special Revenue	0	0	0
Adjustment for Encumbrances	(3,169)	(203,016)	(79,400)
Budget Basis	<u>(\$102,835)</u>	<u>(\$555,826)</u>	<u>\$678,224</u>

NOTE 7: DEPOSITS AND INVESTMENTS

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

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury, or any other obligation guaranteed as to principal or interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States.
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly with the County;

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio);
7. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
8. Up to twenty-five percent of the County's average portfolio in either of the following
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and mature within 270 days after purchase.
 - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.
9. Fifteen percent of the County's total average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
10. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rate commercial paper; and
11. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2013

Deposits

Custodial Credit Risk Custodial credit risk is the risk that, in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the carrying amount of the County's deposits was \$27,341,174, of which \$2,270 was cash on hand. Based on the criteria of GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2013, \$21,019,221 of the County's bank balance of \$29,342,435 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

Investments are reported at fair value. As of December 31, 2013, the County had the following investments:

Investment Type	Fair Value	Investment Maturities		
		12 Months or Less	1-3 Years	3-5 Years
STAROhio	\$ 15,034,667	\$ 15,034,667	\$ -	\$ -
Common Stock	53,555	-	-	53,555
Money Market Mutual Fund	511,624	511,624	-	-
US Treasury Bills	595,000	595,000	-	-
Federal Farm Credit Bonds	1,489,780	-	-	1,489,780
Federal National Mortgage Association Bonds	7,121,876	-	2,487,800	4,634,076
Federal Home Loan Bank Bonds	4,745,098	-	993,570	3,751,528
Total Investments	\$ 29,551,600	\$ 16,141,291	\$ 3,481,370	\$ 9,928,939

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2013

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

Credit Risk The County's investments in Federal Agencies and in the Money Market Funds were rated AA+ by Standard & Poor's and Fitch Ratings and AAA by Moody's Investors Service. Investments in STAR Ohio were rated AAAm by Standard & Poor's. The County has no investment policy that addresses credit risk.

Concentration of Credit Risk The County has some limits on amounts that may be invested in any one issuer, as detailed above. None of those limits have been exceeded at December 31, 2013. The following is the County's investment allocation at December 31, 2013:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Percent of Total</u>
STAR Ohio	\$ 15,034,667	50.9%
Federal National Mortgage Assoc. Bonds	7,121,876	24.1%
Federal Home Loan Bank Bonds	4,745,098	16.1%
Federal Farm Credit Bonds	1,489,780	5.0%
U.S. Treasury Bills	595,000	2.0%
Money Market Mutual Funds	511,624	1.7%
Common Stock	53,555	0.2%
Total Investments	<u>\$ 29,551,600</u>	<u>100.0%</u>

Reconciliation of Cash and Investments to the Statement of Net Position

The following is a reconciliation of cash and investments as reported in the footnote above to cash and investments as reported on the Statement of Net Position as of December 31, 2013:

<u>Cash and Investments per Note Disclosure</u>		<u>Cash and Investments per Statement of Net Position</u>	
Carrying amount of deposits	\$27,341,174	Governmental Activities	\$41,875,423
Investments	29,551,600	Business-Type Activities	5,672,626
Cash on hand	2,270	Private-purpose trust funds	733,934
Total	<u>\$56,895,044</u>	Agency funds	8,613,061
		Total	<u>\$56,895,044</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2013

NOTE 8 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets and liabilities, the statement of net position will sometimes report a separate section for deferred outflows of resources and deferred inflows of resources. These separate financial statement elements represent either a consumption of net position that applies to a future period (deferred outflow) or an acquisition of net position that applies to a future period (deferred inflow) and will not be recognized as an outflow (expense) or inflow (revenue) until that time. The County has nonexchange revenue transactions where a receivable has been recorded because property taxes were levied, but the resources cannot be used until a future period. This item has been reported as a deferred inflow on the government-wide statement of net position in the amount of \$14,063,808.

On the modified accrual basis of accounting, the County has recorded certain receivables where the related revenue is unavailable. Unavailable revenues have been reported as deferred inflows of resources on the governmental fund balance sheet for the following:

Fund	Deferred Inflows of Resources:						Total
	Property Taxes	Sales Tax	Special Assessments	Other Governmental Assistance	Grants	Charges for Service & Other	
General Fund	\$3,350,103	\$789,325	\$0	\$1,157,968	\$0	\$11,784	\$5,309,180
Motor Vehicle & Gas Tax	0	0	0	2,474,167	0	125,458	2,599,625
Public Assistance	1,286,701	0	0	86,116	111,014	0	1,483,831
Children Services	2,917,227	0	0	194,740	0	0	3,111,967
County Board of							
Developmental Disabilities	6,651,573	0	0	409,614	20,327	0	7,081,514
General Obligation Bond Retirement	925,033	0	0	61,853	0	0	986,886
Other Governmental Funds	518,635	0	249,470	37,324	190,011	4,554	999,994
Total	\$15,649,272	\$789,325	\$249,470	\$4,421,782	\$321,352	\$141,796	\$21,572,997

NOTE 9: PROPERTY TAXES

Property taxes include amounts levied against all real and public property, and tangible personal property located in the County. Property tax revenue received during 2013 for real and public utility property taxes represents collections of the 2012 taxes. Property tax payments received during 2013 for tangible personal property (other than public utility property) are for delinquent personal property taxes.

2013 real property taxes were levied after October 1, 2012, on the assessed value as of January 1, 2012, the lien date. Assessed values are established by the State law at 35 percent of appraised market value. 2013 real property taxes are collected in and intended to finance 2013.

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. 2013 public utility property taxes became a lien December 31, 2012, are levied after October 1, 2012 and are collected in 2013 with real property.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2013

The full tax rate for all County operations for the year ended December 31, 2013 was \$11.02 per \$1,000 of assessed value. The assessed values of real and public utility personal property upon which 2013 property tax receipts were based are as follows:

	Amount	Percent
Agricultural/Residential and Other Real Estate	\$1,697,920,400	94.90 %
Public Utility Personal Property	91,285,630	5.10
Total Assessed Value	\$1,789,206,030	100.00 %

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Current property taxes receivable represents real property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2013 for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred inflows of resources – property taxes since the current taxes were not levied to finance 2013 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while the remainder of the receivable is reported as deferred inflows of resources – unavailable revenue.

NOTE 10: PERMISSIVE SALES AND USE TAX

In April 1977, the County Commissioners, by resolution imposed a 1/2 percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage use, or consumption in the County of tangible personal property, including automobiles, not subject to sales tax. At the November 1977 general election a renewal of the tax was approved by the voters of the County. On July 1, 1985, the County Commissioners by resolution imposed an additional 1/2 percent tax.

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 the amount of the taxes to be returned to the County. The Tax Commissioner’s certification must be made within forty-vie days after the end of each month. A warrant payable to the County is to be made within five days of the certification.

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

NOTE 11: RECEIVABLES

Receivables at December 31, 2013 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, accrued interest, alimony, child support, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Except for alimony and child support collected and distributed through an agency fund, receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2013

Total special assessments receivable at December 31, 2013 were \$1,434,335. \$997,783 is expected to be collected in more than one year and the amount of delinquent special assessments was \$26,864.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<i>Governmental Activities</i>	
Grants	\$ 2,123,013
Motor Vehicle License Tax	1,754,656
Motor Vehicle Gas Tax	1,151,714
Homestead and Rollback	1,006,792
Casino Revenue	589,303
Local Government	409,665
Other	46,156
Total	\$ 7,081,299

NOTE 12: SHARED RISK POOL

A. County Risk Sharing Authority, Inc. (CORSA)

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2013 was \$470,184.

B. County Employee Benefits Consortium of Ohio, Inc.

The County participates with the County Employee Benefits Consortium of Ohio, Inc. (CEBCO), an Ohio not-for-profit corporation with membership open to Ohio political subdivisions to collectively pool resources to purchase employee benefits. The County pays, on a monthly basis, the annual actuarially determined funding rate. Components of the funding rate include the claims fund contribution, incurred but not reported claims, a claims contingency reserve fund, as well as the fixed costs of the consortium.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2013

The business and affairs of the consortium are managed by a board of not less than nine or more than fifteen directors that exercise all powers of the consortium. Two-thirds of the directors are county commissioners of the member counties and one-third are employees of the member counties. Each member of the consortium is entitled to one vote. At all times, one director is required to be a member of the board of directors of the County Commissioners' Association of Ohio and another is required to be a board member of the County Risk Sharing Authority, Inc.

NOTE 13: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2013, the County contracted with the County Risk Sharing Authority (CORSA) for insurance coverage as follows:

I. Liability

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

II. Property

Building and Contents – Replacement Cost	147,863,550
Other Property Insurance:	
Bridges	15,412,668
Contractors Equipment	100,000,000
Data Processing Equipment	100,000,000
Property in Transit	100,000
Extra Expense	1,000,000
Flood and Earthquake	100,000,000
Valuable Papers and Records	1,000,000
Automobile Physical Damage	1,000,000
Automatic Acquisition	5,000,000
Unintentional Omissions	250,000
Equipment Breakdown	100,000,000
Crime Insurance	1,000,000

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2013

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

The County Board of Developmental Disabilities purchases hospital/medical, dental, drug and vision insurance benefits for its employees through Ohio Association of County Boards Trust Health Care Alliance.

In 2013, the County participated in a risk-sharing pool, the County employee Benefits Consortium of Ohio, Inc. (CEBCO) to provide hospital/medical and prescription drug coverage benefits for employees. CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the Health Insurance internal service fund by participating funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$75,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums. Incurred but not reported claims of \$890,982 have been accrued as a liability based on estimate by a third-party administrator.

The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for injured employees. Claims expense of \$157,757 for 2013 is accrued as a liability at year end. The reserve for future claims liability of \$521,133 is reported as a long-term liability on the statement of net position, based on the requirements of GASB statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported.

The claims liability reported at December 31, 2013, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in total claims activity for 2012 and 2013 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
2012	\$ 1,412,473	\$ 6,277,095	\$ 6,403,449	\$ 1,286,119
2013	1,286,119	6,781,740	6,497,987	1,569,872

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2013

NOTE 14: CAPITAL ASSETS

A summary of changes in capital assets during 2013 follows:

	Balance 12/31/12	Additions	Deletions	Balance 12/31/13
Governmental Activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$667,485	\$0	\$0	\$667,485
Infrastructure	110,227,961	358,039	(25,276)	110,560,724
Construction in progress	655,169	699,691	(451,985)	902,875
<i>Total capital assets not being depreciated</i>	<u>111,550,615</u>	<u>1,057,730</u>	<u>(477,261)</u>	<u>112,131,084</u>
<i>Capital assets being depreciated:</i>				
Buildings	31,481,600	484,958	0	31,966,558
Improvements other than buildings	880,413	0	0	880,413
Equipment	7,580,888	211,887	0	7,792,775
Intangibles	1,098,135	0	0	1,098,135
Vehicles	6,606,770	655,828	(155,851)	7,106,747
<i>Total capital assets being depreciated</i>	<u>47,647,806</u>	<u>1,352,673</u>	<u>(155,851)</u>	<u>48,844,628</u>
<i>Less Accumulated depreciation:</i>				
Buildings	(8,345,264)	(605,880)	0	(8,951,144)
Improvements other than buildings	(352,715)	(29,994)	0	(382,709)
Equipment	(4,495,243)	(317,955)	0	(4,813,198)
Intangibles	(249,815)	(98,832)	0	(348,647)
Vehicles	(3,398,352)	(454,122)	134,323	(3,718,151)
<i>Total accumulated depreciation</i>	<u>(16,841,389)</u>	<u>(1,506,783) *</u>	<u>134,323</u>	<u>(18,213,849)</u>
Capital assets being depreciated, net	<u>30,806,417</u>	<u>(154,110)</u>	<u>(21,528)</u>	<u>30,630,779</u>
Governmental activities capital assets, net	<u>\$142,357,032</u>	<u>\$903,620</u>	<u>(\$498,789)</u>	<u>\$142,761,863</u>

Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$351,021
Judicial	38,026
Public Safety	267,689
Public Works	259,524
Health	317,716
Human Services	272,807
	<u>\$1,506,783</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2013

	Balance 12/31/12	Additions	Deletions	Balance 12/31/13
Business-Type Activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$218,083	\$0	\$0	\$218,083
Construction in progress	4,298,934	1,093,344	(4,056,791)	1,335,487
<i>Total capital assets not being depreciated</i>	<u>4,517,017</u>	<u>1,093,344</u>	<u>(4,056,791)</u>	<u>1,553,570</u>
<i>Capital assets being depreciated:</i>				
Buildings	22,914,455	0	0	22,914,455
Water and sewer system	47,791,337	3,953,533	0	51,744,870
Equipment	2,854,117	12,888	0	2,867,005
Vehicles	375,463	40,079	0	415,542
<i>Total capital assets being depreciated</i>	<u>73,935,372</u>	<u>4,006,500</u>	<u>0</u>	<u>77,941,872</u>
<i>Less Accumulated depreciation:</i>				
Buildings	(7,990,695)	(604,934)	0	(8,595,629)
Water and sewer system	(25,790,993)	(1,089,791)	0	(26,880,784)
Equipment	(2,485,752)	(19,676)	0	(2,505,428)
Vehicles	(163,178)	(28,953)	0	(192,131)
<i>Total accumulated depreciation</i>	<u>(36,430,618)</u>	<u>(1,743,354)</u>	<u>0</u>	<u>(38,173,972)</u>
Capital assets being depreciated, net	<u>37,504,754</u>	<u>2,263,146</u>	<u>0</u>	<u>39,767,900</u>
Business-Type activities capital assets, net	<u>\$42,021,771</u>	<u>\$3,356,490</u>	<u>(\$4,056,791)</u>	<u>\$41,321,470</u>

NOTE 15: DEFINED BENEFIT PENSION PLANS

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

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and (vested) employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional pension and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or (800) 222-7377.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For 2013, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. The 2013 member contribution rates were 10.0 percent of covered payroll for members in state and local classifications. Public safety and law enforcement members contributed 12.0 and 12.6 percent, respectively. Effective January 1, 2014, the member contribution rates for public safety and law enforcement increased to 12 percent and 13.0 percent, respectively.

The 2013 employer contribution rate for state and local employers was 14.0 percent of covered payroll. The law enforcement and public safety division employer contribution rate 18.1 percent of covered payroll.

The County's required contributions for pension obligations to traditional and combined plans for the years ended December 31, 2013, 2012 and 2011 were \$4,203,239, \$4,516,001 and \$4,878,909, respectively. The full amount has been contributed for 2012 and 2011, and 95 percent has been contributed for 2013 with the remainder being presented as "intergovernmental payable" in the governmental activities column of the statement of net position. Contributions to the member-directed plan for 2013 were \$106,852 made by the County and \$76,323 made by the plan members.

In June 2012, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. This accounting standard replaces GASB Statement No. 27, and is effective for employer fiscal years beginning after June 15, 2014. OPERS recommends employers begin a dialog with their external auditors to determine the impact this standard will have on employer financial statements.

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

Plan Description - The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system. STRS Ohio is a statewide retirement plan for licensed teachers and other faculty members employed in the public schools of Ohio or any school, community school, college, university, institution or other agency controlled, managed and supported, in whole or in part, by the state or any political subdivision thereof.

Plan Options - New members have a choice of three retirement plan options. In addition to the Defined Benefit (DB) Plan, new members are offered a Defined Contribution (DC) Plan and a Combined Plan. The DC plan allows members to allocate all their member contributions and employer contributions equal to 10.5 percent of earned compensation among various investment choices. The Combined Plan offers features of the DC Plan and the DB Plan. In the Combined Plan, member contributions are allocated to investment choices by the member, and employer contributions are used to fund a defined benefit payment at a reduced level from the regular DB Plan. Contributions into the DC Plan and the Combined Plan are credited to member accounts as employers submit their payroll information to STRS Ohio, generally on a biweekly basis. DC and Combined Plan members may transfer to a different STRS Ohio retirement plan during their fifth year of membership. Eligible members who do not make a choice during the reselection period will permanently remain in their current plan.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

DB Plan Benefits – Plan benefits are established under Chapter 3307 of the Revised Code. Any member may retire who has (i) five years of service credit and attained age 60; (ii) 25 years of service credit and attained age 55; or (iii) 30 years of service credit regardless of age. The annual retirement allowance, payable for life, is the greater of the “formula benefit” or the “money-purchase benefit” calculation. Under the “formula benefit,” the retirement allowance is based on years of credited service and final average salary, which is the average of the member’s three highest salary years. The annual allowance is calculated by using a base percentage of 2.2 percent multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31st year of earned Ohio service credit is calculated at 2.5 percent. An additional one-tenth of a percent is added to the calculation for every year of earned Ohio service over 31 years (2.6 percent for 32 years, 2.7 percent for 33 years and so on) until 100 percent of final average salary is reached. For members with 35 or more years of Ohio contributing service, the first 30 years will be calculated at 2.5 percent instead of 2.2 percent. Under the “money-purchase benefit” calculation, a member’s lifetime contributions plus interest at specified rates are matched by an equal amount from other STRS Ohio funds. The total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

DC Plan Benefits – Benefits are established under Sections 3307.80 to 3307.89 of the Revised Code. For members who select the DC Plan, all member contributions and employer contributions at a rate of 10.5 percent are placed in an investment account. The member determines how to allocate the member and employer money among various investment choices. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump-sum withdrawal. Employer contributions into members’ accounts are vested after the first anniversary of the first day of paid service. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member’s designated beneficiary is entitled to receive the member’s account balance.

A DB or Combined Plan member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member’s designated beneficiary is entitled to receive the member’s account balance.

Combined Plan Benefits – Member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment. A member’s defined benefit is determined by multiplying 1 percent of the member’s final average salary by the member’s years of service credit. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60. The defined contribution portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50.

Eligible faculty of Ohio’s public colleges and universities may choose to enroll in either STRS Ohio or an alternate retirement plan (ARP) offered by their employer. Employees have 120 days from their employment date to select a retirement plan.

A retiree of STRS Ohio or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for an annuity benefit or equivalent lump-sum payment in addition to the original retirement allowance. A reemployed retiree may alternatively receive a refund of only member contributions with interest before age 65, once employment is terminated.

Benefits were increased by 3 percent of the original base amount for DB Plan participants.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
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The DB and Combined Plans offer access to health care coverage to eligible retirees who participated in the plans and their eligible dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. By Ohio law, health care benefits are not guaranteed.

A DB or Combined Plan member with five or more years' credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of members who die before retirement may qualify for survivor benefits. A death benefit of \$1,000 is payable to the beneficiary of each deceased retired member who participated in the DB Plan. Death benefit coverage up to \$2,000 can be purchased by participants in the DB, DC or Combined Plans. Various other benefits are available to members' beneficiaries.

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 14 percent for members and 14 percent for employers.

Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2013, were 10 percent of covered payroll for members and 14 percent for employers. The County's required contributions for pension obligations to STRS Ohio for the fiscal years ended December 31, 2013, 2012 and 2011 were \$98,044, \$100,405, and \$144,925, respectively. 95 percent has been contributed for 2013 and 100 percent has been contributed for 2012 and 2011.

STRS Ohio issues a stand-alone financial report. Copies of STRS Ohio's 2013 *Comprehensive Annual Financial Report* was available after December 31, 2013.

Additional information or copies of STRS Ohio's 2013 Comprehensive Annual Financial Report can be requested by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling toll-free 1-888-227-7877, or by visiting the STRS Ohio website at www.strsoh.org.

NOTE 16: POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System (OPERS)

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost sharing, multiple employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
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In order to qualify for post-employment health care coverage, age and service retirees under the traditional pension and combined plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 45.

The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or calling (614) 222-5601 or (800) 222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care coverage.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, state and local employers contributed at a rate of 14.0 percent of covered payroll and public safety and law enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB plan.

OPERS' post employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of employer contributions allocated to health care for members in the traditional plan was 1.0 percent during calendar year 2013. The portion of employer contributions allocated to health care for members in the combined plan was 1.0 percent during calendar year 2013. Effective January 1, 2014, the portion of employer contributions allocated to healthcare was raised to 2.0 percent for both plans, as recommended by the OPERS Actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree, or their surviving beneficiaries, to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2013, 2012, and 2011 were \$317,634, \$1,269,911 and \$2,375,435 respectively; 95 percent has been contributed for 2013 and 100 percent for 2012 and 2011.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

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

Plan Description – STRS Ohio administers a pension plan that is comprised of: a Defined Benefit Plan, a self-directed Defined Contribution Plan, and a Combined Plan that is a hybrid of the Defined Benefit Plan and the Defined Contribution Plan.

Ashtabula County, Ohio
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Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple-employer health care plan. STRS Ohio provides access to health care coverage to eligible retirees who participated in the Defined Benefit or Combined Plans. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums.

Pursuant to Chapter 3307 of the Revised Code, the Retirement Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. All health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium.

STRS Ohio issues a stand-alone financial report. Interested parties can view the most recent *Comprehensive Annual Financial Report* by visiting www.strsoh.org or by requesting a copy by calling toll free 1-888-227-7877.

Funding Policy – Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2013, 2012 and 2011. The 14 percent employer contribution rate is the maximum rate established under Ohio law.

The County's contribution for health care for the years ended December 31, 2013, 2012 and 2011 were \$7,542, \$7,723 and \$10,352, respectively. 95 percent has been contributed for 2013 and 100 percent has been contributed for 2012 and 2011.

NOTE 17: COMPENSATED ABSENCES

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

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NOTE 18: LONG-TERM OBLIGATIONS

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities:			
*Lodge & Conference Center Notes-2012	1.00%	\$6,400,000	5/22/2013
Various Purpose Improvement & Refunding Bonds-2013	2.0% - 4.0%	18,395,000	12/1/2033
*Geneva State Park Lodge-2004	5.66%	7,125,000	6/1/2029
*4-H Building Bonds-2000	5.00%	126,000	12/1/2030
*Various Capital Improvement G.O. Bonds-2010	7.00%	3,000,000	12/31/2030
*Nursing Home Improvement Bonds-2003	4.50%	3,500,000	5/1/2031
Road Improvement Bond-2003	4.95%	225,000	8/1/2014
Children Services Building Imp. G.O. Bonds-2012	2.75%	800,000	8/1/2019
OPWC Loan-Cork Cold Springs Road/Bridges-2004	0.00%	50,000	1/1/2015
OPWC Loan-State Road Safety Realignment-2006	0.00%	100,000	1/1/2017
OPWC Loan-Clay Street Phase 5-2009	0.00%	149,714	1/1/2022
Private Activity Bond - Cook Road Improvement - 2006	7.00%	92,000	10/5/2026
Business-Type Activities:			
Revenue Bonds-Sewer District Improv.-1998 #1	5.00%	509,700	1/1/2028
Revenue Bonds-Water System Acquisition Bonds-2005	3.97%	5,311,000	6/1/2035
*Revenue Bonds-Geneva State Park Lodge-2004	5.66%	7,075,000	6/1/2029
Lodge & Conference Center Refunding Bonds-2013	2.0% - 4.0%	5,950,000	12/1/2024
OWDA Loan-Palmer Avenue-1994	3.54%	684,854	7/4/2014
OWDA Loan-County Line Road Waterline-1994	7.21%	175,606	1/1/2014
OWDA Loan-Austinburg Sewer Improv.-1998	3.20%	2,095,097	1/1/2020
OWDA Loan-Driftwood Sanitary Sewer-2000	2.00%	321,987	1/1/2019
OWDA Loan-Rome Rock Creek-2000	2.00%	359,259	7/1/2021
OWDA Loan-North Bend Sewer-2000	5.77%	196,919	7/1/2020
OWDA Loan-AshCraft Wastewater-2001	3.64%	761,353	7/1/2022
OWDA Loan-Water System #2-2004	4.34%	13,220,039	7/1/2033
OWDA Loan-Olive Drive Sewer	3.85%	79,013	7/1/2023
OWDA Loan-Waterline Construction	4.48%	1,131,604	7/1/2025
OWDA Loan-Waterline Extension 2005	4.00%	117,783	7/1/2025
OWDA Loan-Waterline Extension 2006	4.00%	459,849	7/1/2037
OWDA Loan-Austinburg Sanitary Sewers 2010	4.97%	293,321	7/1/2031
OPWC Loan-Plymouth-Stumpville Road-1999	0.00%	146,000	7/1/2019
OPWC Loan-Driftwood Sanitary Sewer-2000	0.00%	316,704	1/1/2022
OPWC Loan-Lake Road Waterline Replacement-2003	0.00%	249,515	7/1/2024
OPWC Loan-Geneva Area Lake Road Waterline-2005	0.00%	71,948	1/1/2027
OPWC Loan-Saybrook Water Tank Improvement-2005	0.00%	349,900	7/1/2020
OPWC Loan-Jone/Perry/N. Market Waterline-2005	0.00%	165,000	1/1/2026
OPWC Loan-Ashtabula County Water System-2007	0.00%	350,000	1/1/2029
OPWC Loan-Generator Replacement Project-2010	0.00%	29,153	7/1/2030
OPWC Loan-S.R. 534 Pump Station Replacement-2011	0.00%	140,597	7/1/2033

* *Refunded during 2013*

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2013

Changes in the County's long-term obligations during 2013 were as follows:

	(Restated) Outstanding 12/31/2012	Additions	(Refunded)/ (Reductions)	Outstanding 12/31/2013	Amounts Due In One Year
Governmental Activities:					
General Obligation Notes:					
2012 Lodge & Conference Center	\$6,400,000	\$0	(\$6,400,000)	\$0	\$0
Unamortized Premium	25,408	0	(25,408)	0	0
<i>Total General Obligation Notes</i>	<u>6,425,408</u>	<u>0</u>	<u>(6,425,408)</u>	<u>0</u>	<u>0</u>
General Obligation Bonds:					
<i>Various Purpose Improvement & Refunding:</i>					
2013 Various Purpose & Refunding	0	18,395,000	(150,000)	18,245,000	685,000
Unamortized Premium	0	1,001,606	(32,441)	969,165	0
<i>Subtotal</i>	<u>0</u>	<u>19,396,606</u>	<u>(182,441)</u>	<u>19,214,165</u>	<u>685,000</u>
General Obligation Bonds (Unvoted):					
Geneva State Park Lodge	5,515,000	0	(5,515,000)	0	0
4H Building	95,700	0	(95,700)	0	0
2010 Various Purpose	3,000,000	0	(3,000,000)	0	0
2003 Nursing Home Improvement	2,800,800	0	(2,800,800)	0	0
2002 Road Improvement	45,000	0	(22,500)	22,500	22,500
2012 Building Improvement	764,692	0	(107,525)	657,167	109,969
<i>Subtotal</i>	<u>12,221,192</u>	<u>0</u>	<u>(11,541,525)</u>	<u>679,667</u>	<u>132,469</u>
<i>Total General Obligation Bonds</i>	<u>12,221,192</u>	<u>19,396,606</u>	<u>(11,723,966)</u>	<u>19,893,832</u>	<u>817,469</u>
OPWC Loans:					
Cork Cold Springs Road/Bridges	10,000	0	(5,000)	5,000	5,000
State Road Safety Realignment	40,000	0	(10,000)	30,000	10,000
State Road and Clay Street	111,536	0	(12,393)	99,143	12,393
<i>Total OPWC Loans</i>	<u>161,536</u>	<u>0</u>	<u>(27,393)</u>	<u>134,143</u>	<u>27,393</u>
Other Long-Term Obligations:					
Cook Road Improvement (TIF)	75,802	0	(3,374)	72,428	3,618
Capital Leases	104,093	243,225	(144,354)	202,964	77,630
Claims Payable	260,139	521,133	(260,139)	521,133	521,133
Compensated Absences	2,519,832	1,009,193	(881,941)	2,647,084	926,478
<i>Total Other Long-Term Obligations</i>	<u>2,959,866</u>	<u>1,773,551</u>	<u>(1,289,808)</u>	<u>3,443,609</u>	<u>1,528,859</u>
<i>Total Governmental Activities</i>	<u>\$21,768,002</u>	<u>\$21,170,157</u>	<u>(\$19,466,575)</u>	<u>\$23,471,584</u>	<u>\$2,373,721</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2013

	(Restated) Outstanding 12/31/2012	Additions	(Refunded)/ (Reductions)	Outstanding 12/31/2013	Amounts Due In One Year
Business-Type Activities:					
Revenue Bonds (Self-Supporting):					
Sewer District Improvement #1	\$ 321,900	\$ -	\$ (13,600)	\$ 308,300	\$ 14,300
Water System Acquisition Bonds	4,502,000	-	(126,000)	4,376,000	132,000
Geneva State Park Lodge	6,205,000	-	(6,205,000)	-	-
Unamortized Discount	(73,161)	-	73,161	-	-
Lodge & Conference Center Refunding	-	5,950,000	-	5,950,000	505,000
Unamortized Premium	-	432,178	(21,922)	410,256	-
Total Revenue Bonds	10,955,739	6,382,178	(6,293,361)	11,044,556	651,300
OWDA Loans:					
Palmer Avenue	69,644	-	(46,011)	23,633	23,633
County Line Road Waterline	15,715	-	(15,715)	-	-
Austinburg Sewer Improvement	815,482	-	(122,443)	693,039	127,539
Driftwood Sanitary Sewer	138,753	-	(17,819)	120,934	18,449
Rome Rock Creek	170,274	-	(18,570)	151,704	18,943
North Bend Sewer	100,655	-	(11,073)	89,582	11,721
AshCraft Wastewater	429,806	-	(38,625)	391,181	40,044
Water System #1	10,680,209	-	(331,989)	10,348,220	346,553
Olive Drive Sewer	48,859	-	(3,857)	45,002	4,006
Water Line Construction	793,218	-	(48,568)	744,650	50,766
Waterline Extension - 2005	73,427	-	(4,631)	68,796	4,818
Waterline Extension - 2006	319,647	-	(7,965)	311,682	8,280
Austinburg Sanitary Sewers 2010	215,656	-	(7,707)	207,949	11,883
Total OWDA Loans	13,871,345	-	(674,973)	13,196,372	666,635
OPWC Loans:					
Plymouth-Stumpville Road	47,450	-	(7,300)	40,150	7,300
Driftwood Road	142,517	-	(15,835)	126,682	15,836
Lake Road Waterline	143,413	-	(12,470)	130,943	12,471
Geneva Area Lake Road Waterline	50,405	-	(3,600)	46,805	3,601
Saybrook Water Tank Improvement	228,401	-	(21,752)	206,649	21,752
Jones/Perry/N. Market St. Waterline	131,491	-	(8,218)	123,273	8,219
Ashtabula County Water System	271,248	-	(17,500)	253,748	17,500
Generator Replacement Project	25,509	-	(1,457)	24,052	1,458
S.R. 534 Pump Station Replacement	140,597	-	(103,258)	37,339	1,914
Total OPWC Loans	1,181,031	-	(191,390)	989,641	90,051
Compensated Absences	58,763	24,468	(20,568)	62,663	24,730
Total Business-Type Activities	\$ 26,066,878	\$6,406,646	\$ (7,180,292)	\$ 25,293,232	\$ 1,432,716

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

In 2012, \$6,400,000 general obligation notes were issued by the County for the County Convention and Facilities Authority. The initial debt proceeds were used to construct, make improvements to, and pay related start-up costs of a 109 room resort lodge and conference facility at Geneva State Park. In 2013, these notes were restated and reported as governmental activities type debt and were also refunded.

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 will be paid from a special revenue fund using gasoline tax revenue.

On May 7, 2013, the County issued \$18,395,000 refunding and various purpose improvement (Series 2013 Jobs & Family Services) bonds, of which \$2,000,000 was issued for the purpose of constructing, improving and remodeling two buildings that will house Job and Family services personnel and functions. \$11,310,000 was issued for the purpose of currently refunding the outstanding balance of the 2012 lodge and conference center notes, the 2010 various purpose improvement bonds, the 2003 nursing home improvement bonds and the 2000 4-H building bonds. The County deposited bond proceeds and other local and available monies in the amount of \$11,701,935 in the bond retirement fund which were used to redeem these obligations within 30 days of the refunding transaction.

In addition to the current refunding, the refunding bond proceeds were used to advance refund \$5,085,000 of the \$11,290,000 outstanding 2005 taxable economic development revenue bonds. \$5,389,333 was placed in escrow with Huntington National Bank and used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with Huntington to provide for all future debt service payments on the 2005 bonds. As a result this portion of the 2005 taxable economic development revenue bonds are considered defeased and the liability for those bonds has been removed from County's statement of net position.

The County's current and advance refunding transaction resulted in a reduction of total debt service payments over the life of the bonds by approximately \$2.2 million. The County also obtained an economic gain, the difference between the present values of the debt service payments on the old and new debt, of approximately \$1.8 million.

The reacquisition price exceeded the net carrying value of the old debt by \$340,076. This amount is being amortized against interest expense over the life of the refunding bonds. The unamortized balance of the deferred charge on debt refunding is reported as a deferred outflow of resources on the government-wide financial statements.

The Series 2013 refunding and various improvement refunding bonds were issued at a premium of \$1,001,606, bear annual interest ranging from 2.0 to 4.0 percent and mature December 1, 2033. Proceeds of the refunding bonds are reported in the debt service fund with principal payments due December 1 of each year and interest payments due June 1 and December 1 of each year. The Bonds are considered unvoted general obligation debt of the County payable from County ad valorem property taxes.

Optional Redemption – The bonds maturing on or after December 1, 2022 are subject to prior redemption on or after June 1, 2022 by and at the sole option of the County, either in whole or in part, on any date, in integral multiples of \$5,000, at a redemption price equal to 100% of the principal amount redeemed, plus accrued interest to the redemption date.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

Mandatory Redemption – The bonds maturing on December 31, 2031 (the “2031 Term Bonds”) are subject to mandatory redemption on December 1, 2030 in the amount of \$840,000 (with the balance of \$575,000 to be paid at stated maturity on December 1, 2031) at a redemption price equal to 100% of the principal amount redeemed.

The bonds maturing on December 31, 2033 (the “2033 Term Bonds”) are subject to mandatory redemption on December 1, 2032 in the amount of \$395,000 (with the balance of \$405,000 to be paid at stated maturity on December 1, 2033) at a redemption price equal to 100% of the principal amount redeemed.

Term bonds redeemed by other than mandatory redemption, or purchased for cancellation, may be credited against the applicable mandatory redemption requirement.

The Cook Road Improvement loan will be paid from contributions of property owners.

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

On May 22, 2013, the County issued \$5,950,000 non-tax revenue refunding bonds for the purpose of advance refunding the remaining outstanding balance of the 2004 taxable economic development revenue bonds. \$5,697,256 was placed in escrow with Huntington National Bank and used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with Huntington to provide for all future debt service payments on the bonds. As a result the remaining portion of the 2004 taxable economic development revenue bonds are considered defeased and the liability for those bonds has been removed from County’s statement of net position.

The County’s advance refunding transaction resulted in a reduction of total debt service payments over the life of the bonds by approximately \$1.1 million. The County also obtained an economic gain, the difference between the present values of the debt service payments on the old and new debt, of approximately \$0.7 million.

The reacquisition price exceeded the net carrying value of the old debt by \$124,757. This amount is being amortized against interest expense over the life of the refunding bonds. The unamortized balance of the deferred charge on debt refunding is reported as a deferred outflow of resources on the government-wide financial statements and the statement of fund net position of proprietary funds.

The Series 2013 non-tax revenue refunding bonds were issued at a premium of \$432,178, bear annual interest ranging from 2.0 to 4.0 percent and mature December 1, 2024. Proceeds of the refunding bonds are reported in the Geneva State Park Lodge fund with principal payments due December 1 of each year and interest payments due June 1 and December 1 of each year. The Bonds are considered special obligations of the County and are payable from income derived from the Lodge first but may also be paid with other non-tax revenues of the County.

Prior Optional Redemption - The bonds maturing on or after December 1, 2022 are subject to prior redemption on or after June 1, 2022 by and at the sole option of the County, either in whole or in part, on any date in integral multiples of \$5,000, at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2013

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

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

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

Year	General Obligation Bonds		OPWC Loans	Other Long-Term Liabilities	
	Principal	Interest	Principal	Principal	Interest
2014	\$817,469	\$662,302	\$27,393	\$3,618	\$4,959
2015	792,469	644,988	22,393	3,880	4,897
2016	795,026	628,831	22,393	4,147	4,430
2017	802,641	612,616	12,393	4,460	4,117
2018	810,315	589,392	12,393	4,783	3,795
2019 - 2023	3,506,747	2,532,146	37,178	29,615	13,270
2024 - 2028	7,410,000	1,580,855	0	21,925	2,318
2029 - 2033	3,990,000	305,256	0	0	0
Total	\$18,924,667	\$7,556,386	\$134,143	\$72,428	\$37,786

The following is a summary of the County’s future annual principal and interest requirements to retire business-type activities obligations:

Year	Non-tax Refunding Bonds		Revenue Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2014	\$505,000	\$196,000	\$146,300	\$187,852	\$666,635	\$548,274	\$90,051
2015	515,000	185,900	153,000	181,837	669,682	521,191	90,050
2016	520,000	175,600	158,800	175,569	697,506	493,370	90,048
2017	535,000	165,200	165,500	169,042	726,522	464,354	90,050
2018	545,000	149,150	172,400	162,242	756,783	434,093	90,049
2019 - 2023	3,040,000	419,300	970,700	699,113	3,134,877	1,758,484	374,852
2024 - 2028	290,000	11,600	1,188,600	482,182	3,162,305	1,095,560	153,739
2029 - 2033	0	0	1,291,000	232,086	3,315,888	349,665	10,802
2034 - 2037	0	0	438,000	17,508	66,174	5,288	0
Total	\$5,950,000	\$1,302,750	\$4,684,300	\$2,307,431	\$13,196,372	\$5,670,279	\$989,641

The County has entered into contractual agreements for construction loans from the Ohio Water Development Authority (OWDA). Under the terms of these agreements, OWDA will reimburse, advance, or directly pay the construction costs of the approved projects. OWDA will capitalize administrative costs and construction interest and then add them to the total amounts of the final loans.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

The State Route 534 Pump Station OPWC loan had principal forgiven in the amount \$102,300 during 2013. The balance on this loan was reduced by \$103,258 even though only \$958 was paid in principal.

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1 percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the county, less the same exempt debt, shall never exceed a sum equal to 3 percent of the first \$100,000,000 of the assessed valuation, plus 1 ½ percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2 ½ percent of such valuation in excess of \$300,000,000.

At December 31, 2013, the County had an unvoted debt margin of \$27,704,017, and a direct debt margin of \$2,365,926.

The County has pledged future sewer district revenues, net of specified operating expenses, to repay revenue bonds, OPWC loans and OWDA loans. Proceeds from the bonds and loans have provided financing of improvement and replacement of multiple wastewater lines and to the treatment plants. The debt is payable solely from net revenues and is payable through 2029. Annual principal and interest payments on the debt issues are expected to require less than 100 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$2,358,524. Principal and interest paid and total net revenues for the current year were \$361,993 and \$848,099, respectively.

The County has pledged future water district revenues, net of specified operating expenses, to repay revenue bonds, OPWC loans and OWDA loans. Proceeds from the bonds provided financing for the purchase of the water system from a private enterprise. Proceeds from the loans have provided financing of improvement, replacement, or extension, of many water lines throughout the service area. The debt is payable solely from net revenues and is payable through 2035. Annual principal and interest payments on the debt issues are expected to require less than 100 percent of net revenues in future years. The total principal and interest remaining to be paid on the debt is \$25,479,140. Principal and interest paid and total net revenues for the current year were \$1,326,388 and \$2,321,213, respectively.

The County has pledged all future Geneva State Park lodge revenues, net of specified operating expenses, to repay the nontax revenue refunding bonds. In addition to the pledged operating revenues, a 2 percent bed tax levied by the Ashtabula County Convention and Facilities Authority. Further, up to two-thirds of the County's real estate transfer tax revenue received by the general fund can be used to repay the debt. Proceeds from the original bonds provided financing for the construction of the building and start-up of the business. The refunding bonds are payable through 2024. Annual principal and interest payments on the debt issues are expected to require 100 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$7,252,750. Principal and interest paid and total net revenues for the current year were \$1,038,269 and \$445,093, respectively.

Conduit Debt Obligations From time to time, the County has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. These 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, 2013 there were no industrial revenue bonds outstanding.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2013

NOTE 19: LOAN PAYABLE

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

In the current year, the loan payment included \$27,121 of principal and \$3,727 interest paid. The following summary is of the 503 Corporation's future annual principal and interest requirements to retire the FMHA long-term obligations:

Year	FHMA Loan		
	Principal	Interest	Total
2014	\$27,393	\$3,455	\$30,848
2015	27,666	3,182	30,848
2016	28,223	2,625	30,848
2017	28,505	2,343	30,848
2018	28,790	2,058	30,848
2019 - 2023	148,325	7,095	155,420
2024	56,643	1,637	58,280
Total	\$345,545	\$22,395	\$367,940

NOTE 20: CAPITALIZED LEASES

In previous years, the County entered into lease obligations for the acquisition of an electric generator for the Nursing and Rehabilitation Center and accounting software. During 2013 the County entered into a lease obligation for two trucks for the road department. These lease obligations meet the criteria of a capital lease as defined by Financial Accounting Standards Board Statement Number 13, "Accounting for Leases" and have been recorded in the statement of net position.

The original amounts capitalized and the book value as of December 31, 2013 for governmental activities follows:

	Governmental Activities
Asset:	
Equipment	\$107,000
Vehicles	329,560
Software	396,057
Total Historical Cost	832,617
Less: Accumulated Depreciation	(289,729)
Total Book Value	\$542,888

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2013

In 2014, the County will be making lease payments of \$83,756 which consists of \$77,630 in principal and \$6,126 in interest expense. The following is a schedule of the future minimum lease payments required and the present value of the minimum lease payments as of December 31, 2013.

Year	Amount
2014	\$83,756
2015	65,605
2016	65,605
Subtotal	214,966
Less: Amount Representing Interest	(12,002)
Present Value of Minimum Lease Payments	\$202,964

NOTE 21: INTERFUND TRANSFERS AND BALANCES

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2013, consisted of the following:

Transfers To	Transfers From					Totals
	General	Public Assistance	Nursing Home	Other Governmental Funds	Geneva State Park Lodge	
<u>Governmental</u>						
Public Assistance	\$ 75,000	\$ -	\$ -	\$ 1,113,546	\$ -	\$ 1,188,546
General Obligation						
Bond Retirement	378,191	37,932	271,828	-	253,000	940,951
Other Governmental Funds	259,191	-	-	-	-	259,191
Total Governmental	712,382	37,932	271,828	1,113,546	253,000	2,388,688
<u>Business-Type</u>						
Internal Service	92,500	-	-	-	-	92,500
Total Business-Type	92,500	-	-	-	-	92,500
Government-wide Total	\$ 804,882	\$ 37,932	\$ 271,828	\$ 1,113,546	\$ 253,000	\$ 2,481,188

The general fund transfers to the major and nonmajor governmental funds were made to provide additional resources for current operations. The transfers from the general and the nursing home fund to the bond retirement fund were made for the payment of debt.

B. Interfund balances

Interfund balances consisted of the following at December 31, 2013, as reported on the fund statements:

Payable Fund	Receivable Fund General
Other non-major Governmental Funds	\$44,500
Workers Comp. Self Insurance	153,500
	\$198,000

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

The interfund payable from the workers compensation internal service fund is the result of an advance made in a prior year and not yet repaid at year end.

All interfund balances are expected to be repaid within one year. Interfund balances between governmental funds are eliminated on the government-wide financial statement.

NOTE 22: RELATED ORGANIZATIONS

A. Ashtabula County District Library

The Ashtabula County Commissioners are responsible for appointing a voting majority of the Ashtabula County District Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and durations, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2013.

B. Ashtabula County Port Authority

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

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

C. Ashtabula County Metroparks

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

NOTE 23: JOINTLY GOVERNED ORGANIZATIONS

A. Northeast Ohio Community Alternative Program Facility

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

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 Developmental Disabilities, Mental Health and Recovery Services Board, Ashtabula Area 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.

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

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

D. Heartland East Administrative Services Center (Heartland)

Heartland is a seven-county consortium of Mental Health and Recovery Boards brought together to provide shared services for the purpose of managing ODMH/ODADAS MACSIS related tasks, the multi-agency community services information system. The county board members include: Stark County Community Mental Health Board, Ashtabula County Mental Health and Recovery Services Board, Columbiana County Mental Health and Recovery Services Board, Mental Health and Recovery Services Board of Portage County, Multi-County Mental Health District (Wayne and Holmes Counties) and Alcohol & Drug Addiction Service Board of Stark County. Complete financial statements may be obtained from Heartland Services 800 Market Avenue North Canton, Ohio 44702.

E. North East Ohio Network (N.E.O.N.)

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Portage, Trumbull, Columbiana, Geauga, Lake, Mahoning, Medina, Ashtabula, Lorain, Summit, Wayne and Stark Counties. N.E.O.N. operation is controlled by their board which is comprised of the superintendent's of Developmental Disabilities schools of each participating County. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2013, the County Board of Developmental Disabilities contributed \$128,611.

F. EASTGATE Regional Council of Governments

The EASTGATE Regional Council of Governments is a jointly governed organization created under the provisions of Chapter 167, Ohio Revised Code. EASTGATE is organized as a voluntary organization of local government subdivisions in Ashtabula, Columbiana, Mahoning and Trumbull counties. Each of the participating counties has equal representation and no financial responsibility. EASTGATE's purpose is to foster a cooperative effort in regional planning, programming, and the implementation of regional plans and programs. It is a forum for the discussion and study of common problems of a regional nature and for the development of policy and action recommendations relating thereto. The County paid membership dues totaling \$25,374 in 2013. Financial statements can be obtained from the EASTGATE Regional Council of Governments, 5121 Mahoning Ave., Austintown, Ohio 44515.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

NOTE 24: RELATED PARTY TRANSACTIONS

During 2013 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 \$229,516 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.

NOTE 25: CONTINGENT LIABILITIES

A. *Grants*

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

B. *Litigation*

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

NOTE 26: ASH CRAFT INDUSTRIES – COMPONENT UNIT

A. *Summary of Significant Accounting Policies*

Ash Craft Industries has as its purpose to provide a sheltered workshop for developmentally disabled or mentally retarded adults. The intent of this Organization is to raise the level of physical, mental, social and vocational efficiency in order to help enrollees function in the environment.

Management uses estimates and assumptions in preparing financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

Ash Craft Industries' major source of income is sales to the public and companies. The Organization grants credit on open account (no collateral required) to customers who are located in the Northeast Ohio area, some of which are national companies. Accounts receivable are considered fully collectible by management; therefore, no allowance for bad debts has been provided.

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.

Net position and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net position of the Organization and changes therein are classified and reported as follows:

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

Unrestricted net position – Net position that is not subject to donor-imposed stipulations.

Temporarily restricted net position – Net position subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time.

Permanently restricted net position – Net position subject to donor-imposed stipulations that may be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on related investments for general or specific purposes.

There is no permanently restricted net position at the present time.

Contributions of cash or other assets are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net position is reclassified to unrestricted net position and reported in the statement of activities as assets release from restrictions.

Donations of equipment and capital improvements are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire equipment and capital improvements are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies restricted funds to unrestricted funds at that time.

Equipment and Capital Improvements are carried at cost and include expenditures for major renewals and betterments. Maintenance, repairs, and minor renewals are charged to expense 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.

Inventories are stated at the lower of cost or market. Cost is determined substantially by the first-in, first-out method.

The Organization expenses the cost of advertising when incurred.

Costs are reported by function under program services and supporting services in the statement of activities and functional expenses.

Ash Craft Industries provides a small portion of the services mandated by the State of Ohio to be provided to developmentally disabled adults. Most of the services are provided directly through ACBDD. Ash Craft Industries was established in accordance with the law to provide labor skills training and employment. Some of the costs associated with this program are paid directly by the ACBDD, 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 ACBDD. The in-kind income and expense reported during 2013 and 2012, was \$229,516 and \$241,570, respectively.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

Ash Craft Industries is exempt from taxes in income under Internal Revenue Code Section 501(c)(3) and, therefore no amounts for income taxes are reflected in the accompanying financial statements. The Organization is not a private foundation for income tax purposes. Management is not aware of any transactions that would affect the Organization's tax exempt status.

The Organization evaluates uncertain tax positions, whereby the effect of uncertainty would be recorded if the outcome was considered probable and reasonably estimable. As of December 31, 2013, the Organization had no uncertain tax positions requiring accrual.

The Organization's tax returns are subject to review and examination by federal authorities. The tax returns for the years 2009 through 2012 are open to examination by federal authorities.

B. Cash

Cash is comprised of the following at December 31, 2013:

Cash in checking	\$ 142,749
Cash in savings	35,917
Cash in money market	30,880
Cash in certificates of deposit	<u>66,187</u>
Total	<u>\$ 275,733</u>

C. Building, Equipment and Capital Improvements

The following is a summary of equipment and capital improvements at December 31, 2013:

Buildings	\$ 255,113
Equipment	88,272
Capital improvements	27,257
Vehicle	<u>53,508</u>
	424,150
Less: Accumulated depreciation	<u>(167,255)</u>
Net equipment and capital improvements	<u>\$ 256,895</u>

Depreciation expense for the year ended December 31, 2013 was \$14,676.

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 \$250,000. At December 31, 2013 the Organization had no uninsured cash balances.

E. Temporarily Restricted Net Position

Temporarily restricted net position of \$11,024 at December 31, 2013 were for the following purposes; \$879 for employee of the year, \$6,703 for client activities and \$3,442 for a living memorial.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

F. Concentration of Revenues

For the year ended December 31, 2013, approximately 24 percent of revenue was provided by one customer. A significant reduction in the level of this support revenue could have an effect on Ash/Craft Industries, Inc.

NOTE 27: NORTHEAST OHIO REGIONAL AIRPORT- COMPONENT UNIT

A. Description of Northeast Ohio Regional Airport and Reporting Entity

The Airport

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

B. Summary of Significant Accounting Policies

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

1. Measurement Focus and Basis of Accounting

The Airport's fund is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, liabilities and deferred inflows of resources are included on the statement of net position. The statement of changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made. The Airport uses the full accrual basis of accounting in which revenue is recognized when earned and expenses when incurred.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

2. Cash and Cash Equivalents

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

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general operating fund during 2013 amounted to \$541.

3. Prepayments

Certain payments to vendors reflect the costs applicable to future accounting periods and are recorded as prepaid items in the basic financial statements. These items are reported as assets on the balance sheet using the consumption method. A current asset for the prepaid amounts is recorded at the time of the purchase and the expenditure/expense is reported in the year in which services are consumed.

4. Fuel Inventory

Inventory consists of two types of aviation fuel for sale to customers and is stated at cost, which is determined on a first-in, first-out basis. The cost of inventory is recorded as an expense when sold or used.

5. Capital Assets

All capital assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The Airport maintains a capitalization threshold of one hundred dollars.

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. All reported capital assets except land and construction in progress are depreciated. Depreciation in the enterprise fund is computed using the straight-line basis over the following estimated useful lives:

<u>Estimated Lives</u>	<u>Description</u>
25-40 years	Buildings and Improvements
25-40 years	Improvements other than buildings
5-10 years	Vehicles
3-20 years	Furniture and Equipment

6. Net Position

Net Position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for debt service represents monies set aside for the repayment of debt.

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

7. Operating Revenues and Expenses

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

8. Estimates

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

C. Change in Accounting Principle

For 2013, the Airport has implemented Governmental Accounting Standard Board (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34", and Statement No. 66, "Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62".

GASB Statement No. 61 modifies certain requirements for inclusion of component units in the financial reporting entity, most notably, the fiscal dependency criterion. The implementation of GASB Statement No. 61 did not have an effect on the financial statements of the Airport.

GASB Statement No. 66 resolves conflicting guidance that resulted from the issuance of two pronouncements, Statement No. 54 and Statement No. 62. The implementation of GASB Statement No. 66 did not have an effect on the financial statements of the Airport.

D. Deposits and Investments

The Airport follows the same statutory requirements for deposits and investments as the primary government (See Note 7).

Custodial credit risk is the risk that, in the event of bank failure, the Airport's deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105 percent of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve banks, or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as collateral against all of the public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the Airport.

At year-end, the carrying amount of the Airport's deposits was \$249,631, of which \$2,845 was cash on hand. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2013, \$250,000 of the Airport's bank balance of \$259,169 was covered by the Federal Deposit Insurance Corporation.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2013

E. Operating Lease Agreements

In prior years, the Airport entered into four operating lease agreements for hangar improvements. The hangar improvements were paid for by tenants in exchange for the free use of the hangars for an agreed upon number of years. The terms of these agreements state that the assets will become property of the Airport at conclusion of the agreement.

Two of these hangar have agreements expired and as a result, the assets reverted to the Airport and were capitalized at their current fair market value. The Airport recognized a gain on expired lease transactions in the amount of \$85,190, which is the difference between the leases receivable being carried on the Airport's statement of net position and the fair market value of the assets acquired. This same accounting treatment will be applied to the two remaining leases upon expiration.

F. Long-Term Debt

In 2005 the Airport issued revenue bonds where the government income derived from the constructed assets will be used to retire the debt. The interest rate on the revenue bonds is 4.125 percent and they are scheduled to mature in 2035. Changes in the long-term obligations during 2013 were as follows:

	Amount Outstanding 12/31/12	Additions	Reductions	Amount Outstanding 12/31/13	Amount Due in One Year
Business-Type Activities:					
Revenue Bonds	\$1,206,200	\$0	(\$32,500)	\$1,173,700	\$33,700

The annual requirements to retire this debt are as follows:

Year	2005 Revenue Bonds		
	Principal	Interest	Total
2014	\$33,700	\$48,415	\$82,115
2015	35,200	47,025	82,225
2016	36,600	45,573	82,173
2017	38,200	44,063	82,263
2018	39,700	42,488	82,188
2019 - 2023	224,500	186,478	410,978
2024 - 2028	274,700	136,199	410,899
2029 - 2033	336,300	74,659	410,959
2034 - 2035	154,800	9,641	164,441
Total	\$1,173,700	\$634,541	\$1,808,241

G. Defined Benefit Pension Plans

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

The Airport's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2013, 2012 and 2011 were \$10,870, \$8,778 and \$8,092, respectively. 91 percent has been contributed for 2013 and 100 percent has been contributed for 2012 and 2011. There were no contributions made to the member directed plan for 2013.

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
 December 31, 2013

H. Postemployment Benefits

Like the primary government, the Airport participates in the Ohio Public Employees Retirement System (OPERS); see Note 16.

The Airport's contribution allocated to fund post-employment health care benefits for the years ended December 31, 2013, 2012 and 2011 were \$776, \$2,508 and \$2,312 respectively. 99 percent has been contributed for 2013 and 100 percent has been contributed for 2012 and 2011.

I. Capital Assets

A summary of the Airport's capital assets at December 31, 2013 follows:

	Balance 12/31/2012	Additions	Deletions	Balance 12/31/2013
<i>Capital assets not being depreciated:</i>				
Land	\$108,569	\$0	\$0	\$108,569
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	1,882,075	25,770	0	1,907,845
Improvements other than Buildings	2,220,260	10,810	0	2,231,070
Vehicles	421,724	70,061	0	491,785
Furniture and Equipment	111,705	34,356	0	146,061
<i>Total capital assets being depreciated:</i>	<u>4,635,764</u>	<u>140,997</u>	<u>0</u>	<u>4,776,761</u>
<i>Less accumulated depreciation:</i>				
Buildings and Improvements	(428,031)	(50,892)	0	(478,923)
Improvements other than Buildings	(560,285)	(69,288)	0	(629,573)
Vehicles	(367,013)	(16,646)	0	(383,659)
Furniture and Equipment	(51,570)	(15,619)	0	(67,189)
<i>Total accumulated depreciation</i>	<u>(1,406,899)</u>	<u>(152,445)</u>	<u>0</u>	<u>(1,559,344)</u>
<i>Total capital assets being depreciated, net</i>	<u>3,228,865</u>	<u>(11,448)</u>	<u>0</u>	<u>3,217,417</u>
Total Capital Assets, Net	<u>\$3,337,434</u>	<u>(\$11,448)</u>	<u>\$0</u>	<u>\$3,325,986</u>

J. Risk Management

The Airport maintains commercial insurance for the following risks:

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements (Continued)
December 31, 2013

K. Contingent Liability

The Airport receives financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits may require refunding to grantor agencies. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements included herein or on the overall financial position of the Airport as of December 31, 2013.

L. Contributions ad Donations

The Airport receives significant contributions and donations which help it to operate. During 2013, the Airport received \$95,000 from the County and \$429,407 from other donors.

M. Contingencies

The Airport is a defendant in a lawsuit arising in the normal course of business. The Airport's management does not believe an unfavorable outcome is probable and due to the nature of the very general and wide-sweeping allegations of plaintiff, management believes there is little probability of a judgment that would materially affect the financial statements.

N. Subsequent Event

The Airport is in the process of securing a grant from the Federal Aviation Administration (FAA) under the Airport Improvement Program (AIP) in order to completely rehabilitate and shift the runway, while expanding essential safety areas, ensuring a safer more versatile facility well into the next 20 years. The Airport expects to receive \$302,094, which it will receive over three years in stages: planning, engineering, and environmental permitting in the first year, preparation and construction over the following two years. Current funding for the project is 90 percent FAA and 10 percent private funding through the Cleveland Foundation.

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2013

The County reports its infrastructure of roads and bridges using the modified approach, whereby the County has elected not to depreciate these assets since they are managed using an asset management system with certain specified characteristics and the County documents that the assets are being preserved at, or above, a condition level it has established and disclosed. The following disclosures pertain to this condition assessment and the budgeted and actual expenditures for the preservation of these assets.

County Roads

The condition of road pavement is assessed by the County Engineer, by using an internal pavement management program, an effective method for calculating the condition of the various roadways in the County system. This program assigns a Pavement Condition Rating (PCR) number to each section of roadway based on physical inspection data collected. The PCR is comprised of various ratings of the individual elements of the structure and an overall ranking of between zero and one hundred is assigned.

It is the policy of the County Engineer that County roads be maintained at an average PCR of 60 to 65, and that a condition assessment for County roads is performed annually.

The following summarizes the results of the three most recent County Engineer's condition assessments of County roads:

2013		2012		2011	
Centerline Miles	Average PCR	Centerline Miles	Average PCR	Centerline Miles	Average PCR
347	67.32	347	69.32	347	66.88

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2013	\$4,860,716	\$4,385,553	\$475,163
2012	4,694,191	4,196,668	497,523
2011	4,871,000	4,448,094	422,906
2010	4,342,011	1,737,883	2,604,128
2009	4,883,955	4,048,186	835,769
2008	4,687,403	4,098,130	589,273
2007	4,089,185	4,021,138	68,047
2006	6,242,373	5,899,568	342,805

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2013

County Bridges

The condition of the County's bridges is determined using a General Appraisal Rating which is a condition coding system developed by the Federal Highway Administration. The General Appraisal Rating is comprised of various ratings of the individual elements of the structure and an overall ranking of between zero and nine is assigned. The ranking is as follows:

Numerical Ranking	Condition Ranking
7 to 9	Good
5 to 6	Fair
3 to 4	Poor
0 to 2	Critical

It is the policy of the County Engineer that County bridges be maintained at an average condition ranking of 6 or better. In accordance with the Ohio Revised Code, each bridge is inspected annually.

The following summarizes the results of the three most recent condition assessments of County bridges and bridge culverts:

2013		2012		2011	
Number of Bridges	Average Condition Ranking	Number of Bridges	Average Condition Ranking	Number of Bridges	Average Condition Ranking
905	6.93	907	7.07	907	7.01

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2013	\$1,497,267	\$1,384,979	\$112,288
2012	1,477,254	1,314,165	163,089
2011	1,355,850	1,004,786	351,064
2010	1,368,193	1,242,650	125,543
2009	1,521,730	1,219,212	302,518
2008	2,003,855	1,796,136	207,719
2007	1,090,659	1,221,094	(130,435)
2006	2,104,738	1,862,702	242,036

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

Combining Statements -- Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

Ditch Maintenance Fund – To account for the monies to be expended for irrigation ditches within the County.

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.

Delinquent Real Estate Tax Assessment Collection – Prosecutor Fund – To account for one half of the 5% collected on 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.

Delinquent Real Estate Tax Assessment Collection - Treasurer Fund – To account for one half of the 5% collected on delinquent real estate taxes, personal property taxes and manufactured home taxes for the purpose of collecting delinquent real estate taxes.

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.

Sheriff's Policing Revolving Fund – To account for charges for services revenue and expenditures for the sheriff's revolving fund program.

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

Community Mental Health Fund – To account for a County-wide property tax 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 Agency Fund – To account for the funds 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.

Nonmajor Special Revenue Funds (Continued)

Citizens Corp. Program Fund – To account for the State grant and related expenditures related to the citizens corp. program.

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

County Law Library Board Fund – To account for fines and forfeitures received from various Courts under Ohio Revised Code Section 3375.50 to .53, inclusive.

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

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

Eastern County and Western County Courts OVI/IDIAM Funds – To account for certain fines collected by the two County Courts.

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

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

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

Common Pleas Special Probation Fund – To account for revenues collected for probation services from various County Courts.

Eastern Court Special Probation Fund – To account for revenues collected for special probation fees from Common Pleas, Eastern County and Western County Courts.

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

Probate Court Conduct of Business Fund – To account for court costs expended on specific supplies as stated within the Revised Code.

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

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

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

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

Nonmajor Special Revenue Funds (Continued)

VAWA Pass Through Fund – To account for the pass-through Ohio Criminal Justice Services grant funds from to the local battered woman shelter.

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.

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

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

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

Workforce Development Fund – To account for activity related to the Workforce Investment Act.

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

COPS Grant Fund – To account for grant expenditures combating illegal drug activity in the County.

OVI Task Force Grant Fund – To account for grant expenditures enforcing traffic laws in County

Adult Drug Court DOJ Grant – To account for grant expenditures related to the Program to help build and/or expand drug court capacity to reduce crime and substance abuse among high risk, high need offenders.

Governor’s Public Safety HVEO Fund – To account for state grant expenditures by the Sheriff.

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

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.

Title IV-E Placement Juvenile Court Fund – To account for Title IV-E federal grant funds for the benefit of children in the juvenile court system.

Title IV-E Foster/Probation Juvenile Court Fund – To account for Title IV-E federal grant funds for the benefit of children in the foster care.

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.

Convention Facilities Authority Fund – To account for the 2 percent excise tax on lodging within the County and to assist the County in paying the cost of the Geneva Sate Park Lodge. The operations of this fund are not budgeted.

Nonmajor Debt Service Fund

Debt Service Funds are used to account for the accumulation of resources for and the payment of, principal and interest on general long-term debt and related costs. Following is a description of the County's Nonmajor debt service fund:

Redevelopment Tax Equivalent Fund – To account for the various donations and TIF funds and the related principal and interest payments on the County's Cook Road Improvement TIF loan. The operations of this fund are not budgeted.

Nonmajor Capital Projects Funds

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

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

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

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

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 11,587,746	\$ 617,022	\$ 4,372,135	\$ 16,576,903
Cash and Cash Equivalents:				
In Segregated Accounts	412,349	-	-	412,349
Receivables:				
Property Taxes	518,635	-	-	518,635
Other Local Taxes	28,387	-	-	28,387
Accounts	167,913	-	7,470	175,383
Special Assessments	203,183	46,287	-	249,470
Due from Other Governments	1,171,469	-	-	1,171,469
Materials and Supplies Inventory	451	-	-	451
Loans Receivable	1,989,084	-	-	1,989,084
<i>Total Assets</i>	<u>\$ 16,079,217</u>	<u>\$ 663,309</u>	<u>\$ 4,379,605</u>	<u>\$ 21,122,131</u>
Liabilities, Deferred Inflows and Fund Balances				
Liabilities				
Accounts Payable	\$ 391,058	\$ -	\$ 7,714	\$ 398,772
Contracts Payable	-	-	293,921	293,921
Accrued Wages and Benefits	180,061	-	3,124	183,185
Interfund Payable	44,500	-	-	44,500
Intergovernmental Payable	151,140	-	815	151,955
<i>Total Liabilities</i>	<u>766,759</u>	<u>-</u>	<u>305,574</u>	<u>1,072,333</u>
Deferred Inflows of Resources				
Property Taxes	464,000	-	-	464,000
Unavailable Revenue	488,563	46,287	1,144	535,994
<i>Total Deferred Inflows of Resources</i>	<u>952,563</u>	<u>46,287</u>	<u>1,144</u>	<u>999,994</u>
Fund Balances				
Nonspendable:				
Inventory	451	-	-	451
Loans	1,989,084	-	-	1,989,084
Restricted for:				
Public Assistance/Human Services	3,654,725	-	-	3,654,725
Health Programs	195,592	-	-	195,592
Judicial/Public Safety Grants & Programs	4,247,924	-	-	4,247,924
Economic Development	1,087,575	-	-	1,087,575
Children's Services	672,135	-	-	672,135
General Government Operations	1,909,581	-	-	1,909,581
Lodge	134,462	-	-	134,462
Other Purposes	514,905	-	-	514,905
Capital Projects	-	-	4,072,887	4,072,887
Committed for:				
Debt Service	-	617,022	-	617,022
Unassigned (Deficit)	(46,539)	-	-	(46,539)
<i>Total Fund Balances</i>	<u>14,359,895</u>	<u>617,022</u>	<u>4,072,887</u>	<u>19,049,804</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 16,079,217</u>	<u>\$ 663,309</u>	<u>\$ 4,379,605</u>	<u>\$ 21,122,131</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property & Other Local Taxes	\$ 1,053,801	\$ -	\$ -	\$ 1,053,801
Charges for Services	3,987,891	-	160,891	4,148,782
Fines and Forfeitures	298,483	-	-	298,483
Intergovernmental	7,498,838	-	18,143	7,516,981
Special Assessments	202,349	69,147	-	271,496
Interest	173,147	-	2,957	176,104
Contributions and Donations	21,663	21,827	-	43,490
Other	641,015	-	302	641,317
<i>Total Revenues</i>	<u>13,877,187</u>	<u>90,974</u>	<u>182,293</u>	<u>14,150,454</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	3,046,817	-	357,199	3,404,016
Judicial	867,674	-	133,681	1,001,355
Public Safety	2,363,739	-	-	2,363,739
Public Works	321,169	61,714	-	382,883
Health	3,158,108	-	-	3,158,108
Human Services	1,744,140	-	6,070	1,750,210
Conservation and Recreation	39,576	-	-	39,576
Capital Outlay	-	-	538,633	538,633
Debt Service:				
Principal Retirement	27,121	3,374	85,000	115,495
Interest and Fiscal Charges	-	5,204	-	5,204
<i>Total Expenditures</i>	<u>11,568,344</u>	<u>70,292</u>	<u>1,120,583</u>	<u>12,759,219</u>
<i>Excess of Revenues</i> <i>Over (Under) Expenditures</i>	<u>2,308,843</u>	<u>20,682</u>	<u>(938,290)</u>	<u>1,391,235</u>
Other Financing Sources (Uses)				
Proceeds of Refunding Bonds Issued	-	-	2,000,000	2,000,000
Contributions to Lodge	(225,000)	-	-	(225,000)
Transfers In	207,000	-	52,191	259,191
Transfers Out	(1,113,546)	-	-	(1,113,546)
<i>Total Financing Sources (Uses)</i>	<u>(1,131,546)</u>	<u>-</u>	<u>2,052,191</u>	<u>920,645</u>
Extraordinary Item				
Sale of Capacity Rights	-	-	1,674,400	1,674,400
<i>Net Change in Fund Balance</i>	1,177,297	20,682	2,788,301	3,986,280
<i>Fund Balance Beginning of Year</i>	<u>13,182,598</u>	<u>596,340</u>	<u>1,284,586</u>	<u>15,063,524</u>
<i>Fund Balance End of Year</i>	<u>\$ 14,359,895</u>	<u>\$ 617,022</u>	<u>\$ 4,072,887</u>	<u>\$ 19,049,804</u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013

	Dog and Kennel	Real Estate Assessment	Solid Waste Planning	Ditch Maintenance	Viaduct Lighting	Delinquent Real Estate Tax Assessment Collection Prosecutor
Assets						
Equity in Pooled Cash and Cash Equivalents	\$ 210,603	\$ 1,607,491	\$ 197,769	\$ 18,392	\$ 4,935	\$ 196,421
Cash and Cash Equivalents:						
In Segregated Accounts	-	-	-	-	-	-
Receivables:						
Property Taxes	-	-	-	-	-	-
Other Local Taxes	-	-	-	-	-	-
Accounts	-	-	22,501	-	-	-
Special Assessments	-	-	-	-	-	-
Due from Other Governments	-	3,346	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-
Loans Receivable	-	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 210,603</u>	<u>\$ 1,610,837</u>	<u>\$ 220,270</u>	<u>\$ 18,392</u>	<u>\$ 4,935</u>	<u>\$ 196,421</u>
Liabilities, Deferred Inflows and Fund Balances						
Liabilities						
Accounts Payable	\$ 1,883	\$ 88,684	\$ 5,308	\$ -	\$ -	\$ -
Accrued Wages and Benefits	3,612	24,919	1,708	-	-	2,383
Interfund Payable	-	-	-	-	-	-
Intergovernmental Payable	1,449	7,306	17,662	-	-	921
<i>Total Liabilities</i>	<u>6,944</u>	<u>120,909</u>	<u>24,678</u>	<u>-</u>	<u>-</u>	<u>3,304</u>
Deferred Inflows of Resources						
Property Taxes	-	-	-	-	-	-
Unavailable Revenue	-	3,346	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>3,346</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances						
Nonspendable:						
Inventory	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Restricted for:						
Public Assistance/Human Services	-	-	-	-	-	-
Health Programs	-	-	195,592	-	-	-
Judicial/Public Safety Grants & Programs	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Children's Services	-	-	-	-	-	-
General Government Operations	-	1,486,582	-	-	-	193,117
Lodge	-	-	-	-	-	-
Other Purposes	203,659	-	-	18,392	4,935	-
Unassigned (Deficit)	-	-	-	-	-	-
<i>Total Fund Balances</i>	<u>203,659</u>	<u>1,486,582</u>	<u>195,592</u>	<u>18,392</u>	<u>4,935</u>	<u>193,117</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 210,603</u>	<u>\$ 1,610,837</u>	<u>\$ 220,270</u>	<u>\$ 18,392</u>	<u>\$ 4,935</u>	<u>\$ 196,421</u>

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2013

	Treasurer Prepay Interest	Delinquent Real Estate Tax Assessment Collection Treasurer	Enforcement and Education	Sheriff's Policing Revolving Fund	Inmate Medical	Community Mental Health
Assets						
Equity in Pooled Cash and Cash Equivalents	\$ 33,086	\$ 203,799	\$ 57,349	\$ 2,856	\$ 59,607	\$ 2,934,697
Cash and Cash Equivalents:						
In Segregated Accounts	-	-	-	-	-	325
Receivables:						
Property Taxes	-	-	-	-	-	518,635
Other Local Taxes	-	-	-	-	-	-
Accounts	-	-	34	-	-	-
Special Assessments	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	409,094
Materials and Supplies Inventory	-	-	-	-	-	-
Loans Receivable	-	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 33,086</u>	<u>\$ 203,799</u>	<u>\$ 57,383</u>	<u>\$ 2,856</u>	<u>\$ 59,607</u>	<u>\$ 3,862,751</u>
Liabilities, Deferred Inflows and Fund Balances						
Liabilities						
Accounts Payable	\$ -	\$ 1,329	\$ -	\$ -	\$ 6,712	\$ 122,791
Accrued Wages and Benefits	-	4,387	-	9,660	-	15,090
Interfund Payable	-	-	-	-	-	-
Intergovernmental Payable	-	1,287	-	3,195	776	15,657
<i>Total Liabilities</i>	<u>-</u>	<u>7,003</u>	<u>-</u>	<u>12,855</u>	<u>7,488</u>	<u>153,538</u>
Deferred Inflows of Resources						
Property Taxes	-	-	-	-	-	464,000
Unavailable Revenue	-	-	-	-	-	104,520
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>568,520</u>
Fund Balances						
Nonspendable:						
Inventory	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Restricted for:						
Public Assistance/Human Services	-	-	-	-	-	3,140,693
Health Programs	-	-	-	-	-	-
Judicial/Public Safety Grants & Programs	-	-	-	-	52,119	-
Economic Development	-	-	-	-	-	-
Children's Services	-	-	-	-	-	-
General Government Operations	33,086	196,796	-	-	-	-
Lodge	-	-	-	-	-	-
Other Purposes	-	-	57,383	-	-	-
Unassigned (Deficit)	-	-	-	(9,999)	-	-
<i>Total Fund Balances</i>	<u>33,086</u>	<u>196,796</u>	<u>57,383</u>	<u>(9,999)</u>	<u>52,119</u>	<u>3,140,693</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 33,086</u>	<u>\$ 203,799</u>	<u>\$ 57,383</u>	<u>\$ 2,856</u>	<u>\$ 59,607</u>	<u>\$ 3,862,751</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2013

	Emergency Management Agency	Emergency 911 Calling	County Law Library	Community Development Block Grant	County Courts Special Projects	Eastern County Court OVI/IDIAM
Assets						
Equity in Pooled Cash and Cash Equivalents	\$ 394,401	\$ 1,471,630	\$ 197,613	\$ 366,088	\$ 399,129	\$ 37,952
Cash and Cash Equivalents:						
In Segregated Accounts	-	-	-	-	-	-
Receivables:						
Property Taxes	-	-	-	-	-	-
Other Local Taxes	-	-	-	-	-	-
Accounts	47,299	-	11,635	-	8,780	621
Special Assessments	-	203,183	-	-	-	-
Due from Other Governments	42,792	-	-	146,981	-	-
Materials and Supplies Inventory	-	-	-	-	-	-
Loans Receivable	-	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 484,492</u>	<u>\$ 1,674,813</u>	<u>\$ 209,248</u>	<u>\$ 513,069</u>	<u>\$ 407,909</u>	<u>\$ 38,573</u>
Liabilities, Deferred Inflows and Fund Balances						
Liabilities						
Accounts Payable	\$ 505	\$ 28,353	\$ 6,781	\$ 59,095	\$ 2,704	\$ -
Accrued Wages and Benefits	7,167	1,223	1,557	2,523	3,765	-
Interfund Payable	-	-	-	15,000	-	-
Intergovernmental Payable	2,527	396	454	19,440	1,096	-
<i>Total Liabilities</i>	<u>10,199</u>	<u>29,972</u>	<u>8,792</u>	<u>96,058</u>	<u>7,565</u>	<u>-</u>
Deferred Inflows of Resources						
Property Taxes	-	-	-	-	-	-
Unavailable Revenue	-	203,183	-	132,981	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>203,183</u>	<u>-</u>	<u>132,981</u>	<u>-</u>	<u>-</u>
Fund Balances						
Nonspendable:						
Inventory	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Restricted for:						
Public Assistance/Human Services	-	-	-	-	-	-
Health Programs	-	-	-	-	-	-
Judicial/Public Safety Grants & Programs	474,293	1,441,658	200,456	-	400,344	38,573
Economic Development	-	-	-	284,030	-	-
Children's Services	-	-	-	-	-	-
General Government Operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other Purposes	-	-	-	-	-	-
Unassigned (Deficit)	-	-	-	-	-	-
<i>Total Fund Balances</i>	<u>474,293</u>	<u>1,441,658</u>	<u>200,456</u>	<u>284,030</u>	<u>400,344</u>	<u>38,573</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 484,492</u>	<u>\$ 1,674,813</u>	<u>\$ 209,248</u>	<u>\$ 513,069</u>	<u>\$ 407,909</u>	<u>\$ 38,573</u>

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2013

	Western County Court OVI/IDIAM	Common Pleas Special Projects	Juvenile Court Special Projects	Common Pleas Special Probation	Eastern Court Special Probation	Child Support
Assets						
Equity in Pooled Cash and Cash Equivalents	\$ 29,390	\$ 939,950	\$ 39,236	\$ 11,601	\$ 171,787	\$ 369,425
Cash and Cash Equivalents:						
In Segregated Accounts	-	-	-	-	-	-
Receivables:						
Property Taxes	-	-	-	-	-	-
Other Local Taxes	-	-	-	-	-	-
Accounts	500	812	1,911	-	7,198	55,014
Special Assessments	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	9,000
Materials and Supplies Inventory	-	-	-	-	-	-
Loans Receivable	-	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 29,890</u>	<u>\$ 940,762</u>	<u>\$ 41,147</u>	<u>\$ 11,601</u>	<u>\$ 178,985</u>	<u>\$ 433,439</u>
Liabilities, Deferred Inflows and Fund Balances						
Liabilities						
Accounts Payable	\$ 740	\$ 438	\$ 909	\$ -	\$ -	\$ 976
Accrued Wages and Benefits	-	11,389	-	-	2,743	44,743
Interfund Payable	-	-	-	-	-	-
Intergovernmental Payable	-	3,456	-	-	810	48,943
<i>Total Liabilities</i>	<u>740</u>	<u>15,283</u>	<u>909</u>	<u>-</u>	<u>3,553</u>	<u>94,662</u>
Deferred Inflows of Resources						
Property Taxes	-	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances						
Nonspendable:						
Inventory	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Restricted for:						
Public Assistance/Human Services	-	-	-	-	-	338,777
Health Programs	-	-	-	-	-	-
Judicial/Public Safety Grants & Programs	29,150	925,479	40,238	11,601	175,432	-
Economic Development	-	-	-	-	-	-
Children's Services	-	-	-	-	-	-
General Government Operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other Purposes	-	-	-	-	-	-
Unassigned (Deficit)	-	-	-	-	-	-
<i>Total Fund Balances</i>	<u>29,150</u>	<u>925,479</u>	<u>40,238</u>	<u>11,601</u>	<u>175,432</u>	<u>338,777</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 29,890</u>	<u>\$ 940,762</u>	<u>\$ 41,147</u>	<u>\$ 11,601</u>	<u>\$ 178,985</u>	<u>\$ 433,439</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2013

	Probate Court Conduct of Business	Probate Dispute Resolution	VAWA Marriage License	Indigent Guardianship	Indigent Drivers Alcohol Treatment	VAWA Pass Through
Assets						
Equity in Pooled Cash and Cash Equivalents	\$ 1,437	\$ 70,853	\$ 23,065	\$ 16,369	\$ 153,406	\$ 8,797
Cash and Cash Equivalents:						
In Segregated Accounts	-	-	-	-	-	-
Receivables:						
Property Taxes	-	-	-	-	-	-
Other Local Taxes	-	-	-	-	-	-
Accounts	56	3,947	952	1,430	1,043	-
Special Assessments	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-
Loans Receivable	-	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 1,493</u>	<u>\$ 74,800</u>	<u>\$ 24,017</u>	<u>\$ 17,799</u>	<u>\$ 154,449</u>	<u>\$ 8,797</u>
Liabilities, Deferred Inflows and Fund Balances						
Liabilities						
Accounts Payable	\$ -	\$ 1,873	\$ -	\$ -	\$ -	\$ -
Accrued Wages and Benefits	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-
Intergovernmental Payable	-	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>1,873</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources						
Property Taxes	-	-	-	-	-	-
Unavailable Revenue	21	2,272	357	760	-	-
<i>Total Deferred Inflows of Resources</i>	<u>21</u>	<u>2,272</u>	<u>357</u>	<u>760</u>	<u>-</u>	<u>-</u>
Fund Balances						
Nonspendable:						
Inventory	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Restricted for:						
Public Assistance/Human Services	-	-	-	-	-	-
Health Programs	-	-	-	-	-	-
Judicial/Public Safety Grants & Programs	1,472	70,655	-	-	154,449	-
Economic Development	-	-	-	-	-	-
Children's Services	-	-	-	-	-	-
General Government Operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other Purposes	-	-	23,660	17,039	-	8,797
Unassigned (Deficit)	-	-	-	-	-	-
<i>Total Fund Balances</i>	<u>1,472</u>	<u>70,655</u>	<u>23,660</u>	<u>17,039</u>	<u>154,449</u>	<u>8,797</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,493</u>	<u>\$ 74,800</u>	<u>\$ 24,017</u>	<u>\$ 17,799</u>	<u>\$ 154,449</u>	<u>\$ 8,797</u>

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2013

	Ohio Crime Victims	Drug Task Force	Community Corrections	Youth Services	Workforce Development	Northern Border Initiative
Assets						
Equity in Pooled Cash and Cash Equivalents	\$ 5,573	\$ 377	\$ 41,207	\$ 323,425	\$ 46,308	\$ 50,718
Cash and Cash Equivalents:						
In Segregated Accounts	-	-	-	-	-	-
Receivables:						
Property Taxes	-	-	-	-	-	-
Other Local Taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Due from Other Governments	6,346	-	-	369,191	114,048	-
Materials and Supplies Inventory	-	-	-	-	-	-
Loans Receivable	-	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 11,919</u>	<u>\$ 377</u>	<u>\$ 41,207</u>	<u>\$ 692,616</u>	<u>\$ 160,356</u>	<u>\$ 50,718</u>
Liabilities, Deferred Inflows and Fund Balances						
Liabilities						
Accounts Payable	\$ 6	\$ -	\$ -	\$ 984	\$ 35,310	\$ -
Accrued Wages and Benefits	2,143	2,628	10,075	15,143	-	-
Interfund Payable	-	20,000	-	-	-	-
Intergovernmental Payable	1,188	720	2,911	4,354	-	-
<i>Total Liabilities</i>	<u>3,337</u>	<u>23,348</u>	<u>12,986</u>	<u>20,481</u>	<u>35,310</u>	<u>-</u>
Deferred Inflows of Resources						
Property Taxes	-	-	-	-	-	-
Unavailable Revenue	3,571	-	-	-	28,578	-
<i>Total Deferred Inflows of Resources</i>	<u>3,571</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,578</u>	<u>-</u>
Fund Balances						
Nonspendable:						
Inventory	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Restricted for:						
Public Assistance/Human Services	-	-	28,221	-	-	-
Health Programs	-	-	-	-	-	-
Judicial/Public Safety Grants & Programs	5,011	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Children's Services	-	-	-	672,135	-	-
General Government Operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other Purposes	-	-	-	-	96,468	50,718
Unassigned (Deficit)	-	(22,971)	-	-	-	-
<i>Total Fund Balances</i>	<u>5,011</u>	<u>(22,971)</u>	<u>28,221</u>	<u>672,135</u>	<u>96,468</u>	<u>50,718</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 11,919</u>	<u>\$ 377</u>	<u>\$ 41,207</u>	<u>\$ 692,616</u>	<u>\$ 160,356</u>	<u>\$ 50,718</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2013

	COPS Grant	OVI Task Force Grant	Adult Drug Court DOJ Grant	Governor's Public Safety HVEO	HUD Special Housing Voucher	Special Emergency Planning
Assets						
Equity in Pooled Cash and Cash Equivalents	\$ 47,284	\$ 39,501	\$ 35,683	\$ 6,585	\$ 471	\$ 66,619
Cash and Cash Equivalents:						
In Segregated Accounts	-	-	-	-	-	-
Receivables:						
Property Taxes	-	-	-	-	-	-
Other Local Taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Due from Other Governments	37,847	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-	-
Loans Receivable	-	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 85,131</u>	<u>\$ 39,501</u>	<u>\$ 35,683</u>	<u>\$ 6,585</u>	<u>\$ 471</u>	<u>\$ 66,619</u>
Liabilities, Deferred Inflows and Fund Balances						
Liabilities						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Wages and Benefits	6,037	-	1,536	-	-	-
Interfund Payable	9,500	-	-	-	-	-
Intergovernmental Payable	1,859	-	293	-	14,040	-
<i>Total Liabilities</i>	<u>17,396</u>	<u>-</u>	<u>1,829</u>	<u>-</u>	<u>14,040</u>	<u>-</u>
Deferred Inflows of Resources						
Property Taxes	-	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances						
Nonspendable:						
Inventory	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Restricted for:						
Public Assistance/Human Services	-	-	-	-	-	-
Health Programs	-	-	-	-	-	-
Judicial/Public Safety Grants & Programs	67,735	39,501	-	6,585	-	66,619
Economic Development	-	-	-	-	-	-
Children's Services	-	-	-	-	-	-
General Government Operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other Purposes	-	-	33,854	-	-	-
Unassigned (Deficit)	-	-	-	-	(13,569)	-
<i>Total Fund Balances</i>	<u>67,735</u>	<u>39,501</u>	<u>33,854</u>	<u>6,585</u>	<u>(13,569)</u>	<u>66,619</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 85,131</u>	<u>\$ 39,501</u>	<u>\$ 35,683</u>	<u>\$ 6,585</u>	<u>\$ 471</u>	<u>\$ 66,619</u>

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2013

	Title IV-E Placement Juvenile Court	Title IV-E Foster/ Probation Juvenile Court	503 Corporation	Convention Facilities Authority	Total Nonmajor Special Revenue Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 34,507	\$ 148,730	\$ 511,624	\$ -	\$ 11,587,746
Cash and Cash Equivalents:					
In Segregated Accounts	-	-	296,280	115,744	412,349
Receivables:					
Property Taxes	-	-	-	-	518,635
Other Local Taxes	-	-	-	28,387	28,387
Accounts	-	-	4,180	-	167,913
Special Assessments	-	-	-	-	203,183
Due from Other Governments	32,824	-	-	-	1,171,469
Materials and Supplies Inventory	-	-	451	-	451
Loans Receivable	-	-	1,989,084	-	1,989,084
<i>Total Assets</i>	<u>\$ 67,331</u>	<u>\$ 148,730</u>	<u>\$ 2,801,619</u>	<u>\$ 144,131</u>	<u>\$ 16,079,217</u>
Liabilities, Deferred Inflows and Fund Balances					
Liabilities					
Accounts Payable	\$ 11,803	\$ -	\$ 4,205	\$ 9,669	\$ 391,058
Accrued Wages and Benefits	-	1,296	4,334	-	180,061
Interfund Payable	-	-	-	-	44,500
Intergovernmental Payable	-	400	-	-	151,140
<i>Total Liabilities</i>	<u>11,803</u>	<u>1,696</u>	<u>8,539</u>	<u>9,669</u>	<u>766,759</u>
Deferred Inflows of Resources					
Property Taxes	-	-	-	-	464,000
Unavailable Revenue	8,974	-	-	-	488,563
<i>Total Deferred Inflows of Resources</i>	<u>8,974</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>952,563</u>
Fund Balances					
Nonspendable:					
Inventory	-	-	451	-	451
Loans	-	-	1,989,084	-	1,989,084
Restricted for:					
Public Assistance/Human Services	-	147,034	-	-	3,654,725
Health Programs	-	-	-	-	195,592
Judicial/Public Safety Grants & Programs	46,554	-	-	-	4,247,924
Economic Development	-	-	803,545	-	1,087,575
Children's Services	-	-	-	-	672,135
General Government Operations	-	-	-	-	1,909,581
Lodge	-	-	-	134,462	134,462
Other Purposes	-	-	-	-	514,905
Unassigned (Deficit)	-	-	-	-	(46,539)
<i>Total Fund Balances</i>	<u>46,554</u>	<u>147,034</u>	<u>2,793,080</u>	<u>134,462</u>	<u>14,359,895</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 67,331</u>	<u>\$ 148,730</u>	<u>\$ 2,801,619</u>	<u>\$ 144,131</u>	<u>\$ 16,079,217</u>

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013*

	Dog and Kennel	Real Estate Assessment	Solid Waste Planning	Ditch Maintenance	Viaduct Lighting	Delinquent Real Estate Tax Assessment Collection Prosecutor
Revenues						
Property & Other Local Taxes	\$ -	\$ 182,589	\$ -	\$ -	\$ -	\$ -
Charges for Services	109,942	1,202,322	246,090	-	-	141,943
Fines and Forfeitures	3,160	-	-	-	-	-
Intergovernmental	-	18,430	-	-	-	-
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	38	-	-
Contributions and Donations	7	-	-	-	-	-
Other	208	25,775	7,070	-	-	6,525
<i>Total Revenues</i>	<u>113,317</u>	<u>1,429,116</u>	<u>253,160</u>	<u>38</u>	<u>-</u>	<u>148,468</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	-	1,498,653	-	-	-	124,657
Judicial	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Health	176,320	-	338,563	-	-	-
Human Services	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>176,320</u>	<u>1,498,653</u>	<u>338,563</u>	<u>-</u>	<u>-</u>	<u>124,657</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(63,003)</u>	<u>(69,537)</u>	<u>(85,403)</u>	<u>38</u>	<u>-</u>	<u>23,811</u>
Other Financing Sources (Uses)						
Contributions to Lodge	-	-	-	-	-	-
Transfers In	70,000	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<i>Total Financing Sources (Uses)</i>	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	6,997	(69,537)	(85,403)	38	-	23,811
<i>Fund Balance Beginning of Year</i>	<u>196,662</u>	<u>1,556,119</u>	<u>280,995</u>	<u>18,354</u>	<u>4,935</u>	<u>169,306</u>
<i>Fund Balance End of Year</i>	<u>\$ 203,659</u>	<u>\$ 1,486,582</u>	<u>\$ 195,592</u>	<u>\$ 18,392</u>	<u>\$ 4,935</u>	<u>\$ 193,117</u>

(continued)

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)*
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Treasurer Prepay Interest	Delinquent Real Estate Tax Assessment Collection Treasurer	Enforcement and Education	Sheriff's Policing Revolving Fund	Inmate Medical	Community Mental Health
Revenues						
Property & Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 561,029
Charges for Services	-	181,618	-	233,194	52,272	-
Fines and Forfeitures	-	-	1,420	-	-	-
Intergovernmental	-	-	-	-	-	2,565,115
Special Assessments	-	-	-	-	-	-
Interest	1,120	-	-	-	-	-
Contributions and Donations	-	-	-	-	-	2,725
Other	30	499	-	599	9,884	165,597
<i>Total Revenues</i>	<u>1,150</u>	<u>182,117</u>	<u>1,420</u>	<u>233,793</u>	<u>62,156</u>	<u>3,294,466</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	-	166,862	-	-	-	-
Judicial	-	-	-	-	-	-
Public Safety	-	-	-	273,681	72,329	-
Public Works	-	-	-	-	-	-
Health	-	-	-	-	-	2,404,340
Human Services	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>166,862</u>	<u>-</u>	<u>273,681</u>	<u>72,329</u>	<u>2,404,340</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,150</u>	<u>15,255</u>	<u>1,420</u>	<u>(39,888)</u>	<u>(10,173)</u>	<u>890,126</u>
Other Financing Sources (Uses)						
Contributions to Lodge	-	-	-	-	-	-
Transfers In	-	-	-	62,000	-	-
Transfers Out	-	-	-	-	-	-
<i>Total Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,000</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>1,150</u>	<u>15,255</u>	<u>1,420</u>	<u>22,112</u>	<u>(10,173)</u>	<u>890,126</u>
<i>Fund Balance Beginning of Year</i>	<u>31,936</u>	<u>181,541</u>	<u>55,963</u>	<u>(32,111)</u>	<u>62,292</u>	<u>2,250,567</u>
<i>Fund Balance End of Year</i>	<u>\$ 33,086</u>	<u>\$ 196,796</u>	<u>\$ 57,383</u>	<u>\$ (9,999)</u>	<u>\$ 52,119</u>	<u>\$ 3,140,693</u>

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)*
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Emergency Management Agency	Emergency 911 Calling	County Law Library	Community Development Block Grant	County Courts Special Projects
Revenues					
Property & Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	234,657	216,616	-	-	136,374
Fines and Forfeitures	-	-	195,810	-	-
Intergovernmental	190,048	-	-	750,737	-
Special Assessments	-	202,349	-	-	-
Interest	-	-	-	-	-
Contributions and Donations	-	-	18,000	-	-
Other	10,692	-	6,609	102,326	428
<i>Total Revenues</i>	<u>435,397</u>	<u>418,965</u>	<u>220,419</u>	<u>853,063</u>	<u>136,802</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	1,018,030	-
Judicial	-	-	171,962	-	166,637
Public Safety	326,852	269,740	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
<i>Total Expenditures</i>	<u>326,852</u>	<u>269,740</u>	<u>171,962</u>	<u>1,018,030</u>	<u>166,637</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>108,545</u>	<u>149,225</u>	<u>48,457</u>	<u>(164,967)</u>	<u>(29,835)</u>
Other Financing Sources (Uses)					
Contributions to Lodge	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	108,545	149,225	48,457	(164,967)	(29,835)
<i>Fund Balance Beginning of Year</i>	<u>365,748</u>	<u>1,292,433</u>	<u>151,999</u>	<u>448,997</u>	<u>430,179</u>
<i>Fund Balance End of Year</i>	<u>\$ 474,293</u>	<u>\$ 1,441,658</u>	<u>\$ 200,456</u>	<u>\$ 284,030</u>	<u>\$ 400,344</u>

(continued)

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)*
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Eastern County Court OVI/IDIAM	Western County Court OVI/IDIAM	Common Pleas Special Projects	Juvenile Court Special Projects	Common Pleas Special Probation	Eastern Court Special Probation
Revenues						
Property & Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	518,332	-	3,024	105,501
Fines and Forfeitures	9,158	14,767	-	26,490	-	-
Intergovernmental	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and Donations	-	-	-	-	-	-
Other	-	-	-	-	-	-
<i>Total Revenues</i>	<u>9,158</u>	<u>14,767</u>	<u>518,332</u>	<u>26,490</u>	<u>3,024</u>	<u>105,501</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	-	-	-	-	-	-
Judicial	-	9,531	464,227	24,788	869	-
Public Safety	-	-	-	-	-	92,531
Public Works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human Services	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>9,531</u>	<u>464,227</u>	<u>24,788</u>	<u>869</u>	<u>92,531</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>9,158</u>	<u>5,236</u>	<u>54,105</u>	<u>1,702</u>	<u>2,155</u>	<u>12,970</u>
Other Financing Sources (Uses)						
Contributions to Lodge	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<i>Total Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	9,158	5,236	54,105	1,702	2,155	12,970
<i>Fund Balance Beginning of Year</i>	<u>29,415</u>	<u>23,914</u>	<u>871,374</u>	<u>38,536</u>	<u>9,446</u>	<u>162,462</u>
<i>Fund Balance End of Year</i>	<u>\$ 38,573</u>	<u>\$ 29,150</u>	<u>\$ 925,479</u>	<u>\$ 40,238</u>	<u>\$ 11,601</u>	<u>\$ 175,432</u>

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)*
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Child Support	Probate Court Conduct of Business	Probate Dispute Resolution	VAWA Marriage License	Indigent Guardianship	Indigent Drivers Alcohol Treatment
Revenues						
Property & Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	564,432	557	-	19,834	11,855	-
Fines and Forfeitures	-	-	28,634	-	-	19,044
Intergovernmental	1,265,362	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and Donations	-	-	-	-	-	-
Other	179,445	-	-	-	-	-
<i>Total Revenues</i>	<u>2,009,239</u>	<u>557</u>	<u>28,634</u>	<u>19,834</u>	<u>11,855</u>	<u>19,044</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	-	-	-	-	-	-
Judicial	-	-	29,612	-	48	-
Public Safety	-	-	-	-	-	9,440
Public Works	-	-	-	-	-	-
Health	-	-	-	21,798	-	-
Human Services	1,641,856	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>1,641,856</u>	<u>-</u>	<u>29,612</u>	<u>21,798</u>	<u>48</u>	<u>9,440</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>367,383</u>	<u>557</u>	<u>(978)</u>	<u>(1,964)</u>	<u>11,807</u>	<u>9,604</u>
Other Financing Sources (Uses)						
Contributions to Lodge	-	-	-	-	-	-
Transfers In	75,000	-	-	-	-	-
Transfers Out	(768,483)	-	-	-	-	-
<i>Total Financing Sources (Uses)</i>	<u>(693,483)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(326,100)	557	(978)	(1,964)	11,807	9,604
<i>Fund Balance Beginning of Year</i>	<u>664,877</u>	<u>915</u>	<u>71,633</u>	<u>25,624</u>	<u>5,232</u>	<u>144,845</u>
<i>Fund Balance End of Year</i>	<u>\$ 338,777</u>	<u>\$ 1,472</u>	<u>\$ 70,655</u>	<u>\$ 23,660</u>	<u>\$ 17,039</u>	<u>\$ 154,449</u>

(continued)

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)*
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	VAWA Pass Through	Ohio Crime Victims	Drug Task Force	Community Corrections	Youth Services	Workforce Development
Revenues						
Property & Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	285	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Intergovernmental	-	50,650	-	343,519	898,358	762,700
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and Donations	-	931	-	-	-	-
Other	-	1,739	17,900	840	638	-
<i>Total Revenues</i>	<u>-</u>	<u>53,605</u>	<u>17,900</u>	<u>344,359</u>	<u>898,996</u>	<u>762,700</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public Safety	-	80,212	56,047	415,822	443,527	-
Public Works	-	-	-	-	-	321,169
Health	-	-	-	-	-	-
Human Services	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>-</u>	<u>80,212</u>	<u>56,047</u>	<u>415,822</u>	<u>443,527</u>	<u>321,169</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>-</u>	<u>(26,607)</u>	<u>(38,147)</u>	<u>(71,463)</u>	<u>455,469</u>	<u>441,531</u>
Other Financing Sources (Uses)						
Contributions to Lodge	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	(345,063)
<i>Total Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(345,063)</u>
<i>Net Change in Fund Balance</i>	<u>-</u>	<u>(26,607)</u>	<u>(38,147)</u>	<u>(71,463)</u>	<u>455,469</u>	<u>96,468</u>
<i>Fund Balance Beginning of Year</i>	<u>8,797</u>	<u>31,618</u>	<u>15,176</u>	<u>99,684</u>	<u>216,666</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 8,797</u>	<u>\$ 5,011</u>	<u>\$ (22,971)</u>	<u>\$ 28,221</u>	<u>\$ 672,135</u>	<u>\$ 96,468</u>

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)*
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Northern Border Initiative	COPS Grant	OVI Task Force Grant	Adult Drug Court DOJ Grant	Governor's Public Safety HVEO	HUD Special Housing Voucher
Revenues						
Property & Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Intergovernmental	23,773	159,240	-	42,165	32	183,533
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and Donations	-	-	-	-	-	-
Other	-	48	-	-	-	-
<i>Total Revenues</i>	<u>23,773</u>	<u>159,288</u>	<u>-</u>	<u>42,165</u>	<u>32</u>	<u>183,533</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public Safety	10,554	158,546	-	8,311	-	-
Public Works	-	-	-	-	-	-
Health	-	-	-	-	-	217,087
Human Services	-	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
<i>Total Expenditures</i>	<u>10,554</u>	<u>158,546</u>	<u>-</u>	<u>8,311</u>	<u>-</u>	<u>217,087</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>13,219</u>	<u>742</u>	<u>-</u>	<u>33,854</u>	<u>32</u>	<u>(33,554)</u>
Other Financing Sources (Uses)						
Contributions to Lodge	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<i>Total Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	13,219	742	-	33,854	32	(33,554)
<i>Fund Balance Beginning of Year</i>	<u>37,499</u>	<u>66,993</u>	<u>39,501</u>	<u>-</u>	<u>6,553</u>	<u>19,985</u>
<i>Fund Balance End of Year</i>	<u>\$ 50,718</u>	<u>\$ 67,735</u>	<u>\$ 39,501</u>	<u>\$ 33,854</u>	<u>\$ 6,585</u>	<u>\$ (13,569)</u>

(continued)

Ashtabula County, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances (continued)*
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013

	Special Emergency Planning	Title IV-E Placement Juvenile Court	Title IV-E Foster/ Probation Juvenile Court	503 Corporation	Convention Facilities Authority	Total Nonmajor Special Revenue Funds
Revenues						
Property & Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ 310,183	\$ 1,053,801
Charges for Services	-	-	-	9,043	-	3,987,891
Fines and Forfeitures	-	-	-	-	-	298,483
Intergovernmental	46,157	98,617	100,402	-	-	7,498,838
Special Assessments	-	-	-	-	-	202,349
Interest	-	-	-	171,820	169	173,147
Contributions and Donations	-	-	-	-	-	21,663
Other	-	35,154	49	68,960	-	641,015
<i>Total Revenues</i>	<u>46,157</u>	<u>133,771</u>	<u>100,451</u>	<u>249,823</u>	<u>310,352</u>	<u>13,877,187</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	-	-	-	238,615	-	3,046,817
Judicial	-	-	-	-	-	867,674
Public Safety	46,784	99,363	-	-	-	2,363,739
Public Works	-	-	-	-	-	321,169
Health	-	-	-	-	-	3,158,108
Human Services	-	-	102,284	-	-	1,744,140
Conservation and Recreation	-	-	-	-	39,576	39,576
Debt Service:						
Principal Retirement	-	-	-	27,121	-	27,121
<i>Total Expenditures</i>	<u>46,784</u>	<u>99,363</u>	<u>102,284</u>	<u>265,736</u>	<u>39,576</u>	<u>11,568,344</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(627)</u>	<u>34,408</u>	<u>(1,833)</u>	<u>(15,913)</u>	<u>270,776</u>	<u>2,308,843</u>
Other Financing Sources (Uses)						
Contributions to Lodge	-	-	-	-	(225,000)	(225,000)
Transfers In	-	-	-	-	-	207,000
Transfers Out	-	-	-	-	-	(1,113,546)
<i>Total Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(225,000)</u>	<u>(1,131,546)</u>
<i>Net Change in Fund Balance</i>	<u>(627)</u>	<u>34,408</u>	<u>(1,833)</u>	<u>(15,913)</u>	<u>45,776</u>	<u>1,177,297</u>
<i>Fund Balance Beginning of Year</i>	<u>67,246</u>	<u>12,146</u>	<u>148,867</u>	<u>2,808,993</u>	<u>88,686</u>	<u>13,182,598</u>
<i>Fund Balance End of Year</i>	<u>\$ 66,619</u>	<u>\$ 46,554</u>	<u>\$ 147,034</u>	<u>\$ 2,793,080</u>	<u>\$ 134,462</u>	<u>\$ 14,359,895</u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2013

	Permanent Improvement	Construction Fund	County Court Computer	Total Nonmajor Capital Projects Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 2,107,336	\$ 2,006,045	\$ 258,754	\$ 4,372,135
Receivables:				
Accounts	-	-	7,470	7,470
<i>Total Assets</i>	<u>\$ 2,107,336</u>	<u>\$ 2,006,045</u>	<u>\$ 266,224</u>	<u>\$ 4,379,605</u>
Liabilities, Deferred Inflows and Fund Balances				
Liabilities				
Accounts Payable	\$ 2,327	\$ -	\$ 5,387	\$ 7,714
Contracts Payable	293,921	-	-	293,921
Accrued Wages and Benefits	-	-	3,124	3,124
Intergovernmental Payable	-	-	815	815
<i>Total Liabilities</i>	<u>296,248</u>	<u>-</u>	<u>9,326</u>	<u>305,574</u>
Deferred Inflows of Resources				
Unavailable Revenue	-	-	1,144	1,144
Fund Balances				
Restricted for:				
Capital Projects	1,811,088	2,006,045	255,754	4,072,887
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 2,107,336</u>	<u>\$ 2,006,045</u>	<u>\$ 266,224</u>	<u>\$ 4,379,605</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013

	Permanent Improvement	Construction Fund	County Court Computer	Total Nonmajor Capital Projects Funds
Revenues				
Charges for Services	\$ -	\$ -	\$ 160,891	\$ 160,891
Intergovernmental	18,143	-	-	18,143
Interest	2,279	678	-	2,957
Other	-	-	302	302
<i>Total Revenues</i>	<u>20,422</u>	<u>678</u>	<u>161,193</u>	<u>182,293</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	357,199	-	-	357,199
Judicial	-	-	133,681	133,681
Human Services	-	6,070	-	6,070
Capital Outlay	538,633	-	-	538,633
Debt Service:				
Principal Retirement	85,000	-	-	85,000
<i>Total Expenditures</i>	<u>980,832</u>	<u>6,070</u>	<u>133,681</u>	<u>1,120,583</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(960,410)</u>	<u>(5,392)</u>	<u>27,512</u>	<u>(938,290)</u>
Other Financing Sources (Uses)				
Proceeds of Refunding Bonds Issued	2,000,000	-	-	2,000,000
Transfers In	52,191	-	-	52,191
<i>Total Financing Sources (Uses)</i>	<u>2,052,191</u>	<u>-</u>	<u>-</u>	<u>2,052,191</u>
Extraordinary Item				
Sale of Capacity Rights	-	1,674,400	-	1,674,400
<i>Net Change in Fund Balance</i>	1,091,781	1,669,008	27,512	2,788,301
<i>Fund Balance Beginning of Year</i>	<u>719,307</u>	<u>337,037</u>	<u>228,242</u>	<u>1,284,586</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,811,088</u>	<u>\$ 2,006,045</u>	<u>\$ 255,754</u>	<u>\$ 4,072,887</u>

Combining Statements – Fiduciary Funds

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

Private Purpose Trust Funds

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

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

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

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

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

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

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

Agency Funds

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

District Board of Health – To account for the funds and subfunds of the Board of Health for which the County Auditor is the ex-officio fiscal agent as required under ORC Section 3709.31.

Metropolitan Park District – The County Auditor is the fiscal office for this separate governmental agency.

Soil and Water – To account for the funds and subfunds of the Soil and Water District, established under ORC, Chapter 1515, for which the Count Auditor is the fiscal agent.

Family and Children First – The County Auditor is the fiscal officer for the Family and Children First Council.

(Continued)

Agency Funds (Continued)

Escheated
Wildlife Conservation-Schools
Metropolitan Housing Authority
Ashtabula City Permit Fees
Inmate Agency

Undivided General Tax – To account for the collection of real estate taxes and special assessments that are periodically apportioned to the subdivisions and the County operating funds.

Undivided Local Government – To account for the collection of shared revenues from the State of Ohio that represent a portion of state income taxes, state sales taxes, and corporate franchise taxes. Receipts are apportioned to the subdivisions and the County.

Undivided Personal Property Tax – To account for the collection of tangible personal property taxes that are periodically apportioned to the subdivisions and to the County operating funds.

Library and Local Government – To account for the collection of shared revenues from the State of Ohio that represents a portion of state income taxes which are returned to the County for use by libraries and park districts.

Economic Development – To account for the collection of revenue from a County imposed lodging tax. The receipts are periodically disbursed to County Convention and Visitors Bureau, Ashtabula County Convention Facilities Authority, the County operating fund and appropriate subdivisions.

Ohio Elections Commission – To account for monies which are collected when a levy or elected position is placed on a local ballot. Receipts are paid to State Treasury.

Auto License
Cigarette Tax
Township Gas Tax
Trailer Tax
Unclaimed Forfeited Land
Homestead and Rollback

Inheritance Tax
Prepayments
Public Utility Property Tax Rollback
Recorder's Housing Trust
Public Defenders Indigent
Veterans Service Donations

Payroll Clearing – To account for payroll taxes and other related payroll deductions accumulated from the governmental and business-type funds for distribution to other governmental units and private entities.

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

County Agency Fund – to account for the activities of the County Sheriff's civil account.

Law Library
Significant Areas
Insurances

Ashtabula County, Ohio
Combining Statement of Net Position
Private Purpose Trust Funds
December 31, 2013

	Board of Developmental Disabilities	Children's Trust	County Trust
Assets			
Equity in Pooled Cash and Cash Equivalents	\$ 290,862	\$ 39,738	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	162,710	42,379
<i>Total Assets</i>	<u>290,862</u>	<u>202,448</u>	<u>42,379</u>
Liabilities			
	-	-	-
Net Position			
Held in Trust for Nursing Home	-	-	-
Held in Trust for Children's Services	-	202,448	-
Held in Trust for Developmental Disabilities	290,862	-	-
Held in Trust for Law Enforcement	-	-	-
Held in Trust for Scholarship	-	-	42,379
<i>Total Net Position</i>	<u>\$ 290,862</u>	<u>\$ 202,448</u>	<u>\$ 42,379</u>

Ashtabula County, Ohio
Combining Statement of Net Position
Private Purpose Trust Funds
December 31, 2013

	County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 3,999	\$ 46,470	\$ 381,069
Cash and Cash Equivalents in Segregated Accounts	20,504	127,272	-	352,865
<i>Total Assets</i>	20,504	131,271	46,470	733,934
Liabilities				
	-	-	-	-
Net Position				
Held in Trust for Nursing Home	-	-	46,470	46,470
Held in Trust for Children's Services	-	-	-	202,448
Held in Trust for Developmental Disabilities	-	-	-	290,862
Held in Trust for Law Enforcement	-	131,271	-	131,271
Held in Trust for Scholarship	20,504	-	-	62,883
<i>Total Net Position</i>	\$ 20,504	\$ 131,271	\$ 46,470	\$ 733,934

Ashtabula County, Ohio
Combining Statement of Changes in Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2013

	Board of Developmental Disabilities	Children's Trust	County Trust
Additions			
Contributions	\$ 7,939	\$ 6,979	\$ -
Interest	597	18,607	563
Miscellaneous	-	5,597	-
<i>Total Additions</i>	<u>8,536</u>	<u>31,183</u>	<u>563</u>
Deductions			
Contractual Services	-	9,577	-
Materials & Supplies	5,710	-	-
Other Operating Expenses	-	13,618	2,134
<i>Total Deductions</i>	<u>5,710</u>	<u>23,195</u>	<u>2,134</u>
<i>Change in Net Position</i>	2,826	7,988	(1,571)
<i>Net Position Beginning of Year</i>	<u>288,036</u>	<u>194,460</u>	<u>43,950</u>
<i>Net Position End of Year</i>	<u>\$ 290,862</u>	<u>\$ 202,448</u>	<u>\$ 42,379</u>

Ashtabula County, Ohio
Combining Statement of Changes in Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2013

	County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
Additions				
Contributions	\$ 553,336	\$ 123,087	\$ -	\$ 691,341
Interest	30	-	97	19,894
Miscellaneous	-	-	-	5,597
<i>Total Additions</i>	<u>553,366</u>	<u>123,087</u>	<u>97</u>	<u>716,832</u>
Deductions				
Contractual Services	-	-	-	9,577
Materials & Supplies	-	-	-	5,710
Other Operating Expenses	572,098	149,071	-	736,921
<i>Total Deductions</i>	<u>572,098</u>	<u>149,071</u>	<u>-</u>	<u>752,208</u>
<i>Change in Net Position</i>	(18,732)	(25,984)	97	(35,376)
<i>Net Position Beginning of Year</i>	<u>39,236</u>	<u>157,255</u>	<u>46,373</u>	<u>769,310</u>
<i>Net Position End of Year</i>	<u>\$ 20,504</u>	<u>\$ 131,271</u>	<u>\$ 46,470</u>	<u>\$ 733,934</u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2013

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013
District Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 1,576,495	\$ 1,790,594	\$ 1,817,770	\$ 1,549,319
Accounts Receivable	-	640	-	640
<i>Total Assets</i>	<u>\$ 1,576,495</u>	<u>\$ 1,791,234</u>	<u>\$ 1,817,770</u>	<u>\$ 1,549,959</u>
Liabilities				
Accounts Payable	\$ -	\$ 17,620	\$ -	\$ 17,620
Intergovernmental Payable	11,263	89,119	11,263	89,119
Undistributed Monies	1,528,237	1,735,609	1,863,669	1,400,177
Accrued Wages	36,995	43,043	36,995	43,043
<i>Total Liabilities</i>	<u>\$ 1,576,495</u>	<u>\$ 1,885,391</u>	<u>\$ 1,911,927</u>	<u>\$ 1,549,959</u>
Ashtabula County Metroparks				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 55,535	\$ 16,774	\$ 18,217	\$ 54,092
Liabilities				
Accounts Payable	\$ 187	\$ 541	\$ 187	\$ 541
Intergovernmental Payable	43	32	43	32
Undistributed Monies	55,305	16,774	18,560	53,519
<i>Total Liabilities</i>	<u>\$ 55,535</u>	<u>\$ 17,347</u>	<u>\$ 18,790</u>	<u>\$ 54,092</u>
Soil and Water				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 72,023	\$ 155,123	\$ 144,573	\$ 82,573
Intergovernmental Receivable	-	8,023	-	8,023
<i>Total Assets</i>	<u>\$ 72,023</u>	<u>\$ 163,146</u>	<u>\$ 144,573</u>	<u>\$ 90,596</u>
Liabilities				
Intergovernmental Payable	\$ 1,063	\$ 1,151	\$ 1,063	\$ 1,151
Undistributed Monies	67,573	158,214	140,123	85,664
Accrued Wages	3,387	3,781	3,387	3,781
<i>Total Liabilities</i>	<u>\$ 72,023</u>	<u>\$ 163,146</u>	<u>\$ 144,573</u>	<u>\$ 90,596</u>
Family and Children First				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 88,589	\$ 84,271	\$ 120,814	\$ 52,046
Liabilities				
Accounts Payable	\$ -	\$ 2,705	\$ -	\$ 2,705
Intergovernmental Payable	546	559	546	559
Undistributed Monies	86,351	81,866	121,281	46,936
Accrued Wages	1,692	1,846	1,692	1,846
<i>Total Liabilities</i>	<u>\$ 88,589</u>	<u>\$ 86,976</u>	<u>\$ 123,519</u>	<u>\$ 52,046</u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2013

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013
Escheated				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 5,599	\$ -	\$ -	\$ 5,599
Liabilities				
Undistributed Monies	\$ 5,599	\$ -	\$ -	\$ 5,599
Wildlife Conservation-Schools				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 4,003	\$ 4,003	\$ -
Liabilities				
Undistributed Monies	\$ -	\$ 4,003	\$ 4,003	\$ -
Metropolitan Housing Authority				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 33,334	\$ -	\$ 33,334
Liabilities				
Undistributed Monies	\$ -	\$ 33,334	\$ -	\$ 33,334
Ashtabula City Permit Fees				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 3,400	\$ 6,100	\$ 7,500	\$ 2,000
Liabilities				
Intergovernmental Payable	\$ 3,400	\$ 6,100	\$ 7,500	\$ 2,000
Inmate Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 9,953	\$ 267,946	\$ 266,732	\$ 11,167
Liabilities				
Undistributed Monies	\$ 9,953	\$ 267,946	\$ 266,732	\$ 11,167

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2013

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013
Undivided General Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 4,464,058	\$ 86,479,946	\$ 86,868,627	\$ 4,075,377
Receivables:				
Taxes	85,089,874	89,049,314	85,089,874	89,049,314
Special Assessments	5,827,365	6,188,990	5,827,365	6,188,990
<i>Total Assets</i>	<u>\$ 95,381,297</u>	<u>\$ 181,718,250</u>	<u>\$ 177,785,866</u>	<u>\$ 99,313,681</u>
Liabilities				
Intergovernmental Payable	<u>\$ 95,381,297</u>	<u>\$ 181,718,250</u>	<u>\$ 177,785,866</u>	<u>\$ 99,313,681</u>
Undivided Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 2,179,554	\$ 2,179,554	\$ -
Intergovernmental Receivable	713,081	556,075	713,081	556,075
<i>Total Assets</i>	<u>\$ 713,081</u>	<u>\$ 2,735,629</u>	<u>\$ 2,892,635</u>	<u>\$ 556,075</u>
Liabilities				
Intergovernmental Payable	<u>\$ 713,081</u>	<u>\$ 2,735,629</u>	<u>\$ 2,892,635</u>	<u>\$ 556,075</u>
Undivided Personal Property Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 4,142	\$ 2,337,427	\$ 2,341,569	\$ -
Liabilities				
Intergovernmental Payable	<u>\$ 4,142</u>	<u>\$ 2,337,427</u>	<u>\$ 2,341,569</u>	<u>\$ -</u>
Library and Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 2,912,462	\$ 2,912,462	\$ -
Intergovernmental Receivable	1,520,045	1,524,774	1,520,045	1,524,774
<i>Total Assets</i>	<u>\$ 1,520,045</u>	<u>\$ 4,437,236</u>	<u>\$ 4,432,507</u>	<u>\$ 1,524,774</u>
Liabilities				
Intergovernmental Payable	<u>\$ 1,520,045</u>	<u>\$ 4,437,236</u>	<u>\$ 4,432,507</u>	<u>\$ 1,524,774</u>
Economic Development				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 32,163	\$ 781,160	\$ 780,440	\$ 32,883
Receivables:				
Taxes	-	72,413	-	72,413
<i>Total Assets</i>	<u>\$ 32,163</u>	<u>\$ 853,573</u>	<u>\$ 780,440</u>	<u>\$ 105,296</u>
Liabilities				
Intergovernmental Payable	<u>\$ 32,163</u>	<u>\$ 853,573</u>	<u>\$ 780,440</u>	<u>\$ 105,296</u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2013

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013
Ohio Elections Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 80	\$ 3,785	\$ 3,755	\$ 110
Liabilities				
Undistributed Monies	\$ 80	\$ 3,785	\$ 3,755	\$ 110
Auto License				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 976,382	\$ 976,382	\$ -
Intergovernmental Receivable	480,159	465,977	480,159	465,977
<i>Total Assets</i>	<u>\$ 480,159</u>	<u>\$ 1,442,359</u>	<u>\$ 1,456,541</u>	<u>\$ 465,977</u>
Liabilities				
Intergovernmental Payable	\$ 480,159	\$ 1,442,359	\$ 1,456,541	\$ 465,977
Cigarette Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 274	\$ 17,095	\$ 17,032	\$ 337
Liabilities				
Intergovernmental Payable	\$ 274	\$ 17,095	\$ 17,032	\$ 337
Township Gas Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 2,314,050	\$ 2,314,050	\$ -
Intergovernmental Receivable	1,117,434	-	1,117,434	-
<i>Total Assets</i>	<u>\$ 1,117,434</u>	<u>\$ 2,314,050</u>	<u>\$ 3,431,484</u>	<u>\$ -</u>
Liabilities				
Intergovernmental Payable	\$ 1,117,434	\$ 2,314,050	\$ 3,431,484	\$ -
Trailer Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 78,839	\$ 481,015	\$ 506,246	\$ 53,608
Liabilities				
Intergovernmental Payable	\$ 78,839	\$ 481,015	\$ 506,246	\$ 53,608

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2013

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013
Unclaimed Forfeited Land				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 35,432	\$ -	\$ -	\$ 35,432
Liabilities				
Undistributed Monies	\$ 35,432	\$ -	\$ -	\$ 35,432
Homestead and Rollback				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 2,248,499	\$ 2,248,499	\$ -
Liabilities				
Intergovernmental Payable	\$ -	\$ 2,248,499	\$ 2,248,499	\$ -
Inheritance Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 482,326	\$ 658,544	\$ 1,076,196	\$ 64,674
Liabilities				
Intergovernmental Payable	\$ 482,326	\$ 658,519	\$ 1,076,196	\$ 64,649
Accrued Wages	-	25	-	25
<i>Total Liabilities</i>	\$ 482,326	\$ 658,544	\$ 1,076,196	\$ 64,674
Prepayments				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 853,443	\$ 1,414,932	\$ 1,528,576	\$ 739,799
Liabilities				
Intergovernmental Payable	\$ 853,443	\$ 1,414,932	\$ 1,528,576	\$ 739,799
Public Utility Property Tax Rollback				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 22,860	\$ 22,860	\$ -
Liabilities				
Intergovernmental Payable	\$ -	\$ 22,860	\$ 22,860	\$ -

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2013

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013
Recorders Housing Trust				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 107,058	\$ 431,482	\$ 429,909	\$ 108,631
Accounts Receivable	4,149	1,992	4,149	1,992
<i>Total Assets</i>	<u>\$ 111,207</u>	<u>\$ 433,474</u>	<u>\$ 434,058</u>	<u>\$ 110,623</u>
Liabilities				
Intergovernmental Payable	\$ 111,207	\$ 433,474	\$ 434,058	\$ 110,623
Public Defenders Indigent				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 865	\$ 31,079	\$ 30,545	\$ 1,399
Accounts Receivable	2,788	4,335	2,788	4,335
<i>Total Assets</i>	<u>\$ 3,653</u>	<u>\$ 35,414</u>	<u>\$ 33,333</u>	<u>\$ 5,734</u>
Liabilities				
Undistributed Monies	\$ 3,653	\$ 35,414	\$ 33,333	\$ 5,734
Payroll Clearing				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 252,531	\$ 45,429,489	\$ 45,348,239	\$ 333,781
Liabilities				
Undistributed Monies	\$ 52,222	\$ 45,629,798	\$ 45,618,737	\$ 63,283
Deposits Held and Due to County Funds	200,309	270,498	200,309	270,498
<i>Total Liabilities</i>	<u>\$ 252,531</u>	<u>\$ 45,900,296</u>	<u>\$ 45,819,046</u>	<u>\$ 333,781</u>
Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 719,835	\$ 14,106,318	\$ 13,783,455	\$ 1,042,698
Liabilities				
Undistributed Monies	\$ 719,835	\$ 14,106,318	\$ 13,783,455	\$ 1,042,698
County Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 151,561	\$ 2,904,601	\$ 2,760,016	\$ 296,146
Liabilities				
Undistributed Monies	\$ 151,561	\$ 2,904,601	\$ 2,760,016	\$ 296,146

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2013

	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013
Law Library				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 1,526	\$ -	\$ -	\$ 1,526
Liabilities				
Intergovernmental Payable	\$ 1,526	\$ -	\$ -	\$ 1,526
Significant Areas				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 26,170	\$ -	\$ -	\$ 26,170
Liabilities				
Undistributed Monies	\$ 26,170	\$ -	\$ -	\$ 26,170
Veterans Service Donations				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 55	\$ -	\$ 55
Liabilities				
Undistributed Monies	\$ -	\$ 55	\$ -	\$ 55
Insurances				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 10,305	\$ -	\$ -	\$ 10,305
Liabilities				
Undistributed Monies	\$ 10,305	\$ -	\$ -	\$ 10,305
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 8,150,853	\$ 150,810,015	\$ 151,697,818	\$ 7,263,050
Cash and Cash Equivalents in Segregated Accounts	881,349	17,278,865	16,810,203	1,350,011
Receivables:				
Taxes	85,089,874	89,121,727	85,089,874	89,121,727
Accounts	6,937	6,967	6,937	6,967
Special Assessments	5,827,365	6,188,990	5,827,365	6,188,990
Intergovernmental Receivable	3,830,719	3,707,774	3,830,719	3,707,774
<i>Total Assets</i>	<u>\$ 103,787,097</u>	<u>\$ 267,114,338</u>	<u>\$ 263,262,916</u>	<u>\$ 107,638,519</u>
Liabilities				
Accounts Payable	\$ 187	\$ 20,866	\$ 187	\$ 20,866
Accrued Wages	42,074	48,695	42,074	48,695
Intergovernmental Payable	100,792,251	202,364,804	198,974,924	104,182,131
Undistributed Monies	2,752,276	64,977,717	64,613,664	3,116,329
Deposits Held and Due to County Funds	200,309	270,498	200,309	270,498
<i>Total Liabilities</i>	<u>\$ 103,787,097</u>	<u>\$ 267,682,580</u>	<u>\$ 263,831,158</u>	<u>\$ 107,638,519</u>

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

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 2,872,492	\$ 3,359,000	\$ 3,018,205	\$ (340,795)
Permissive Sales Taxes	8,850,000	8,886,400	9,639,170	752,770
Charges for Services	3,225,357	3,278,307	3,358,141	79,834
Licenses and Permits	44,900	45,500	138,472	92,972
Fines and Forfeitures	426,800	443,800	449,966	6,166
Intergovernmental	2,860,034	2,547,582	2,873,611	326,029
Interest	335,200	335,200	391,860	56,660
Conveyance Taxes	299,200	324,000	369,962	45,962
Other	234,193	455,193	307,599	(147,594)
Total Revenues	<u>19,148,176</u>	<u>19,674,982</u>	<u>20,546,986</u>	<u>872,004</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners Office				
Personal Services	427,381	451,121	451,097	24
Fringe Benefits	132,562	135,256	128,772	6,484
Materials and Supplies	2,908	3,100	3,038	62
Contractual Services	115,976	110,223	104,678	5,545
Other	-	7,127	7,127	-
Total Commissioners Office	<u>678,827</u>	<u>706,827</u>	<u>694,712</u>	<u>12,115</u>
Data Board				
Personal Services	62,220	91,120	91,025	95
Fringe Benefits	24,224	24,573	24,086	487
Materials and Supplies	11,534	11,700	10,328	1,372
Contractual Services	75,752	76,845	75,980	865
Capital Outlay	38,008	38,557	30,581	7,976
Total Data Board	<u>211,738</u>	<u>242,795</u>	<u>232,000</u>	<u>10,795</u>
Auditor's Office				
Personal Services	232,959	232,959	232,903	56
Fringe Benefits	83,834	83,834	78,498	5,336
Materials and Supplies	3,500	4,708	4,000	708
Contractual Services	1,100	1,100	846	254
Total Auditor's Office	<u>321,393</u>	<u>322,601</u>	<u>316,247</u>	<u>6,354</u>
County Treasurer's Office				
Personal Services	131,646	131,646	129,978	1,668
Fringe Benefits	45,660	45,660	37,346	8,314
Materials and Supplies	3,954	11,165	7,179	3,986
Contractual Services	93,799	93,799	87,951	5,848
Total County Treasurer's Office	<u>275,059</u>	<u>282,270</u>	<u>262,454</u>	<u>19,816</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Prosecuting Attorney				
Personal Services	909,745	909,755	909,755	-
Fringe Benefits	259,810	259,800	223,659	36,141
Materials and Supplies	81	81	-	81
Contractual Services	12,600	12,600	12,238	362
Other	57,852	57,852	57,852	-
Total Prosecuting Attorney	<u>1,240,088</u>	<u>1,240,088</u>	<u>1,203,504</u>	<u>36,584</u>
County Planning Commission				
Personal Services	47,600	51,000	50,950	50
Fringe Benefits	20,610	20,610	19,221	1,389
Materials and Supplies	3,200	3,200	2,602	598
Contractual Services	26,350	28,215	25,720	2,495
Total County Planning Commission	<u>97,760</u>	<u>103,025</u>	<u>98,493</u>	<u>4,532</u>
County Purchasing Department				
Materials and Supplies	643,060	645,209	559,957	85,252
Total County Purchasing Department	<u>643,060</u>	<u>645,209</u>	<u>559,957</u>	<u>85,252</u>
Board of Elections				
Personal Services	326,735	342,230	332,412	9,818
Fringe Benefits	159,954	162,444	157,507	4,937
Materials and Supplies	93,908	79,577	62,431	17,146
Contractual Services	215,040	215,040	184,673	30,367
Total Board of Elections	<u>795,637</u>	<u>799,291</u>	<u>737,023</u>	<u>62,268</u>
Maintenance and Operations				
Personal Services	125,000	125,000	121,328	3,672
Fringe Benefits	48,576	48,576	40,573	8,003
Materials and Supplies	43,761	43,761	41,362	2,399
Contractual Services	643,239	689,461	652,405	37,056
Total Maintenance and Operations	<u>860,576</u>	<u>906,798</u>	<u>855,668</u>	<u>51,130</u>
County Recorder				
Personal Services	168,680	171,699	171,699	-
Fringe Benefits	80,319	80,319	79,986	333
Materials and Supplies	26,918	29,577	20,828	8,749
Contractual Services	3,595	3,595	3,223	372
Other	4,301	4,301	4,108	193
Total County Recorder	<u>283,813</u>	<u>289,491</u>	<u>279,844</u>	<u>9,647</u>
Other Expenses				
Contractual Services	310,176	310,176	302,750	7,426
Other	67,347	67,347	58,263	9,084
Total Other Expenses	<u>377,523</u>	<u>377,523</u>	<u>361,013</u>	<u>16,510</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Recorder's Micrographic				
Materials and Supplies	3,000	3,000	1,723	1,277
Contractual Services	<u>52,000</u>	<u>52,000</u>	<u>47,494</u>	<u>4,506</u>
Total Recorder's Micrographic	<u>55,000</u>	<u>55,000</u>	<u>49,217</u>	<u>5,783</u>
County Wide Audit				
Contractual Services	<u>166,000</u>	<u>166,000</u>	<u>152,482</u>	<u>13,518</u>
Total County Wide Audit	<u>166,000</u>	<u>166,000</u>	<u>152,482</u>	<u>13,518</u>
Group and Liability Insurance				
Contractual Services	<u>476,800</u>	<u>476,800</u>	<u>474,708</u>	<u>2,092</u>
Total Group and Liability Insurance	<u>476,800</u>	<u>476,800</u>	<u>474,708</u>	<u>2,092</u>
Total General Government- Legislative and Executive	<u>6,483,274</u>	<u>6,613,718</u>	<u>6,277,322</u>	<u>336,396</u>
General Government:				
Judicial				
Court of Appeals				
Contractual Services	<u>36,423</u>	<u>36,423</u>	<u>36,423</u>	<u>-</u>
Total Court of Appeals	<u>36,423</u>	<u>36,423</u>	<u>36,423</u>	<u>-</u>
Common Pleas Court				
Personal Services	728,344	728,344	728,304	40
Fringe Benefits	278,323	281,526	270,772	10,754
Materials and Supplies	29,571	31,061	29,754	1,307
Contractual Services	<u>91,414</u>	<u>94,800</u>	<u>91,887</u>	<u>2,913</u>
Total Common Pleas Court	<u>1,127,652</u>	<u>1,135,731</u>	<u>1,120,717</u>	<u>15,014</u>
Common Pleas Jury Commission				
Personal Services	31,824	31,824	22,110	9,714
Fringe Benefits	5,237	5,237	3,414	1,823
Materials and Supplies	2,300	2,300	1,203	1,097
Contractual Services	<u>18,548</u>	<u>26,580</u>	<u>24,782</u>	<u>1,798</u>
Total Common Pleas Jury Commission	<u>57,909</u>	<u>65,941</u>	<u>51,509</u>	<u>14,432</u>
Juvenile Court				
Personal Services	244,256	243,256	233,657	9,599
Fringe Benefits	100,953	100,953	88,396	12,557
Materials and Supplies	6,498	6,698	6,198	500
Contractual Services	<u>57,179</u>	<u>60,626</u>	<u>53,557</u>	<u>7,069</u>
Total Juvenile Court	<u>408,886</u>	<u>411,533</u>	<u>381,808</u>	<u>29,725</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Probate Court				
Personal Services	221,418	231,418	221,633	9,785
Fringe Benefits	91,097	91,097	81,795	9,302
Materials and Supplies	12,562	3,500	2,243	1,257
Contractual Services	17,938	17,938	11,521	6,417
Total Probate Court	<u>343,015</u>	<u>343,953</u>	<u>317,192</u>	<u>26,761</u>
Clerk of Courts				
Personal Services	369,461	371,211	371,119	92
Fringe Benefits	143,099	143,099	141,549	1,550
Materials and Supplies	25,321	33,329	28,418	4,911
Contractual Services	9,879	17,130	16,080	1,050
Total Clerk of Courts	<u>547,760</u>	<u>564,769</u>	<u>557,166</u>	<u>7,603</u>
Eastern County Court				
Personal Services	170,301	170,301	166,363	3,938
Fringe Benefits	73,970	73,970	73,423	547
Materials and Supplies	4,400	4,557	3,872	685
Contractual Services	2,634	2,634	2,308	326
Total Eastern County Court	<u>251,305</u>	<u>251,462</u>	<u>245,966</u>	<u>5,496</u>
Western County Court				
Personal Services	193,622	199,252	195,314	3,938
Fringe Benefits	69,878	68,899	60,636	8,263
Materials and Supplies	4,151	4,151	4,090	61
Contractual Services	9,300	9,300	9,113	187
Total Western County Court	<u>276,951</u>	<u>281,602</u>	<u>269,153</u>	<u>12,449</u>
Ashtabula Municipal Court				
Personal Services	116,103	117,578	116,189	1,389
Fringe Benefits	48,173	46,731	40,127	6,604
Contractual Services	5,000	5,000	951	4,049
Total Ashtabula Municipal Court	<u>169,276</u>	<u>169,309</u>	<u>157,267</u>	<u>12,042</u>
Conneaut Municipal Court				
Personal Services	71,534	71,534	67,894	3,640
Fringe Benefits	28,703	31,084	30,298	786
Contractual Services	350	350	288	62
Total Conneaut Municipal Court	<u>100,587</u>	<u>102,968</u>	<u>98,480</u>	<u>4,488</u>
Attorney Fees Public Defender				
Contractual Services	1,090,521	1,090,521	1,089,508	1,013
Total Attorney Fees Public Defender	<u>1,090,521</u>	<u>1,090,521</u>	<u>1,089,508</u>	<u>1,013</u>
Total General Government - Judicial	<u>4,410,285</u>	<u>4,454,212</u>	<u>4,325,189</u>	<u>129,023</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Public Safety:				
Adult Probation				
Personal Services	23,360	23,360	21,856	1,504
Fringe Benefits	8,464	8,516	6,703	1,813
Materials and Supplies	1,400	1,400	871	529
Contractual Services	3,300	3,300	3,075	225
Total Adult Probation	<u>36,524</u>	<u>36,576</u>	<u>32,505</u>	<u>4,071</u>
Juvenile Probation				
Personal Services	257,510	257,510	214,633	42,877
Fringe Benefits	79,139	79,139	61,241	17,898
Materials and Supplies	9,823	10,000	1,483	8,517
Contractual Services	1,000	1,000	337	663
Total Juvenile Probation	<u>347,472</u>	<u>347,649</u>	<u>277,694</u>	<u>69,955</u>
Coroner				
Personal Services	185,483	195,308	193,017	2,291
Fringe Benefits	39,667	39,667	38,814	853
Materials and Supplies	3,946	4,976	4,040	936
Contractual Services	92,420	97,477	87,882	9,595
Total Coroner	<u>321,516</u>	<u>337,428</u>	<u>323,753</u>	<u>13,675</u>
Sheriff Department				
Personal Services	3,323,594	3,443,010	3,428,643	14,367
Fringe Benefits	1,090,443	1,189,814	1,115,403	74,411
Materials and Supplies	552,184	745,933	723,189	22,744
Contractual Services	203,214	212,261	203,320	8,941
Other	30,565	40,695	40,695	-
Total Sheriff Department	<u>5,200,000</u>	<u>5,631,713</u>	<u>5,511,250</u>	<u>120,463</u>
Building Regulations Department				
Personal Services	224,400	224,469	224,469	-
Fringe Benefits	82,194	82,194	70,751	11,443
Materials and Supplies	20,496	20,688	19,818	870
Contractual Services	26,747	38,247	34,374	3,873
Other	-	80,168	76,278	3,890
Total Building Regulations Department	<u>353,837</u>	<u>445,766</u>	<u>425,690</u>	<u>20,076</u>
Detention Center				
Personal Services	466,565	466,565	449,133	17,432
Fringe Benefits	165,507	170,904	128,969	41,935
Materials and Supplies	67,274	72,654	67,844	4,810
Contractual Services	137,993	149,747	141,203	8,544
Capital Outlay	-	200,000	200,000	-
Total Detention Center	<u>837,339</u>	<u>1,059,870</u>	<u>987,149</u>	<u>72,721</u>
Total Public Safety	<u>7,096,688</u>	<u>7,859,002</u>	<u>7,558,041</u>	<u>300,961</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Public Works:				
Commissioners Risk Management				
Personal Services	40,144	40,436	40,436	-
Fringe Benefits	15,289	15,289	15,006	283
Materials and Supplies	2,294	2,348	1,812	536
Contractual Services	44,956	45,422	34,640	10,782
Total Public Works	102,683	103,495	91,894	11,601
Health:				
Tuberculosis Clinic and Care				
Contractual Services	16,820	16,820	16,820	-
Total Tuberculosis Clinic and Care	16,820	16,820	16,820	-
Registration Vital Statistics				
Other	1,499	1,499	1,342	157
Total Registration Vital Statistics	1,499	1,499	1,342	157
Other Health Department				
Personal Services	189,621	189,621	189,621	-
Total Other Health Department	189,621	189,621	189,621	-
Total Health	207,940	207,940	207,783	157
Human Services:				
Veterans Service Commission				
Materials and Supplies	6,000	6,000	2,700	3,300
Contractual Services	11,000	11,000	5,000	6,000
Other	9,000	9,000	8,772	228
Total Veterans Service Commission	26,000	26,000	16,472	9,528
Veterans Service				
Personal Services	269,700	269,700	249,292	20,408
Fringe Benefits and Insurance	123,500	123,500	74,017	49,483
Materials and Supplies	51,236	51,236	12,459	38,777
Contractual Services	201,712	201,712	142,068	59,644
Other	248,455	255,267	106,515	148,752
Total Veterans Service	894,603	901,415	584,351	317,064
County Humane Society				
Contractual Services	3,000	3,000	3,000	-
Total County Humane Society	3,000	3,000	3,000	-
County Allocation				
Contractual Services	314,557	417,536	417,536	-
Total County Allocation	314,557	417,536	417,536	-
Total Human Services	1,238,160	1,347,951	1,021,359	326,592

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Conservation and Recreation Agriculture Department Contractual Services	264,023	264,023	249,842	14,181
Total Conservation and Recreation	264,023	264,023	249,842	14,181
<i>Total Expenditures</i>	<u>19,803,053</u>	<u>20,850,341</u>	<u>19,731,430</u>	<u>1,118,911</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(654,877)</u>	<u>(1,175,359)</u>	<u>815,556</u>	<u>1,990,915</u>
Other Financing Sources (Uses)				
Advances Out	-	(110,440)	(124,000)	(13,560)
Transfer In	-	-	10,000	10,000
Transfer Out	<u>(331,330)</u>	<u>(1,066,046)</u>	<u>(804,882)</u>	<u>261,164</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(331,330)</u>	<u>(1,176,486)</u>	<u>(918,882)</u>	<u>257,604</u>
<i>Net Change in Fund Balance</i>	(986,207)	(2,351,845)	(103,326)	2,248,519
<i>Fund Balance Beginning of Year</i>	3,541,240	3,541,240	3,541,240	-
Prior Year Encumbrances Appropriated	<u>530,951</u>	<u>530,951</u>	<u>530,951</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,085,984</u>	<u>\$ 1,720,346</u>	<u>\$ 3,968,865</u>	<u>\$ 2,248,519</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Fund
For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 355,000	\$ 355,000	\$ 376,702	\$ 21,702
Fines and Forfeitures	65,000	65,000	71,526	6,526
Intergovernmental	5,925,000	5,925,000	5,788,096	(136,904)
Interest	7,500	7,500	7,271	(229)
Other	30,000	30,000	32,914	2,914
<i>Total Revenues</i>	<u>6,382,500</u>	<u>6,382,500</u>	<u>6,276,509</u>	<u>(105,991)</u>
Expenditures				
Current:				
Public Works:				
Roads				
Personal Services	1,218,000	1,209,000	1,142,870	66,130
Fringe Benefits	476,800	469,800	420,205	49,595
Materials and Supplies	2,152,607	2,226,125	2,011,840	214,285
Contractual Services	942,000	955,791	810,638	145,153
Total Roads	<u>4,789,407</u>	<u>4,860,716</u>	<u>4,385,553</u>	<u>475,163</u>
Bridges and Culverts				
Personal Services	452,000	457,900	435,861	22,039
Fringe Benefits	195,600	183,700	176,117	7,583
Materials and Supplies	310,000	310,667	232,100	78,567
Contractual Services	452,000	545,000	540,901	4,099
Total Bridges and Culverts	<u>1,409,600</u>	<u>1,497,267</u>	<u>1,384,979</u>	<u>112,288</u>
Engineer				
Personal Services	735,194	742,194	736,403	5,791
Fringe Benefits	229,900	245,044	235,678	9,366
Total Engineer	<u>965,094</u>	<u>987,238</u>	<u>972,081</u>	<u>15,157</u>
Total Public Works	7,164,101	7,345,221	6,742,613	602,608
Debt Service				
Principal Retirement	27,393	27,393	27,393	-
<i>Total Expenditures</i>	<u>7,191,494</u>	<u>7,372,614</u>	<u>6,770,006</u>	<u>602,608</u>
<i>Net Change in Fund Balance</i>	(808,994)	(990,114)	(493,497)	496,617
<i>Fund Balance Beginning of Year</i>	3,218,795	3,218,795	3,218,795	-
Prior Year Encumbrances Appropriated	92,565	92,565	92,565	-
<i>Fund Balance End of Year</i>	<u>\$ 2,502,366</u>	<u>\$ 2,321,246</u>	<u>\$ 2,817,863</u>	<u>\$ 496,617</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$ 1,364,000	\$ 1,364,000	\$ 1,341,415	\$ (22,585)
Charges for Services	181,500	181,500	4,638	(176,862)
Intergovernmental	9,470,000	9,683,250	7,558,786	(2,124,464)
Contributions & Donations	-	-	2,300	2,300
Other	276,000	276,000	248,925	(27,075)
<i>Total Revenues</i>	<u>11,291,500</u>	<u>11,504,750</u>	<u>9,156,064</u>	<u>(2,348,686)</u>
Expenditures				
Current:				
Human Services:				
Personal Services	4,029,120	4,028,120	3,560,625	467,495
Fringe Benefits	1,531,077	1,531,077	1,312,601	218,476
Materials and Supplies	307,100	309,654	204,328	105,326
Contractual Services	6,007,939	6,583,126	5,915,794	667,332
Other	180,000	180,000	55,420	124,580
<i>Total Expenditures</i>	<u>12,055,236</u>	<u>12,631,977</u>	<u>11,048,768</u>	<u>1,583,209</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(763,736)</u>	<u>(1,127,227)</u>	<u>(1,892,704)</u>	<u>(765,477)</u>
Other Financing Sources (Uses)				
Transfers In	800,000	800,000	1,188,546	388,546
Transfers Out	-	(37,932)	(37,932)	-
<i>Total Other Financing Sources (Uses)</i>	<u>800,000</u>	<u>762,068</u>	<u>1,150,614</u>	<u>388,546</u>
<i>Net Change in Fund Balance</i>	36,264	(365,159)	(742,090)	(376,931)
<i>Fund Balance Beginning of Year</i>	371,499	371,499	371,499	-
<i>Prior Year Encumbrances Appropriated</i>	<u>764,604</u>	<u>764,604</u>	<u>764,604</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,172,367</u>	<u>\$ 770,944</u>	<u>\$ 394,013</u>	<u>\$ (376,931)</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Fund
For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 2,610,000	\$ 2,776,000	\$ 2,840,153	\$ 64,153
Charges for Services	3,500	3,500	3,540	40
Intergovernmental	3,091,000	3,455,576	3,696,022	240,446
Contributions and Donations	40,000	1,000	3,985	2,985
Other	52,000	84,000	181,955	97,955
<i>Total Revenues</i>	<u>5,796,500</u>	<u>6,320,076</u>	<u>6,725,655</u>	<u>405,579</u>
Expenditures				
Current:				
Human Services:				
Personal Services	2,152,500	2,099,100	2,097,528	1,572
Materials and Supplies	99,230	91,585	88,371	3,214
Contractual Services	3,112,696	3,507,542	3,469,061	38,481
Fringe Benefits and Insurance	905,205	883,055	873,846	9,209
Capital Outlay	-	175,732	175,732	-
Other	500	500	326	174
Total Human Services	<u>6,270,131</u>	<u>6,757,514</u>	<u>6,704,864</u>	<u>52,650</u>
Debt Service				
Principal Retirement	108,000	107,525	107,525	-
Interest and Fiscal Charges	16,000	17,475	16,101	1,374
Total Debt Service	<u>124,000</u>	<u>125,000</u>	<u>123,626</u>	<u>1,374</u>
<i>Total Expenditures</i>	<u>6,394,131</u>	<u>6,882,514</u>	<u>6,828,490</u>	<u>54,024</u>
<i>Net Change in Fund Balance</i>	(597,631)	(562,438)	(102,835)	459,603
<i>Fund Balance Beginning of Year</i>	1,760,192	1,760,192	1,760,192	-
Prior Year Encumbrances Appropriated	<u>204,867</u>	<u>204,867</u>	<u>204,867</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 1,367,428</u>	<u>\$ 1,402,621</u>	<u>\$ 1,862,224</u>	<u>\$ 459,603</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Board of Developmental Disabilities Fund
For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property and Other Local Taxes	\$ 5,830,000	\$ 5,830,000	\$ 6,629,967	\$ 799,967
Charges for Services	10,000	7,000	7,163	163
Intergovernmental	3,471,000	4,093,000	3,892,056	(200,944)
Other	560,000	735,000	830,168	95,168
<i>Total Revenues</i>	<u>9,871,000</u>	<u>10,665,000</u>	<u>11,359,354</u>	<u>694,354</u>
Expenditures				
Current:				
Health:				
Personal Services	5,725,000	5,725,000	5,518,833	206,167
Fringe Benefits	3,475,000	3,333,074	3,158,319	174,755
Materials and Supplies	400,000	464,332	390,375	73,957
Contractual Services	1,255,000	1,355,996	1,112,151	243,845
Other	1,626,000	1,741,000	1,735,502	5,498
<i>Total Expenditures</i>	<u>12,481,000</u>	<u>12,619,402</u>	<u>11,915,180</u>	<u>704,222</u>
<i>Net Change in Fund Balance</i>	(2,610,000)	(1,954,402)	(555,826)	1,398,576
<i>Fund Balance Beginning of Year</i>	8,934,896	8,934,896	8,934,896	-
Prior Year Encumbrances Appropriated	246,054	246,054	246,054	-
<i>Fund Balance End of Year</i>	<u>\$ 6,570,950</u>	<u>\$ 7,226,548</u>	<u>\$ 8,625,124</u>	<u>\$ 1,398,576</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Nursing Home Fund
For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 2,442,900	\$ 2,442,900	\$ 2,815,833	\$ 372,933
Intergovernmental	6,600,154	6,600,154	5,783,641	(816,513)
Interest	-	-	6,073	6,073
Other	<u>928,696</u>	<u>1,929,696</u>	<u>1,539,244</u>	<u>(390,452)</u>
<i>Total Revenues</i>	<u>9,971,750</u>	<u>10,972,750</u>	<u>10,144,791</u>	<u>(827,959)</u>
Human Services:				
Personal Services	4,301,841	4,289,741	4,183,089	106,652
Fringe Benefits	1,731,852	1,670,952	1,502,802	168,150
Materials and Supplies	1,120,000	1,135,000	1,048,373	86,627
Contractual Services	2,586,618	2,642,101	2,455,880	186,221
Other	<u>5,500</u>	<u>5,500</u>	<u>4,595</u>	<u>905</u>
<i>Total Expenditures</i>	<u>9,745,811</u>	<u>9,743,294</u>	<u>9,194,739</u>	<u>548,555</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	225,939	1,229,456	950,052	(279,404)
Other Financing Sources (Uses)				
Transfers Out	<u>(222,395)</u>	<u>(271,828)</u>	<u>(271,828)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	3,544	957,628	678,224	(279,404)
<i>Fund Balance Beginning of Year</i>	474,978	474,978	474,978	-
Prior Year Encumbrances Appropriated	<u>54,548</u>	<u>54,548</u>	<u>54,548</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 533,070</u>	<u>\$ 1,487,154</u>	<u>\$ 1,207,750</u>	<u>\$ (279,404)</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Bond Retirement Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 1,018,022	\$ 1,018,022	\$ 946,836	\$ (71,186)
Intergovernmental	141,166	141,166	144,312	3,146
Other	-	-	24,018	24,018
<i>Total Revenues</i>	<u>1,159,188</u>	<u>1,159,188</u>	<u>1,115,166</u>	<u>(44,022)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	-	2,925	2,925	-
Debt Service:				
Principal Retirement	1,060,592	955,827	955,827	-
Interest and Fiscal Charges	339,408	1,106,220	1,104,684	1,536
Bond Issuance Costs	300,000	305,339	305,339	-
Payment to Refunded Bond Escrow Agent	-	11,701,935	11,701,935	-
Total Debt Service	<u>1,700,000</u>	<u>14,069,321</u>	<u>14,067,785</u>	<u>1,536</u>
<i>Total Expenditures</i>	<u>1,700,000</u>	<u>14,072,246</u>	<u>14,070,710</u>	<u>1,536</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(540,812)</u>	<u>(12,913,058)</u>	<u>(12,955,544)</u>	<u>(42,486)</u>
Other Financing Sources (Uses)				
Proceeds of Refunding Bonds Issued	-	16,395,000	16,395,000	-
Premium on Refunding Bonds Issued	-	1,001,000	1,001,606	606
Payment to Refunded Bond Escrow Agent	-	(5,389,333)	(5,389,333)	-
Transfers In	236,812	552,742	687,951	135,209
<i>Total Other Financing Sources (Uses)</i>	<u>236,812</u>	<u>12,559,409</u>	<u>12,695,224</u>	<u>135,815</u>
<i>Net Change in Fund Balance</i>	(304,000)	(353,649)	(260,320)	93,329
<i>Fund Balance Beginning of Year</i>	<u>438,563</u>	<u>438,563</u>	<u>438,563</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 134,563</u>	<u>\$ 84,914</u>	<u>\$ 178,243</u>	<u>\$ 93,329</u>

Ashtabula County
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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 75,000	\$ 75,000	\$ 113,517	\$ 38,517
Fines and Forfeitures	1,000	1,000	3,160	2,160
Contributions and Donations	-	-	7	7
Other	-	-	208	208
<i>Total Revenues</i>	<u>76,000</u>	<u>76,000</u>	<u>116,892</u>	<u>40,892</u>
Expenditures				
Current:				
Health				
Commissioner's Office				
Personal Services	40,000	40,000	31,158	8,842
Fringe Benefits	6,880	15,574	14,060	1,514
Materials and Supplies	25,500	24,750	23,771	979
Contractual Services	71,750	71,906	71,609	297
Other	7,700	9,382	8,992	390
Total Commissioner's Office	<u>151,830</u>	<u>161,612</u>	<u>149,590</u>	<u>12,022</u>
Auditor's Office				
Personal Services	14,700	16,400	14,396	2,004
Fringe Benefits	7,011	7,011	3,446	3,565
Materials and Supplies	12,500	12,500	11,099	1,401
Contractual Services	1,800	1,800	1,600	200
Other	100	100	-	100
Total Auditor's Office	<u>36,111</u>	<u>37,811</u>	<u>30,541</u>	<u>7,270</u>
<i>Total Expenditures</i>	<u>187,941</u>	<u>199,423</u>	<u>180,131</u>	<u>19,292</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(111,941)	(123,423)	(63,239)	60,184
Other Financing Sources (Uses)				
Transfer In	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(41,941)	(53,423)	6,761	60,184
<i>Fund Balance Beginning of Year</i>	196,574	196,574	196,574	-
Prior Year Encumbrances Appropriated	<u>2,179</u>	<u>2,179</u>	<u>2,179</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 156,812</u>	<u>\$ 145,330</u>	<u>\$ 205,514</u>	<u>\$ 60,184</u>

Ashtabula County
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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)
Charges for Services	929,330	929,330	1,202,322	272,992
Intergovernmental	30,000	30,000	18,430	(11,570)
Conveyance Taxes	86,000	86,000	184,981	98,981
Other	3,900	3,900	25,775	21,875
<i>Total Revenues</i>	<u>1,074,230</u>	<u>1,074,230</u>	<u>1,431,508</u>	<u>357,278</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	575,000	605,000	524,877	80,123
Fringe Benefits	210,100	234,648	213,610	21,038
Materials and Supplies	46,000	78,840	60,987	17,853
Contractual Services	762,240	864,157	731,538	132,619
<i>Total Expenditures</i>	<u>1,593,340</u>	<u>1,782,645</u>	<u>1,531,012</u>	<u>251,633</u>
<i>Net Change in Fund Balance</i>	(519,110)	(708,415)	(99,504)	608,911
<i>Fund Balance Beginning of Year</i>	1,539,388	1,539,388	1,539,388	-
Prior Year Encumbrances Appropriated	119,134	119,134	119,134	-
<i>Fund Balance End of Year</i>	<u>\$ 1,139,412</u>	<u>\$ 950,107</u>	<u>\$ 1,559,018</u>	<u>\$ 608,911</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Solid Waste Planning Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 350,000	\$ 350,000	\$ 250,360	\$ (99,640)
Other	5,000	5,000	7,070	2,070
<i>Total Revenues</i>	<u>355,000</u>	<u>355,000</u>	<u>257,430</u>	<u>(97,570)</u>
Expenditures				
Current:				
Health				
Personal Services	42,100	42,100	35,455	6,645
Fringe Benefits	18,215	32,372	14,298	18,074
Materials and Supplies	7,500	7,095	974	6,121
Contractual Services	358,800	359,310	287,771	71,539
<i>Total Expenditures</i>	<u>426,615</u>	<u>440,877</u>	<u>338,498</u>	<u>102,379</u>
<i>Net Change in Fund Balance</i>	(71,615)	(85,877)	(81,068)	4,809
<i>Fund Balance Beginning of Year</i>	254,796	254,796	254,796	-
Prior Year Encumbrances Appropriated	<u>14,537</u>	<u>14,537</u>	<u>14,537</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 197,718</u>	<u>\$ 183,456</u>	<u>\$ 188,265</u>	<u>\$ 4,809</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ -	\$ -	\$ 39	\$ 39
Expenditures	-	-	-	-
<i>Net Change in Fund Balance</i>	-	-	39	39
<i>Fund Balance Beginning of Year</i>	<u>18,350</u>	<u>18,350</u>	<u>18,350</u>	-
<i>Fund Balance End of Year</i>	<u><u>\$ 18,350</u></u>	<u><u>\$ 18,350</u></u>	<u><u>\$ 18,389</u></u>	<u><u>\$ 39</u></u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Viaduct Lighting Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	-	-	-
<i>Fund Balance Beginning of Year</i>	<u>4,935</u>	<u>4,935</u>	<u>4,935</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 4,935</u></u>	<u><u>\$ 4,935</u></u>	<u><u>\$ 4,935</u></u>	<u><u>\$ -</u></u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collection-Prosecutor Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 140,000	\$ 140,000	\$ 141,943	\$ 1,943
Other	-	-	6,525	6,525
<i>Total Revenues</i>	<u>140,000</u>	<u>140,000</u>	<u>148,468</u>	<u>8,468</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	88,900	92,100	90,170	1,930
Fringe Benefits	31,949	28,749	23,606	5,143
Materials and Supplies	4,000	4,095	3,509	586
Contractual Services	8,400	18,400	9,216	9,184
<i>Total Expenditures</i>	<u>133,249</u>	<u>143,344</u>	<u>126,501</u>	<u>16,843</u>
<i>Net Change in Fund Balance</i>	6,751	(3,344)	21,967	25,311
<i>Fund Balance Beginning of Year</i>	174,359	174,359	174,359	-
Prior Year Encumbrances Appropriated	<u>95</u>	<u>95</u>	<u>95</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 181,205</u>	<u>\$ 171,110</u>	<u>\$ 196,421</u>	<u>\$ 25,311</u>

Ashtabula County
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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ 700	\$ 700	\$ 1,183	\$ 483
Other	-	-	30	30
<i>Total Revenues</i>	700	700	1,213	513
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Materials and Supplies	1,250	1,250	-	1,250
<i>Net Change in Fund Balance</i>	(550)	(550)	1,213	1,763
<i>Fund Balance Beginning of Year</i>	31,765	31,765	31,765	-
<i>Fund Balance End of Year</i>	<u>\$ 31,215</u>	<u>\$ 31,215</u>	<u>\$ 32,978</u>	<u>\$ 1,763</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collection-Treasurer Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 155,000	\$ 155,000	\$ 181,618	\$ 26,618
Other	-	-	499	499
<i>Total Revenues</i>	<u>155,000</u>	<u>155,000</u>	<u>182,117</u>	<u>27,117</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	68,728	102,611	101,908	703
Fringe Benefits	29,253	40,955	40,139	816
Materials and Supplies	24,300	19,105	15,259	3,846
Contractual Services	8,800	19,715	18,386	1,329
Other	-	1,000	1,000	-
<i>Total Expenditures</i>	<u>131,081</u>	<u>183,386</u>	<u>176,692</u>	<u>6,694</u>
<i>Net Change in Fund Balance</i>	23,919	(28,386)	5,425	33,811
<i>Fund Balance Beginning of Year</i>	185,798	185,798	185,798	-
Prior Year Encumbrances Appropriated	<u>8,880</u>	<u>8,880</u>	<u>8,880</u>	-
<i>Fund Balance End of Year</i>	<u><u>\$ 218,597</u></u>	<u><u>\$ 166,292</u></u>	<u><u>\$ 200,103</u></u>	<u><u>\$ 33,811</u></u>

Ashtabula County
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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ -	\$ -	\$ 1,496	\$ 1,496
Expenditures	-	-	-	-
<i>Net Change in Fund Balance</i>	-	-	1,496	1,496
<i>Fund Balance Beginning of Year</i>	<u>55,853</u>	<u>55,853</u>	<u>55,853</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 55,853</u>	<u>\$ 55,853</u>	<u>\$ 57,349</u>	<u>\$ 1,496</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Policing Revolving Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 192,134	\$ 234,134	\$ 233,194	\$ (940)
Other	-	-	599	599
<i>Total Revenues</i>	<u>192,134</u>	<u>234,134</u>	<u>233,793</u>	<u>(341)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	224,425	210,162	209,324	838
Fringe Benefits	46,118	63,595	63,400	195
<i>Total Expenditures</i>	<u>270,543</u>	<u>273,757</u>	<u>272,724</u>	<u>1,033</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(78,409)	(39,623)	(38,931)	692
Other Financing Sources (Uses)				
Transfers In	-	62,000	62,000	-
<i>Net Change in Fund Balance</i>	(78,409)	22,377	23,069	692
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(20,213)</u>	<u>(20,213)</u>	<u>(20,213)</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (98,622)</u>	<u>\$ 2,164</u>	<u>\$ 2,856</u>	<u>\$ 692</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Inmate Medical Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 8,000	\$ 43,000	\$ 52,272	\$ 9,272
Other	9,500	9,500	9,884	384
<i>Total Revenues</i>	<u>17,500</u>	<u>52,500</u>	<u>62,156</u>	<u>9,656</u>
Expenditures				
Current:				
Public Safety:				
Materials and Supplies	35,000	39,048	35,307	3,741
Contractual Services	56,000	58,592	45,075	13,517
<i>Total Expenditures</i>	<u>91,000</u>	<u>97,640</u>	<u>80,382</u>	<u>17,258</u>
<i>Net Change in Fund Balance</i>	(73,500)	(45,140)	(18,226)	26,914
<i>Fund Balance Beginning of Year</i>	59,127	59,127	59,127	-
Prior Year Encumbrances Appropriated	<u>9,806</u>	<u>9,806</u>	<u>9,806</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (4,567)</u>	<u>\$ 23,793</u>	<u>\$ 50,707</u>	<u>\$ 26,914</u>

Ashtabula County
*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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$ 454,000	\$ 454,000	\$ 561,029	\$ 107,029
Intergovernmental	2,506,000	2,469,000	2,222,749	(246,251)
Contributions and Donations	-	-	2,725	2,725
Other	70,000	70,000	177,189	107,189
<i>Total Revenues</i>	<u>3,030,000</u>	<u>2,993,000</u>	<u>2,963,692</u>	<u>(29,308)</u>
Expenditures				
Current:				
Health				
Personal Services	350,000	350,000	326,754	23,246
Fringe Benefits	89,500	89,500	64,907	24,593
Materials and Supplies	8,000	8,000	2,956	5,044
Contractual Services	2,545,500	2,696,148	2,401,420	294,728
<i>Total Expenditures</i>	<u>2,993,000</u>	<u>3,143,648</u>	<u>2,796,037</u>	<u>347,611</u>
<i>Net Change in Fund Balance</i>	37,000	(150,648)	167,655	318,303
<i>Fund Balance Beginning of Year</i>	2,762,958	2,762,958	2,762,958	-
Prior Year Encumbrances Appropriated	648	648	648	-
<i>Fund Balance End of Year</i>	<u>\$ 2,800,606</u>	<u>\$ 2,612,958</u>	<u>\$ 2,931,261</u>	<u>\$ 318,303</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 229,855	\$ 181,855	\$ 187,428	\$ 5,573
Intergovernmental	174,800	174,800	147,256	(27,544)
Other	27,500	27,500	10,622	(16,878)
<i>Total Revenues</i>	<u>432,155</u>	<u>384,155</u>	<u>345,306</u>	<u>(38,849)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	154,000	154,000	145,929	8,071
Fringe Benefits	63,500	63,500	54,840	8,660
Materials and Supplies	82,000	104,610	73,160	31,450
Contractual Services	95,500	90,500	50,965	39,535
<i>Total Expenditures</i>	<u>395,000</u>	<u>412,610</u>	<u>324,894</u>	<u>87,716</u>
<i>Net Change in Fund Balance</i>	37,155	(28,455)	20,412	48,867
<i>Fund Balance Beginning of Year</i>	<u>373,989</u>	<u>373,989</u>	<u>373,989</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 411,144</u>	<u>\$ 345,534</u>	<u>\$ 394,401</u>	<u>\$ 48,867</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency 911 Calling Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 196,000	\$ 196,000	\$ 239,334	\$ 43,334
Special Assessments	310,400	380,400	202,349	(178,051)
<i>Total Revenues</i>	<u>506,400</u>	<u>576,400</u>	<u>441,683</u>	<u>(134,717)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	26,250	26,250	24,544	1,706
Fringe Benefits	28,550	29,250	12,911	16,339
Materials and Supplies	110,000	75,000	61,124	13,876
Contractual Services	67,500	238,540	213,144	25,396
<i>Total Expenditures</i>	<u>232,300</u>	<u>369,040</u>	<u>311,723</u>	<u>57,317</u>
<i>Net Change in Fund Balance</i>	274,100	207,360	129,960	(77,400)
<i>Fund Balance Beginning of Year</i>	<u>1,271,042</u>	<u>1,271,042</u>	<u>1,271,042</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,545,142</u>	<u>\$ 1,478,402</u>	<u>\$ 1,401,002</u>	<u>\$ (77,400)</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Law Library Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines & Forfeitures	\$ 166,889	\$ 177,100	\$ 209,510	\$ 32,410
Contributions and Donations	-	-	18,000	18,000
Other	-	-	6,609	6,609
<i>Total Revenues</i>	<u>166,889</u>	<u>177,100</u>	<u>234,119</u>	<u>57,019</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	32,210	33,670	33,590	80
Fringe Benefits	10,225	11,051	10,667	384
Materials and Supplies	97,500	107,083	83,326	23,757
Contractual Services	1,170	2,750	2,552	198
Other	4,023	34,865	34,844	21
<i>Total Expenditures</i>	<u>145,128</u>	<u>189,419</u>	<u>164,979</u>	<u>24,440</u>
<i>Net Change in Fund Balance</i>	21,761	(12,319)	69,140	81,459
<i>Fund Balance Beginning of Year</i>	<u>128,473</u>	<u>128,473</u>	<u>128,473</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 150,234</u></u>	<u><u>\$ 116,154</u></u>	<u><u>\$ 197,613</u></u>	<u><u>\$ 81,459</u></u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 1,265,000	\$ 1,020,425	\$ 1,009,148	\$ (11,277)
Other	51,000	91,000	111,513	20,513
<i>Total Revenues</i>	<u>1,316,000</u>	<u>1,111,425</u>	<u>1,120,661</u>	<u>9,236</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	-	74,000	64,652	9,348
Fringe Benefits	-	28,900	24,239	4,661
Materials and Supplies	-	3,000	291	2,709
Contractual Services	-	1,073,000	986,891	86,109
<i>Total Expenditures</i>	<u>-</u>	<u>1,178,900</u>	<u>1,076,073</u>	<u>102,827</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,316,000	(67,475)	44,588	112,063
Other Financing Sources (Uses)				
Advances In	-	15,000	15,000	-
<i>Net Change in Fund Balance</i>	1,316,000	(52,475)	59,588	112,063
<i>Fund Balance Beginning of Year</i>	130,059	130,059	130,059	-
Prior Year Encumbrances Appropriated	116,989	116,989	116,989	-
<i>Fund Balance End of Year</i>	<u>\$ 1,563,048</u>	<u>\$ 194,573</u>	<u>\$ 306,636</u>	<u>\$ 112,063</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Courts Special Projects Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 160,000	\$ 160,000	\$ 154,793	\$ (5,207)
Other	-	-	428	428
<i>Total Revenues</i>	<u>160,000</u>	<u>160,000</u>	<u>155,221</u>	<u>(4,779)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Eastern County Court				
Personal Services	70,000	50,000	37,884	12,116
Fringe Benefits	32,605	26,605	16,206	10,399
Materials and Supplies	50,000	20,000	2,415	17,585
Contractual Services	200,000	100,000	63,122	36,878
Total Eastern County Court	<u>352,605</u>	<u>196,605</u>	<u>119,627</u>	<u>76,978</u>
Western County Court				
Personal Services	37,245	43,574	43,573	1
Fringe Benefits	9,615	14,388	14,385	3
Total Western County Court	<u>46,860</u>	<u>57,962</u>	<u>57,958</u>	<u>4</u>
<i>Total Expenditures</i>	<u>399,465</u>	<u>254,567</u>	<u>177,585</u>	<u>76,982</u>
<i>Net Change in Fund Balance</i>	(239,465)	(94,567)	(22,364)	72,203
<i>Fund Balance Beginning of Year</i>	357,350	357,350	357,350	-
Prior Year Encumbrances Appropriated	<u>50,348</u>	<u>50,348</u>	<u>50,348</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 168,233</u>	<u>\$ 313,131</u>	<u>\$ 385,334</u>	<u>\$ 72,203</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Eastern County Court OVI/IDIAM Fund
For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 8,000	\$ 8,000	\$ 9,157	\$ 1,157
Expenditures	-	-	-	-
<i>Net Change in Fund Balance</i>	8,000	8,000	9,157	1,157
<i>Fund Balance Beginning of Year</i>	<u>28,795</u>	<u>28,795</u>	<u>28,795</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 36,795</u></u>	<u><u>\$ 36,795</u></u>	<u><u>\$ 37,952</u></u>	<u><u>\$ 1,157</u></u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Western County Court OVI/IDIAM Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$ 7,000	\$ 7,000	\$ 15,291	\$ 8,291
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	<u>15,000</u>	<u>15,000</u>	<u>8,791</u>	<u>6,209</u>
<i>Net Change in Fund Balance</i>	(8,000)	(8,000)	6,500	14,500
<i>Fund Balance Beginning of Year</i>	<u>22,890</u>	<u>22,890</u>	<u>22,890</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 14,890</u></u>	<u><u>\$ 14,890</u></u>	<u><u>\$ 29,390</u></u>	<u><u>\$ 14,500</u></u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Clerk of Courts-Certificate of Title Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 475,000	\$ 475,000	\$ 569,291	\$ 94,291
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	212,470	230,470	229,797	673
Fringe Benefits	82,379	89,519	89,072	447
Materials and Supplies	8,399	11,875	8,462	3,413
Contractual Services	3,834	3,834	3,614	220
<i>Total Expenditures</i>	<u>307,082</u>	<u>335,698</u>	<u>330,945</u>	<u>4,753</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	167,918	139,302	238,346	99,044
Other Financing Sources (Uses)				
Transfers Out	<u>-</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	167,918	129,302	228,346	99,044
<i>Fund Balance Beginning of Year</i>	663,508	663,508	663,508	-
Prior Year Encumbrances Appropriated	<u>1,243</u>	<u>1,243</u>	<u>1,243</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 832,669</u>	<u>\$ 794,053</u>	<u>\$ 893,097</u>	<u>\$ 99,044</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Special Projects Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 557,000	\$ 557,000	\$ 519,693	\$ (37,307)
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	256,000	275,315	262,094	13,221
Fringe Benefits	99,234	109,157	93,872	15,285
Materials and Supplies	8,200	21,345	14,253	7,092
Contractual Services	85,000	109,166	94,710	14,456
<i>Total Expenditures</i>	<u>448,434</u>	<u>514,983</u>	<u>464,929</u>	<u>50,054</u>
<i>Net Change in Fund Balance</i>	108,566	42,017	54,764	12,747
<i>Fund Balance Beginning of Year</i>	883,432	883,432	883,432	-
Prior Year Encumbrances Appropriated	<u>820</u>	<u>820</u>	<u>820</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 992,818</u></u>	<u><u>\$ 926,269</u></u>	<u><u>\$ 939,016</u></u>	<u><u>\$ 12,747</u></u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Special Projects Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 24,000	\$ 24,000	\$ 24,579	\$ 579
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	10,000	10,000	4,368	5,632
Materials and Supplies	13,000	11,500	2,704	8,796
Contractual Services	22,000	23,500	16,932	6,568
<i>Total Expenditures</i>	<u>45,000</u>	<u>45,000</u>	<u>24,004</u>	<u>20,996</u>
<i>Net Change in Fund Balance</i>	(21,000)	(21,000)	575	21,575
<i>Fund Balance Beginning of Year</i>	<u>38,536</u>	<u>38,536</u>	<u>38,536</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 17,536</u></u>	<u><u>\$ 17,536</u></u>	<u><u>\$ 39,111</u></u>	<u><u>\$ 21,575</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Special Probation Fund
For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 1,000	\$ 1,000	\$ 3,024	\$ 2,024
Expenditures				
Current:				
General Government:				
Judicial				
Materials and Supplies	-	3,000	869	2,131
<i>Net Change in Fund Balance</i>	1,000	(2,000)	2,155	4,155
<i>Fund Balance Beginning of Year</i>	9,310	9,310	9,310	-
Prior Year Encumbrances Appropriated	136	136	136	-
<i>Fund Balance End of Year</i>	<u>\$ 10,446</u>	<u>\$ 7,446</u>	<u>\$ 11,601</u>	<u>\$ 4,155</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Eastern Court Special Probation Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 105,000	\$ 105,000	\$ 116,213	\$ 11,213
Expenditures				
Current:				
Public Safety:				
Personal Services	60,342	60,342	59,445	897
Fringe Benefits	34,884	35,384	30,221	5,163
Materials and Supplies	2,000	2,023	592	1,431
Contractual Services	3,000	3,000	1,953	1,047
<i>Total Expenditures</i>	<u>100,226</u>	<u>100,749</u>	<u>92,211</u>	<u>8,538</u>
<i>Net Change in Fund Balance</i>	4,774	4,251	24,002	19,751
<i>Fund Balance Beginning of Year</i>	147,748	147,748	147,748	-
Prior Year Encumbrances Appropriated	<u>37</u>	<u>37</u>	<u>37</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 152,559</u>	<u>\$ 152,036</u>	<u>\$ 171,787</u>	<u>\$ 19,751</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Fund
For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 400,000	\$ 557,482	\$ 535,611	\$ (21,871)
Intergovernmental	1,600,000	1,600,000	1,256,362	(343,638)
Other	100,000	100,000	186,319	86,319
<i>Total Revenues</i>	<u>2,100,000</u>	<u>2,257,482</u>	<u>1,978,292</u>	<u>(279,190)</u>
Expenditures				
Current:				
Human Services:				
Personal Services	1,104,471	984,411	964,828	19,583
Fringe Benefits	409,937	396,997	371,379	25,618
Materials and Supplies	32,300	32,587	16,293	16,294
Contractual Services	347,604	385,680	362,443	23,237
Other	3,000	3,000	-	3,000
<i>Total Expenditures</i>	<u>1,897,312</u>	<u>1,802,675</u>	<u>1,714,943</u>	<u>87,732</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>202,688</u>	<u>454,807</u>	<u>263,349</u>	<u>(191,458)</u>
Other Financing Sources (Uses)				
Transfers In	150,000	150,000	75,000	(75,000)
Transfers Out	(650,000)	(770,000)	(768,483)	1,517
<i>Total Other Financing Sources (Uses)</i>	<u>(500,000)</u>	<u>(620,000)</u>	<u>(693,483)</u>	<u>(73,483)</u>
<i>Net Change in Fund Balance</i>	(297,312)	(165,193)	(430,134)	(264,941)
<i>Fund Balance Beginning of Year</i>	636,770	636,770	636,770	-
Prior Year Encumbrances Appropriated	76,288	76,288	76,288	-
<i>Fund Balance End of Year</i>	<u>\$ 415,746</u>	<u>\$ 547,865</u>	<u>\$ 282,924</u>	<u>\$ (264,941)</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Conduct of Business Fund
For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 500	\$ 500	\$ 551	\$ 51
Expenditures				
Current:				
General Government:				
Judicial				
Materials and Supplies	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<i>Net Change in Fund Balance</i>	(500)	(500)	551	1,051
<i>Fund Balance Beginning of Year</i>	<u>886</u>	<u>886</u>	<u>886</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 386</u></u>	<u><u>\$ 386</u></u>	<u><u>\$ 1,437</u></u>	<u><u>\$ 1,051</u></u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Dispute Resolution Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 30,000	\$ 30,000	\$ 29,048	\$ (952)
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	10,000	10,000	3,438	6,562
Materials and Supplies	10,000	20,000	14,743	5,257
Contractual Services	23,000	23,000	13,028	9,972
<i>Total Expenditures</i>	<u>43,000</u>	<u>53,000</u>	<u>31,209</u>	<u>21,791</u>
<i>Net Change in Fund Balance</i>	(13,000)	(23,000)	(2,161)	20,839
<i>Fund Balance Beginning of Year</i>	67,008	67,008	67,008	-
Prior Year Encumbrances Appropriated	<u>2,536</u>	<u>2,536</u>	<u>2,536</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 56,544</u>	<u>\$ 46,544</u>	<u>\$ 67,383</u>	<u>\$ 20,839</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
VAWA Marriage License Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 18,000	\$ 18,000	\$ 19,732	\$ 1,732
Expenditures				
Current:				
Health				
Contractual Services	<u>35,000</u>	<u>35,000</u>	<u>21,798</u>	<u>13,202</u>
<i>Net Change in Fund Balance</i>	(17,000)	(17,000)	(2,066)	14,934
<i>Fund Balance Beginning of Year</i>	<u>25,131</u>	<u>25,131</u>	<u>25,131</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 8,131</u></u>	<u><u>\$ 8,131</u></u>	<u><u>\$ 23,065</u></u>	<u><u>\$ 14,934</u></u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 10,000	\$ 10,000	\$ 11,825	\$ 1,825
Expenditures				
Current:				
General Government:				
Judicial				
Materials and Supplies	500	-	-	-
Contractual Services	10,000	11,000	11,000	-
Fringe Benefits and Insurance	800	300	48	252
<i>Total Expenditures</i>	<u>11,300</u>	<u>11,300</u>	<u>11,048</u>	<u>252</u>
<i>Net Change in Fund Balance</i>	(1,300)	(1,300)	777	2,077
<i>Fund Balance Beginning of Year</i>	<u>4,592</u>	<u>4,592</u>	<u>4,592</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 3,292</u></u>	<u><u>\$ 3,292</u></u>	<u><u>\$ 5,369</u></u>	<u><u>\$ 2,077</u></u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 9,000	\$ 9,000	\$ 20,097	\$ 11,097
Charges for Services	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
<i>Total Revenues</i>	<u>14,000</u>	<u>14,000</u>	<u>20,097</u>	<u>6,097</u>
Expenditures				
Current:				
Public Safety:				
Eastern County Court				
Contractual Services	20,000	20,000	5,728	14,272
Western County Court				
Contractual Services	<u>20,000</u>	<u>20,000</u>	<u>3,712</u>	<u>16,288</u>
<i>Total Expenditures</i>	<u>40,000</u>	<u>40,000</u>	<u>9,440</u>	<u>30,560</u>
<i>Net Change in Fund Balance</i>	(26,000)	(26,000)	10,657	36,657
<i>Fund Balance Beginning of Year</i>	140,189	140,189	140,189	-
Prior Year Encumbrances Appropriated	<u>2,560</u>	<u>2,560</u>	<u>2,560</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 116,749</u>	<u>\$ 116,749</u>	<u>\$ 153,406</u>	<u>\$ 36,657</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
VAWA Pass Through Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(20,000)	-	-	-
<i>Fund Balance Beginning of Year</i>	<u>8,797</u>	<u>8,797</u>	<u>8,797</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ (11,203)</u></u>	<u><u>\$ 8,797</u></u>	<u><u>\$ 8,797</u></u>	<u><u>\$ -</u></u>

Ashtabula County
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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ -	\$ -	\$ 285	\$ 285
Intergovernmental	70,000	70,000	50,669	(19,331)
Contributions and Donations	-	-	931	931
Other	-	-	1,739	1,739
	<u>70,000</u>	<u>70,000</u>	<u>53,624</u>	<u>(16,376)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	49,084	49,084	46,560	2,524
Fringe Benefits	32,667	33,452	32,801	651
Materials and Supplies	-	1,688	683	1,005
	<u>81,751</u>	<u>84,224</u>	<u>80,044</u>	<u>4,180</u>
<i>Total Expenditures</i>	<u>81,751</u>	<u>84,224</u>	<u>80,044</u>	<u>4,180</u>
<i>Net Change in Fund Balance</i>	(11,751)	(14,224)	(26,420)	(12,196)
<i>Fund Balance Beginning of Year</i>	31,259	31,259	31,259	-
Prior Year Encumbrances Appropriated	<u>147</u>	<u>147</u>	<u>147</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 19,655</u>	<u>\$ 17,182</u>	<u>\$ 4,986</u>	<u>\$ (12,196)</u>

Ashtabula County
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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Other	\$ -	\$ 42,000	\$ 17,900	\$ (24,100)
Expenditures				
Current:				
Public Safety:				
Personal Services	-	45,725	45,725	-
Fringe Benefits	-	7,215	7,153	62
<i>Total Expenditures</i>	-	52,940	52,878	62
<i>Excess of Revenues Over (Under) Expenditures</i>	-	(10,940)	(34,978)	(24,038)
Other Financing Sources (Uses)				
Advances In	-	-	20,000	20,000
<i>Net Change in Fund Balance</i>	-	(10,940)	(14,978)	(4,038)
<i>Fund Balance Beginning of Year</i>	15,355	15,355	15,355	-
<i>Fund Balance End of Year</i>	<u>\$ 15,355</u>	<u>\$ 4,415</u>	<u>\$ 377</u>	<u>\$ (4,038)</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 274,978	\$ 343,429	\$ 343,519	\$ 90
Other	-	-	840	840
<i>Total Revenues</i>	<u>274,978</u>	<u>343,429</u>	<u>344,359</u>	<u>930</u>
Expenditures				
Current:				
Public Safety				
Personal Services	97,019	228,159	223,420	4,739
Fringe Benefits	32,677	73,344	70,590	2,754
Contractual Services	42,072	69,924	61,117	8,807
Other	-	60,019	60,011	8
<i>Total Expenditures</i>	<u>171,768</u>	<u>431,446</u>	<u>415,138</u>	<u>16,308</u>
<i>Net Change in Fund Balance</i>	103,210	(88,017)	(70,779)	17,238
<i>Fund Balance at Beginning of Year</i>	111,327	111,327	111,327	-
Prior Year Encumbrances Appropriated	<u>659</u>	<u>659</u>	<u>659</u>	<u>-</u>
<i>Fund Balance at End of Year</i>	<u>\$ 215,196</u>	<u>\$ 23,969</u>	<u>\$ 41,207</u>	<u>\$ 17,238</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 450,000	\$ 529,157	\$ 529,167	\$ 10
Other	-	-	638	638
<i>Total Revenues</i>	<u>450,000</u>	<u>529,157</u>	<u>529,805</u>	<u>648</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	266,324	332,416	308,454	23,962
Fringe Benefits	169,507	182,863	129,560	53,303
Materials and Supplies	7,000	24,500	3,957	20,543
Contractual Services	10,000	9,420	3,578	5,842
<i>Total Expenditures</i>	<u>452,831</u>	<u>549,199</u>	<u>445,549</u>	<u>103,650</u>
<i>Net Change in Fund Balance</i>	(2,831)	(20,042)	84,256	104,298
<i>Fund Balance Beginning of Year</i>	231,448	231,448	231,448	-
Prior Year Encumbrances Appropriated	<u>1,846</u>	<u>1,846</u>	<u>1,846</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 230,463</u>	<u>\$ 213,252</u>	<u>\$ 317,550</u>	<u>\$ 104,298</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Workforce Development Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 450,000	\$ 1,250,000	\$ 677,230	\$ (572,770)
Expenditures				
Current:				
Public Works:				
Materials and Supplies	-	10,000	-	10,000
Contractual Services	-	245,000	178,174	66,826
Other	-	545,000	135,185	409,815
<i>Total Expenditures</i>	<u>-</u>	<u>800,000</u>	<u>313,359</u>	<u>486,641</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	450,000	450,000	363,871	(1,059,411)
Other Financing Sources (Uses)				
Transfers Out	<u>(450,000)</u>	<u>(450,000)</u>	<u>(345,063)</u>	<u>104,937</u>
<i>Net Change in Fund Balance</i>	-	-	18,808	(954,474)
<i>Fund Balance Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,808</u>	<u>\$ 18,808</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Northern Border Initiative Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 75,000	\$ 75,000	\$ 23,773	\$ (51,227)
Expenditures				
Current:				
Public Safety:				
Personal Services	19,000	30,000	3,283	26,717
Fringe Benefits	3,905	6,780	1,367	5,413
Contractual Services	32,000	32,000	5,965	26,035
<i>Total Expenditures</i>	<u>54,905</u>	<u>68,780</u>	<u>10,615</u>	<u>58,165</u>
<i>Net Change in Fund Balance</i>	20,095	6,220	13,158	6,938
<i>Fund Balance Beginning of Year</i>	<u>37,560</u>	<u>37,560</u>	<u>37,560</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 57,655</u></u>	<u><u>\$ 43,780</u></u>	<u><u>\$ 50,718</u></u>	<u><u>\$ 6,938</u></u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
COPS Grant Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 140,000	\$ 156,500	\$ 156,410	\$ (90)
Other	-	-	48	48
<i>Total Revenues</i>	<u>140,000</u>	<u>156,500</u>	<u>156,458</u>	<u>(42)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	110,036	115,512	115,508	4
Fringe Benefits	61,299	62,190	41,919	20,271
<i>Total Expenditures</i>	<u>171,335</u>	<u>177,702</u>	<u>157,427</u>	<u>20,275</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(31,335)	(21,202)	(969)	20,185
Other Financing Sources (Uses)				
Advances In	-	9,500	9,500	-
<i>Net Change in Fund Balance</i>	(31,335)	(11,702)	8,531	20,185
<i>Fund Balance Beginning of Year</i>	<u>38,753</u>	<u>38,753</u>	<u>38,753</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 7,418</u>	<u>\$ 27,051</u>	<u>\$ 47,284</u>	<u>\$ 20,185</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OVI Task Force Grant Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
<i>Net Change in Fund Balance</i>	-	-	-	-
<i>Fund Balance Beginning of Year</i>	<u>39,501</u>	<u>39,501</u>	<u>39,501</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 39,501</u></u>	<u><u>\$ 39,501</u></u>	<u><u>\$ 39,501</u></u>	<u><u>\$ -</u></u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Adult Drug Court Department of Justice Grant Fund
For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ 22,000	\$ 42,165	\$ 20,165
Expenditures				
Current:				
Public Safety:				
Personal Services	-	5,120	4,994	126
Fringe Benefits	-	1,615	1,488	127
Materials and Supplies	-	5,000	-	5,000
Contractual Services	-	9,000	-	9,000
<i>Total Expenditures</i>	-	20,735	6,482	14,253
<i>Net Change in Fund Balance</i>	-	1,265	35,683	34,418
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance End of Year</i>	\$ -	\$ 1,265	\$ 35,683	\$ 34,418

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Governor's Public Safety HVEO Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 44,000	\$ -	\$ 17	\$ 17
Expenditures				
Current:				
Public Safety:				
Personal Services	10,000	-	-	-
Fringe Benefits	2,055	100	98	2
<i>Total Expenditures</i>	<u>12,055</u>	<u>100</u>	<u>98</u>	<u>2</u>
<i>Net Change in Fund Balance</i>	31,945	(100)	(81)	19
<i>Fund Balance Beginning of Year</i>	<u>6,666</u>	<u>6,666</u>	<u>6,666</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 38,611</u>	<u>\$ 6,566</u>	<u>\$ 6,585</u>	<u>\$ 19</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
HUD Special Housing Voucher Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ 216,000	\$ 202,481	\$ (13,519)
Expenditures				
Current:				
Health:				
Contractual Services	-	216,721	203,047	13,674
<i>Net Change in Fund Balance</i>	-	(721)	(566)	155
<i>Fund Balance Beginning of Year</i>	1,037	1,037	1,037	-
<i>Fund Balance End of Year</i>	<u>\$ 1,037</u>	<u>\$ 316</u>	<u>\$ 471</u>	<u>\$ 155</u>

Ashtabula County
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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 26,000	\$ 26,000	\$ 46,157	\$ 20,157
Expenditures				
Current:				
Public Safety:				
Fringe Benefits	-	17,500	9,684	7,816
Materials and Supplies	-	4,500	1,791	2,709
Contractual Services	-	37,000	35,309	1,691
<i>Total Expenditures</i>	-	59,000	46,784	12,216
<i>Net Change in Fund Balance</i>	26,000	(33,000)	(627)	32,373
<i>Fund Balance Beginning of Year</i>	67,246	67,246	67,246	-
<i>Fund Balance End of Year</i>	<u>\$ 93,246</u>	<u>\$ 34,246</u>	<u>\$ 66,619</u>	<u>\$ 32,373</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Title IV-E Placement Juvenile Court Fund
For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ 65,000	\$ 74,767	\$ 9,767
Other	5,000	45,000	35,154	(9,846)
<i>Total Revenues</i>	5,000	110,000	109,921	(79)
Expenditures				
Current:				
Public Safety:				
Personal Services	20,000	112,294	89,854	22,440
<i>Net Change in Fund Balance</i>	(15,000)	(2,294)	20,067	22,361
<i>Fund Balance Beginning of Year</i>	2,879	2,879	2,879	-
Prior Year Encumbrances Appropriated	11,561	11,561	11,561	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (560)</u>	<u>\$ 12,146</u>	<u>\$ 34,507</u>	<u>\$ 22,361</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Title IV-E Foster/Probation Juvenile Court Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 75,000	\$ 75,000	\$ 100,402	\$ 25,402
Other	-	-	49	49
<i>Total Revenues</i>	<u>75,000</u>	<u>75,000</u>	<u>100,451</u>	<u>25,451</u>
Expenditures				
Current:				
Human Services:				
Personal Services	29,601	30,901	30,822	79
Fringe Benefits	22,033	20,733	10,724	10,009
Materials and Supplies	5,000	5,000	-	5,000
Contractual Services	80,000	80,000	60,812	19,188
<i>Total Expenditures</i>	<u>136,634</u>	<u>136,634</u>	<u>102,358</u>	<u>34,276</u>
<i>Net Change in Fund Balance</i>	(61,634)	(61,634)	(1,907)	59,727
<i>Fund Balance Beginning of Year</i>	150,131	150,131	150,131	-
Prior Year Encumbrances Appropriated	<u>266</u>	<u>266</u>	<u>266</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 88,763</u></u>	<u><u>\$ 88,763</u></u>	<u><u>\$ 148,490</u></u>	<u><u>\$ 59,727</u></u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
503 Corporation Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ 33,780	\$ 33,780	\$ 35,616	\$ 1,836
Other	<u>49,000</u>	<u>49,000</u>	<u>66,706</u>	<u>17,706</u>
<i>Total Revenues</i>	<u>82,780</u>	<u>82,780</u>	<u>102,322</u>	<u>19,542</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	<u>9,800</u>	<u>135,840</u>	<u>135,840</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	72,980	(53,060)	(33,518)	19,542
<i>Fund Balance Beginning of Year</i>	<u>508,059</u>	<u>508,059</u>	<u>508,059</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 581,039</u>	<u>\$ 454,999</u>	<u>\$ 474,541</u>	<u>\$ 19,542</u>

Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Defunct Sewer Assessments Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 300	\$ 300	\$ -	\$ (300)
Charges for Services	40	40	-	(40)
<i>Total Revenues</i>	340	340	-	(340)
Expenditures	-	-	-	-
<i>Net Change in Fund Balance</i>	340	340	-	(340)
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance End of Year</i>	<u>\$ 340</u>	<u>\$ 340</u>	<u>\$ -</u>	<u>\$ (340)</u>

Ashtabula County
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ -	\$ 18,143	\$ 18,143
Interest	-	-	2,003	2,003
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>20,146</u>	<u>20,146</u>
Expenditures				
Current:				
General Government:				
Contractual Services	800,000	825,321	357,397	467,924
Capital Outlay:				
Contractual Services	-	1,015,000	1,014,900	100
Debt Service:				
Principal Retirement	-	85,000	85,000	-
<i>Total Expenditures</i>	<u>800,000</u>	<u>1,925,321</u>	<u>1,457,297</u>	<u>468,024</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(800,000)</u>	<u>(1,925,321)</u>	<u>(1,437,151)</u>	<u>488,170</u>
Other Financing Sources (Uses)				
Proceeds of Refunding Bonds Issued	-	2,000,000	2,000,000	-
Transfers In	-	-	52,191	52,191
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>2,000,000</u>	<u>2,052,191</u>	<u>52,191</u>
<i>Net Change in Fund Balance</i>	(800,000)	74,679	615,040	540,361
<i>Fund Balance Beginning of Year</i>	644,437	644,437	644,437	-
Prior Year Encumbrances Appropriated	<u>203,358</u>	<u>203,358</u>	<u>203,358</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 47,795</u>	<u>\$ 922,474</u>	<u>\$ 1,462,835</u>	<u>\$ 540,361</u>

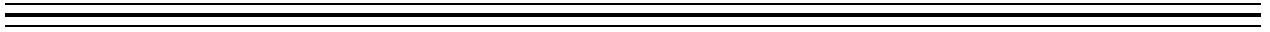
Ashtabula County
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Construction Fund
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ 500	\$ 500	\$ 693	\$ 193
Other	-	1,674,400	1,674,400	-
<i>Total Revenues</i>	<u>500</u>	<u>1,674,900</u>	<u>1,675,093</u>	<u>193</u>
Expenditures				
Human Services:				
Other	-	251,000	251,000	-
<i>Net Change in Fund Balance</i>	500	1,423,900	1,424,093	193
<i>Fund Balance Beginning of Year</i>	<u>336,967</u>	<u>336,967</u>	<u>336,967</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 337,467</u></u>	<u><u>\$ 1,760,867</u></u>	<u><u>\$ 1,761,060</u></u>	<u><u>\$ 193</u></u>

Ashtabula County
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, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 113,600	\$ 129,100	\$ 167,121	\$ 38,021
Other	-	-	302	302
<i>Total Revenues</i>	<u>113,600</u>	<u>129,100</u>	<u>167,423</u>	<u>38,323</u>
Expenditures				
Current:				
General Government				
Judicial				
Personal Services	68,454	68,646	67,674	972
Fringe Benefits	31,048	31,763	29,081	2,682
Contractual Services	42,860	50,814	32,350	18,464
Materials and Supplies	18,000	18,513	7,502	11,011
<i>Total Expenditures</i>	<u>160,362</u>	<u>169,736</u>	<u>136,607</u>	<u>33,129</u>
<i>Net Change in Fund Balance</i>	(46,762)	(40,636)	30,816	71,452
<i>Fund Balance Beginning of Year</i>	218,475	218,475	218,475	0
Prior Year Encumbrances Appropriated	<u>2,793</u>	<u>2,793</u>	<u>2,793</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 174,506</u></u>	<u><u>\$ 180,632</u></u>	<u><u>\$ 252,084</u></u>	<u><u>\$ 71,452</u></u>

STATISTICAL SECTION



Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S2-S11
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	S12-S21
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S22-S29
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S30-S31
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the county provides and the activities it performs.	S32-S41

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

Ashtabula County, Ohio
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	2004	2005	2006	2007
Governmental Activities:				
Net Investment in Capital Assets	\$ 124,829,827	\$ 125,931,071	\$ 128,591,643	\$133,999,696
Restricted for:				
Capital Projects	815,004	923,666	943,053	844,498
Debt Service	349,341	626,640	755,084	397,070
Roads and Bridges	5,026,322	5,350,634	9,379,732	5,951,246
Health and Human Services	13,416,731	17,133,607	17,215,325	19,032,291
Grant Programs	843,393	3,313,251	2,705,315	1,149,051
Community Development	-	3,666,714	3,766,802	3,570,583
Real Estate Assessment	-	947,279	1,240,866	1,249,690
Other Purposes	6,526,397	2,747,532	3,626,156	3,734,793
Unrestricted	3,794,977	4,376,912	4,655,255	5,384,058
Total Governmental Activities Net Position	155,601,992	165,017,306	172,879,231	175,312,976
Business-type Activities:				
Net Investment in Capital Assets	9,002,437	7,316,052	3,624,698	3,758,145
Restricted	-	-	390,000	124,161
Unrestricted	3,074,716	2,696,361	5,411,735	5,415,399
Total Business-type Activities Net Position	12,077,153	10,012,413	9,426,433	9,297,705
Primary Government:				
Net Investment in Capital Assets	133,832,264	133,247,123	132,216,341	137,757,841
Restricted	26,977,188	34,709,323	40,022,333	36,053,383
Unrestricted	6,869,693	7,073,273	10,066,990	10,799,457
Total Primary Government Net Position	\$ 167,679,145	\$ 175,029,719	\$ 182,305,664	\$ 184,610,681

2008	2009	2010	2011	2012	2013
\$135,049,540	\$137,122,688	\$134,226,345	\$135,710,695	\$123,369,001	\$122,317,368
790,308	666,692	3,694,675	2,390,290	1,284,586	4,074,031
407,429	687,368	505,297	253,459	1,194,320	995,630
5,922,220	6,253,834	6,407,851	6,317,483	5,791,537	5,829,894
19,323,983	17,179,567	17,196,985	18,348,911	15,277,537	16,598,845
851,049	830,363	1,399,989	1,200,598	4,042,124	4,458,717
3,577,127	3,579,217	2,293,903	2,416,172	3,154,886	3,004,823
983,919	1,009,387	1,145,082	1,419,519	1,574,592	1,489,928
4,048,017	2,853,738	3,838,439	4,358,241	4,698,041	4,773,744
4,036,741	4,629,122	6,000,615	8,109,690	6,535,308	5,998,813
174,990,333	174,811,976	176,709,181	180,525,058	166,921,932	\$169,541,793
2,304,505	1,244,470	2,467,945	3,404,685	16,012,657	16,090,901
299,129	163,472	163,472	344,252	359,769	404,704
5,481,304	5,661,111	6,565,924	6,381,201	6,695,620	7,127,112
8,084,938	7,069,053	9,197,341	10,130,138	23,068,046	23,622,717
137,354,045	138,367,158	136,694,290	139,115,380	139,381,658	138,408,269
36,203,181	33,223,638	36,645,693	37,048,925	37,377,392	41,630,316
9,518,045	10,290,233	12,566,539	14,490,891	13,230,928	13,125,925
\$ 183,075,271	\$ 181,881,029	\$ 185,906,522	\$ 190,655,196	\$ 189,989,978	\$ 193,164,510

Ashtabula County, Ohio
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	2004	2005	2006	2007
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 8,319,211	\$ 8,535,732	\$ 8,133,070	\$ 9,595,422
Judicial	3,676,855	3,242,139	3,648,615	4,491,701
Public Safety	8,605,110	8,790,934	8,697,483	9,522,419
Public Works	6,267,051	6,526,213	6,497,033	6,813,923
Health	21,159,833	19,102,312	24,531,200	22,829,242
Human Services	33,191,439	32,932,322	37,332,319	37,427,777
Conservation and Recreation	378,151	363,224	341,995	385,792
Other	3,385,973	2,341,114	1,020,788	690,965
Interest and Fiscal Charges	623,373	328,751	323,881	317,466
<i>Total Governmental Activities Expenses</i>	<u>85,606,996</u>	<u>82,162,741</u>	<u>90,526,384</u>	<u>92,074,707</u>
Business-type Activities:				
Sewer	2,240,781	2,513,685	2,623,230	2,763,091
Water	3,159,696	6,977,395	3,320,373	4,133,727
Geneva State Park Lodge	5,289,683	1,876,862	2,161,396	2,116,971
<i>Total Business-type Activities Expenses</i>	<u>10,690,160</u>	<u>11,367,942</u>	<u>8,104,999</u>	<u>9,013,789</u>
<i>Total Primary Government Expenses</i>	<u>96,297,156</u>	<u>93,530,683</u>	<u>98,631,383</u>	<u>101,088,496</u>
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	4,358,721	3,533,386	3,135,477	3,844,133
Judicial	1,177,767	1,192,785	1,421,535	1,784,535
Public Safety	1,794,429	2,311,262	2,189,601	2,177,904
Public Works	3,787,245	67,499	104,012	116,778
Health	656,421	2,329,798	1,516,031	1,292,244
Human Services	3,090,312	3,399,452	3,324,362	4,052,792
Conservation and Recreation	-	-	-	-
Operating Grants and Contributions:				
General Government:				
Legislative and Executive	577,553	2,713,926	1,017,096	35,380
Judicial	-	-	-	-
Public Safety	891,567	1,515,314	1,210,941	664,332
Public Works	1,565,586	6,383,432	12,100,179	-
Health	14,550,296	12,569,132	16,973,796	15,337,832
Human Services	23,714,827	25,721,258	25,763,459	29,478,134
Other	-	-	-	-
Capital Grants and Contributions:				
General Government:				
Legislative and Executive	3,454	-	-	-
Public Works	176,670	-	150,358	4,418,878
<i>Total Governmental Activities</i>	<u>56,344,848</u>	<u>61,737,244</u>	<u>68,906,847</u>	<u>63,202,942</u>
<i>Program Revenues</i>	<u>\$ 56,344,848</u>	<u>\$ 61,737,244</u>	<u>\$ 68,906,847</u>	<u>\$ 63,202,942</u>

	2008	2009	2010	2011	2012	2013
\$	9,713,341	\$ 9,530,210	\$ 10,988,073	\$ 9,414,588	\$ 9,958,961	\$ 10,247,854
	4,697,277	4,483,633	4,605,306	4,713,319	5,506,213	5,500,672
	9,998,879	9,366,954	8,040,602	8,303,651	9,190,013	9,283,900
	6,937,219	6,581,697	8,355,616	7,212,773	6,736,690	7,139,746
	25,237,135	26,981,293	29,031,309	25,481,843	22,422,766	16,802,786
	38,058,203	38,648,073	33,562,429	31,080,444	30,121,178	29,675,421
	333,080	271,677	94,589	235,974	253,148	289,418
	-	-	-	-	-	-
	246,647	215,616	189,559	327,197	195,518	1,325,783
	95,221,781	96,079,153	94,867,483	86,769,789	84,384,487	80,265,580
	2,785,843	2,807,235	2,667,108	1,575,739	2,064,648	2,303,060
	3,896,909	3,892,813	3,712,901	3,830,847	3,836,641	3,801,011
	2,232,794	2,264,367	2,585,356	2,036,233	1,676,823	1,043,156
	8,915,546	8,964,415	8,965,365	7,442,819	7,578,112	7,147,227
	104,137,327	105,043,568	103,832,848	94,212,608	91,962,599	87,412,807
	3,971,931	4,103,331	3,575,906	3,150,425	2,980,968	2,973,958
	1,937,930	2,398,814	2,040,017	2,043,608	2,190,721	2,129,707
	2,018,124	1,995,612	2,453,188	2,956,235	2,419,632	2,795,781
	116,642	371,877	404,246	92,803	494,801	589,198
	1,565,717	1,172,227	1,192,401	1,043,291	653,870	434,513
	4,163,880	4,464,645	4,201,928	3,391,544	3,788,947	3,611,138
	-	-	-	-	-	-
	608,370	1,127,003	2,343,966	1,276,266	-	21,776
	-	-	-	-	-	18,000
	1,095,234	959,159	1,337,410	915,660	1,188,771	1,861,923
	-	-	-	1,351	5,849,128	6,656,231
	17,401,147	18,557,596	20,137,300	18,851,089	12,127,970	6,702,459
	27,965,243	28,976,956	24,554,773	22,382,359	18,064,091	17,461,571
	-	-	-	-	-	-
	-	-	-	-	1,209,965	792,561
	488,214	479,594	2,186,974	1,719,767	4,653	321,427
\$	61,332,432	\$ 64,606,814	\$ 64,428,109	\$ 57,824,398	\$ 50,973,517	\$ 46,370,243

(Continued)

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

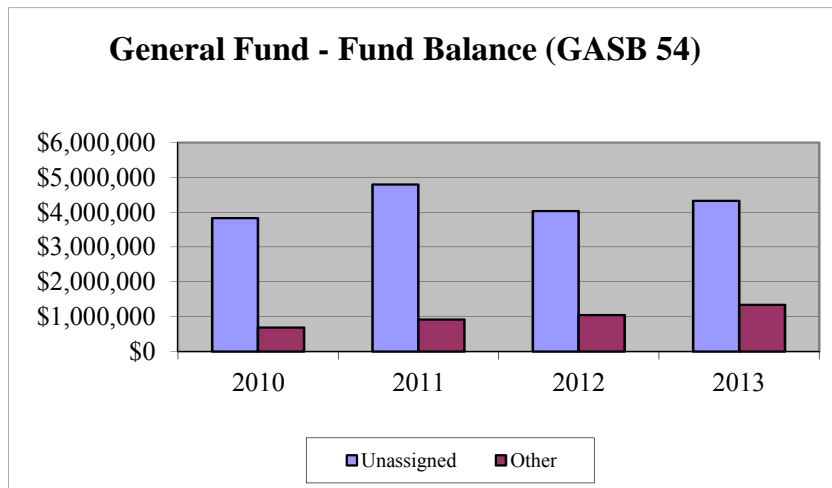
	2004	2005	2006	2007
Business-type Activities:				
Charges for Services				
Sewer	\$ 1,693,353	\$ 1,783,692	\$ 1,951,383	\$ 2,026,108
Water	2,696,221	6,010,760	2,816,422	3,290,011
Geneva State Park Lodge	2,989,778	315,810	-	204,396
Operating Grants and Contributions	-	-	94,551	532,923
Capital Grants and Contributions	1,136,718	985,512	34,534	358,239
<i>Total Business-type Activities</i>				
<i>Program Revenues</i>	8,516,070	9,095,774	4,896,890	6,411,677
<i>Total Primary Government</i>				
<i>Program Revenues</i>	64,860,918	70,833,018	73,803,737	69,614,619
Net (Expense)/Revenue				
Governmental Activities	(29,262,148)	(20,425,497)	(21,619,537)	(28,871,765)
Business-type Activities	(2,174,090)	(2,272,168)	(3,208,109)	(2,602,112)
<i>Total Primary Government</i>				
<i>Net (Expense)/Revenue</i>	(31,436,238)	(22,697,665)	(24,827,646)	(31,473,877)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	14,682,565	4,934,183	4,952,450	4,009,794
Health	-	7,346,932	7,444,463	7,074,091
Human Services	-	3,580,283	3,486,309	3,442,667
Capital Outlay	-	-	16,467	17,429
Debt Service	842,264	849,196	893,703	885,612
Permissive Sales Tax Imposed for:				
General Purposes	8,428,480	8,777,806	8,649,600	8,722,401
Grants and Entitlements not				
Restricted to Specific Programs	2,870,928	2,625,763	2,627,145	5,309,516
Investment Earnings	754,680	1,618,407	2,832,709	3,068,700
Miscellaneous	335,094	478,012	848,078	264,815
Transfers & Contributions	(62,582)	(258,107)	(2,276,438)	(1,715,221)
Extraordinary Item	-	-	-	-
<i>Total Governmental Activities</i>	27,851,429	29,952,475	29,474,486	31,079,804
Business-type Activities:				
Investment Earnings	19,343	36,515	90,237	93,394
Miscellaneous	163,290	-	262,430	2,448
Bed Tax	-	-	-	322,574
Transfers & Contributions	62,852	258,107	2,276,438	1,715,221
<i>Total Business-type Activities</i>	245,485	294,622	2,629,105	2,133,637
<i>Total Primary Government</i>				
	28,096,914	30,247,097	32,103,591	33,213,441
Change in Net Position				
Governmental Activities	(1,410,719)	9,526,978	7,854,949	2,208,039
Business-type Activities	(1,928,605)	(1,977,546)	(579,004)	(468,475)
<i>Total Primary Government</i>				
<i>Change in Net Position</i>	\$ (3,339,324)	\$ 7,549,432	\$ 7,275,945	\$ 1,739,564

	2008	2009	2010	2011	2012	2013
\$	2,061,366	\$ 2,259,086	\$ 2,210,638	\$ 1,916,841	\$ 2,618,203	\$ 2,582,607
	3,326,833	3,238,236	3,661,813	3,976,951	3,963,559	4,080,151
	-	-	-	-	-	-
	-	182,709	304,000	489,278	361,185	365,710
	484,713	674,663	2,416,303	250,372	158,624	506,214
	5,872,912	6,354,694	8,592,754	6,633,442	7,101,571	7,534,682
	67,205,344	67,687,126	73,020,863	64,457,840	58,075,088	53,904,925
	(33,889,349)	(31,472,339)	(30,439,374)	(28,945,391)	(33,410,970)	(33,895,337)
	(3,042,634)	(2,609,721)	(372,611)	(809,377)	(476,541)	387,455
	(36,931,983)	(34,082,060)	(30,811,985)	(29,754,768)	(33,887,511)	(33,507,882)
	3,677,121	3,585,648	3,603,209	3,518,914	3,488,300	2,996,029
	6,546,025	6,239,428	6,294,301	6,424,952	6,962,546	6,594,621
	3,928,144	3,773,521	3,810,344	3,908,280	5,006,578	4,716,936
	15,485	15,773	-	150,742	-	-
	840,807	861,166	869,730	888,230	955,029	941,982
	8,486,298	7,938,932	8,570,869	8,956,657	9,207,656	9,770,782
	9,157,496	8,749,686	9,155,651	8,026,979	3,776,224	4,627,373
	1,610,343	567,042	449,604	516,914	568,102	382,261
	447,923	674,110	609,404	1,620,434	2,884,245	3,781,814
	(1,142,936)	(1,111,324)	(1,026,533)	(1,250,834)	(1,406,617)	28,000
	-	-	-	-	-	2,675,400
	33,566,706	31,293,982	32,336,579	32,761,268	31,442,063	36,515,198
	200,153	164,341	309,472	580	2,885	5,558
	1,069	417	876,444	140,330	209,864	139,658
	485,709	317,754	288,450	350,430	50,000	50,000
	1,142,936	1,111,324	1,026,533	1,250,834	1,406,617	(28,000)
	1,829,867	1,593,836	2,500,899	1,742,174	1,669,366	167,216
	35,396,573	32,887,818	34,837,478	34,503,442	33,111,429	36,682,414
	(322,643)	(178,357)	1,897,205	3,815,877	(1,968,907)	2,619,861
	(1,212,767)	(1,015,885)	2,128,288	932,797	1,192,825	554,671
\$	(1,535,410)	\$ (1,194,242)	\$ 4,025,493	\$ 4,748,674	\$ (776,082)	\$ 3,174,532

Ashtabula County, Ohio
Fund Balances, Governmental Funds
Last Ten Years (1)
(modified accrual basis of accounting)

	2004	2005	2006	2007
General Fund:				
Nonspendable	n/a	n/a	n/a	n/a
Restricted	n/a	n/a	n/a	n/a
Committed	n/a	n/a	n/a	n/a
Assigned	n/a	n/a	n/a	n/a
Unassigned	n/a	n/a	n/a	n/a
Reserved	569,366	188,450	145,790	430,125
Unreserved	2,188,604	4,197,519	3,995,764	3,736,869
Total General Fund	2,757,970	4,385,969	4,141,554	4,166,994
All Other Governmental Funds				
Nonspendable	n/a	n/a	n/a	n/a
Restricted	n/a	n/a	n/a	n/a
Committed	n/a	n/a	n/a	n/a
Assigned	n/a	n/a	n/a	n/a
Unassigned (Deficit)	n/a	n/a	n/a	n/a
Reserved	5,594,188	6,029,276	5,465,320	3,594,672
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	17,942,536	22,628,082	25,753,204	28,784,004
Debt Service Fund	427,861	548,865	792,242	400,428
Capital Projects Funds	459,595	578,203	904,224	728,817
Total All Other Governmental Funds	24,424,180	29,784,426	32,914,990	33,507,921
Total Governmental Funds	\$ 27,182,150	\$ 34,170,395	\$ 37,056,544	\$ 37,674,915

(1) The County implemented GASB Statement No. 54 in 2011



2008	2009	2010	2011	2012	2013
n/a	n/a	\$ 438,440	\$ 470,890	\$ 608,402	\$ 626,692
n/a	n/a	-	-	-	-
n/a	n/a	90,000	-	231,348	401,759
n/a	n/a	157,541	443,829	209,288	313,446
n/a	n/a	3,835,535	4,793,147	4,030,663	4,324,662
209,808	188,320	n/a	n/a	n/a	n/a
2,622,582	2,682,652	n/a	n/a	n/a	n/a
<u>2,832,390</u>	<u>2,870,972</u>	<u>0</u>	<u>5,707,866</u>	<u>5,079,701</u>	<u>5,666,559</u>
n/a	n/a	\$ 2,229,504	\$ 2,473,993	\$ 2,152,865	\$ 2,236,994
n/a	n/a	30,927,558	31,083,737	30,014,526	33,301,657
n/a	n/a	536,401	536,999	596,340	617,022
n/a	n/a	-	-	-	-
n/a	n/a	-	-	(32,111)	(46,539)
2,662,714	4,413,772	n/a	n/a	n/a	n/a
30,007,554	25,822,021	n/a	n/a	n/a	n/a
404,580	579,287	n/a	n/a	n/a	n/a
777,244	668,487	n/a	n/a	n/a	n/a
<u>33,852,092</u>	<u>31,483,567</u>	<u>0</u>	<u>34,094,729</u>	<u>32,731,620</u>	<u>36,109,134</u>
<u>\$ 36,684,482</u>	<u>\$ 34,354,539</u>	<u>\$ -</u>	<u>\$ 39,802,595</u>	<u>\$ 37,811,321</u>	<u>\$ 41,775,693</u>

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

	2004	2005	2006	2007
Revenues				
Property Taxes	\$15,329,060	\$16,687,808	\$16,802,397	\$15,372,075
Permissive Sales Taxes	8,459,659	8,682,584	8,784,820	8,693,576
Charges for Services	10,196,628	12,074,831	10,980,493	12,520,194
Licenses and Permits	51,690	44,195	32,252	24,000
Fines and Forfeitures	679,014	520,781	800,583	968,957
Intergovernmental	50,818,009	49,337,300	57,465,001	58,587,801
Special Assessments	451,587	221,141	200,785	196,986
Interest	754,680	1,607,240	2,837,365	3,068,700
Contributions and Donations	0	18,697	150,358	128,272
Other	292,867	387,237	848,078	337,510
<i>Total Revenues</i>	<u>87,033,194</u>	<u>89,581,814</u>	<u>98,902,132</u>	<u>99,898,071</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	\$ 8,115,869	\$ 8,399,711	\$ 8,757,210	\$ 9,277,916
Judicial	3,638,944	3,189,437	3,542,534	4,462,606
Public Safety	8,684,245	8,469,894	8,920,538	9,470,131
Public Works	8,550,871	6,212,491	8,312,576	6,638,719
Health	21,087,482	19,051,529	24,414,677	22,825,820
Human Services	33,158,768	32,781,834	35,852,000	37,244,132
Conservation and Recreation	378,151	363,224	341,995	385,792
Other	3,385,973	2,341,114	1,020,788	690,965
Capital Outlay	116,021	316,311	261,181	5,192,820
Debt Service:				
Principal Retirement	1,461,775	1,164,042	1,129,250	1,182,860
Interest and Fiscal Charges	444,594	380,979	337,653	312,435
Payment to Refunded Bond Escrow Agent	-	-	-	-
<i>Total Expenditures</i>	<u>89,022,693</u>	<u>82,670,566</u>	<u>92,890,402</u>	<u>97,684,196</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>(1,989,499)</u>	<u>6,911,248</u>	<u>6,011,730</u>	<u>2,213,875</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	-	-	-	322,312
Proceeds of Refunding Bonds Issued	-	-	-	-
Premium on Refunding Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Proceeds of Loans	451,026	426,805	336,870	84,250
Proceeds of Notes	-	-	-	-
Contributions to Lodge	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	8,626
Transfers In	1,612,361	1,741,233	4,408,526	4,625,286
Transfers Out	(1,677,399)	(1,999,340)	(8,044,964)	(6,635,978)
<i>Total Other Financing Sources (Uses)</i>	<u>385,988</u>	<u>168,698</u>	<u>(3,299,568)</u>	<u>(1,595,504)</u>
Extraordinary Item	-	-	-	-
<i>Net Change in Fund Balances</i>	<u>(1,603,511)</u>	<u>7,079,946</u>	<u>2,712,162</u>	<u>618,371</u>
Debt Service as a Percentage of Noncapital Expenditures	2.1%	1.9%	1.6%	1.6%

	2008	2009	2010	2011	2012	2013
\$	14,993,453	\$ 14,758,619	\$ 14,600,532	\$ 14,677,835	\$ 16,209,020	\$ 16,195,726
	8,522,192	7,916,309	8,537,786	8,928,466	9,222,158	9,702,080
	12,463,916	12,945,580	12,949,077	11,785,638	11,246,801	11,341,488
	50,164	44,232	50,712	20,275	130,443	138,472
	1,027,358	1,281,517	710,385	669,762	847,474	804,366
	57,123,120	58,985,179	58,836,821	52,588,554	42,317,643	38,890,155
	196,912	200,719	197,103	199,155	199,759	271,496
	1,610,343	567,041	449,604	516,914	568,102	382,261
	221,343	168,339	160,479	41,420	54,005	49,775
	439,463	674,109	609,404	1,620,434	2,332,527	2,803,646
	<u>96,648,264</u>	<u>97,541,644</u>	<u>97,101,903</u>	<u>91,048,453</u>	<u>83,127,932</u>	<u>80,579,465</u>
\$	9,452,363	\$ 9,264,265	\$ 10,716,405	\$ 9,107,102	\$ 9,573,289	\$ 9,909,141
	4,604,046	4,417,533	4,511,706	4,648,458	5,167,559	5,360,086
	9,830,284	9,201,078	7,774,830	8,140,160	8,932,587	9,256,228
	6,779,874	6,361,558	8,115,295	6,978,890	6,592,907	7,315,545
	24,883,395	26,820,928	27,988,775	25,186,929	22,265,198	16,445,831
	37,877,520	38,523,929	32,981,732	30,859,303	29,917,322	29,293,524
	333,080	271,677	94,589	235,974	253,148	289,418
	-	-	-	-	-	-
	1,206,032	2,396,203	2,537,555	2,338,621	1,436,084	920,376
	1,090,169	1,286,154	513,062	615,842	395,317	1,543,667
	259,321	223,511	193,939	243,669	241,197	1,440,740
	-	-	-	-	-	11,701,935
	<u>96,316,084</u>	<u>98,766,836</u>	<u>95,427,888</u>	<u>88,354,948</u>	<u>84,774,608</u>	<u>93,476,491</u>
	<u>332,180</u>	<u>(1,225,192)</u>	<u>1,674,015</u>	<u>2,693,505</u>	<u>(1,646,676)</u>	<u>(12,897,026)</u>
	105,713	107,000	531,003	135,523	-	243,225
	-	-	-	-	-	18,395,000
	-	-	-	-	-	1,001,606
	-	-	-	-	-	(5,389,333)
	-	149,714	3,000,000	-	-	-
	-	-	-	-	800,000	-
	-	-	-	-	(300,000)	(225,000)
	32,685	15,231	361,161	9,422	-	-
	5,268,075	4,375,110	3,065,402	1,671,477	2,065,949	2,388,688
	(6,741,543)	(5,751,806)	(4,771,141)	(2,922,311)	(3,216,736)	(2,228,188)
	<u>(1,335,070)</u>	<u>(1,104,751)</u>	<u>2,186,425</u>	<u>(1,105,889)</u>	<u>(650,787)</u>	<u>14,185,998</u>
	-	-	-	-	-	2,675,400
	<u>(1,002,890)</u>	<u>(2,329,943)</u>	<u>3,860,440</u>	<u>1,587,616</u>	<u>(2,297,463)</u>	<u>3,964,372</u>
	1.4%	1.6%	0.8%	1.0%	0.8%	15.9%

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

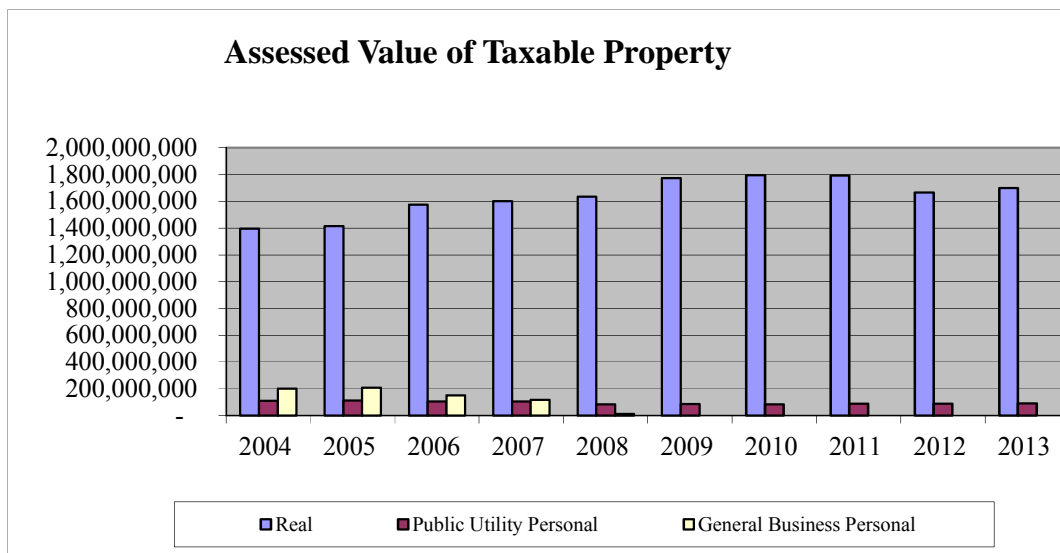
Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
2004	\$1,128,499,460	\$265,543,960	\$3,982,981,200	\$108,281,220	\$123,046,841
2005	1,145,499,810	267,933,050	4,038,379,600	112,489,690	127,829,193
2006	1,283,948,420	289,425,250	4,495,353,343	105,325,760	119,688,364
2007	1,301,741,680	298,864,870	4,573,161,571	105,562,920	119,957,864
2008	1,324,982,790	308,834,290	4,668,048,800	83,439,520	94,817,636
2009	1,441,613,360	330,250,650	5,062,468,600	84,441,360	95,956,091
2010	1,454,018,350	338,667,620	5,121,959,914	82,896,240	94,200,273
2011	1,455,627,750	334,894,990	5,115,779,257	87,490,730	99,421,284
2012	1,352,676,560	313,264,790	4,759,832,429	88,675,130	100,767,193
2013	1,354,604,520	343,315,880	4,851,201,143	91,285,630	103,733,670

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax was assessed on all tangible personal property used in business in Ohio through 2008. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property tax was phased out during the years 2006-2008. The listing percentage prior to 2006 was 25% for machinery and equipment and 23% for inventories, then 18.75% for 2006, 12.5% for 2007, 6.25% for 2008, and zero for 2009 and after.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

Tangible Personal Property		Total		Ratio	Weighted Average Tax Rate
General Business		Assessed Value	Estimated Actual Value		
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$200,781,900	\$803,127,600	\$1,703,106,540	\$4,909,155,641	34.69%	9.499745
207,608,020	830,432,080	1,733,530,570	4,996,640,873	34.69%	9.509913
150,133,390	800,711,413	1,828,832,820	5,415,753,120	33.77%	8.937169
116,875,390	935,003,120	1,823,044,860	5,628,122,555	32.39%	8.896911
11,636,920	93,095,360	1,728,893,520	4,855,961,796	35.60%	8.804623
-	-	1,856,305,370	5,158,424,691	35.99%	8.782952
-	-	1,875,582,210	5,216,160,187	35.96%	8.806351
-	-	1,878,013,470	5,215,200,541	36.01%	9.260835
-	-	1,754,616,480	4,860,599,622	36.10%	9.265258
-	-	1,789,206,030	4,954,934,813	36.11%	9.042621



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

	2004	2005	2006	2007	2008
Unvoted Millage					
Operating	\$1.97	\$1.97	\$1.97	\$1.97	\$1.97
Permanent Improvement	0.01	0.01	0.01	0.01	0.01
Debt	0.54	0.54	0.54	0.54	0.54
Voted Millage - by levy					
1985 MHRS (648 Board) Operating - 5 years					
Residential/Agricultural Real	0.299841	0.299937	0.272208	0.272181	0.253477
Commercial/Industrial and Public Utility Real	0.414300	0.415982	0.393076	0.393289	0.365758
General Business and Public Utility Personal	0.60	0.60	0.60	0.60	0.60
1990 MRDD (169 Board) Operating - 5 years					
Residential/Agricultural Real	0.249868	0.249948	0.249948	0.226818	0.211231
Commercial/Industrial and Public Utility Real	0.348546	0.349960	0.349960	0.330869	0.307708
General Business and Public Utility Personal	0.50	0.50	0.50	0.50	0.50
1997 MRDD (169 Board) Operating - continuing					
Residential/Agricultural Real	0.983072	0.983387	0.892471	0.892383	0.831058
Commercial/Industrial and Public Utility Real	1.140004	1.144631	1.081603	1.082189	1.006433
General Business and Public Utility Personal	1.33	1.33	1.33	1.33	1.33
1997 Children Services Operating - 5 years					
Residential/Agricultural Real	1.293516	1.293930	1.174304	1.174188	
Commercial/Industrial and Public Utility Real	1.500005	1.506093	1.423163	1.423933	
General Business and Public Utility Personal	1.75	1.75	1.75	1.75	
1999 MRDD (169 Board) Operating - 10 years					
Residential/Agricultural Real	1.478304	1.478778	1.342062	1.341930	1.249712
Commercial/Industrial and Public Utility Real	1.714292	1.721250	1.626472	1.627352	1.513434
General Business and Public Utility Personal	2.00	2.00	2.00	2.00	2.00
2000 Senior Services - 5 years					
Residential/Agricultural Real	0.849683	0.849955	0.771375	0.771299	0.718296
Commercial/Industrial and Public Utility Real	0.857146	0.860625	0.813236	0.813676	0.756717
General Business and Public Utility Personal	1.00	1.00	1.00	1.00	1.00
2003 MRDD (169 Board) Operating - 7 years					
Residential/Agricultural Real	1.330000	1.330000	1.207037	1.206919	1.123980
Commercial/Industrial and Public Utility Real	1.330000	1.330000	1.256764	1.257445	1.169421
General Business and Public Utility Personal	1.33	1.33	1.33	1.33	1.33
2007 Children Services Operating - 5 years					
Residential/Agricultural Real					1.629740
Commercial/Industrial and Public Utility Real					1.626115
General Business and Public Utility Personal					1.75
Total voted millage by type of property					
Residential/Agricultural Real	6.484284	6.485935	5.909405	5.885718	6.017494
Commercial/Industrial and Public Utility Real	7.304293	7.328541	6.944274	6.928753	6.745586
General Business and Public Utility Personal	8.51	8.51	8.51	8.51	8.51
Total millage by type of property					
Residential/Agricultural Real	9.004284	9.005935	8.429405	8.405718	8.537494
Commercial/Industrial and Public Utility Real	9.824293	9.848541	9.464274	9.448753	9.265586
General Business and Public Utility Personal	11.03	11.03	11.03	11.03	11.03

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

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

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

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

2009	2010	2011	2012	2013
\$1.97	\$1.97	\$1.97	\$1.97	\$1.97
-	-	-	-	-
0.54	0.54	0.54	0.54	0.54
0.253733	0.254043	0.273381	0.27360599	0.273894
0.368142	0.373808	0.404546	0.4051176	0.407394
0.60	0.60	0.60	0.60	0.60
0.211444	0.211702	0.227818	0.228005	0.228245
0.309713	0.314480	0.340339	0.340820	0.342735
0.50	0.50	0.50	0.50	0.50
0.831899	0.832915	0.896318	0.897054	0.898000
1.012991	1.028583	1.113162	1.114733	1.120997
1.33	1.33	1.33	1.33	1.33
1.250976	1.252504	1.347848	1.348954	1.350376
1.523296	1.546742	1.673928	1.676290	1.685710
2.00	2.00	2.00	2.00	2.00
0.719022	0.719900	0.774701	0.775337	0.776155
0.761648	0.773371	0.836964	0.838145	0.842855
1.00	1.00	1.00	1.00	1.00
1.125116	1.126490	1.212241	1.213237	1.214516
1.177042	1.195159	1.293435	1.295262	0.020646
1.33	1.33	1.33	1.33	1.33
1.631386	1.633378	1.750000	1.750000	1.750000
1.636712	1.661905	1.750000	1.750000	1.750000
1.75	1.75	1.75	1.75	1.75
6.023576	6.030932	6.482307	6.486193	6.491186
6.789544	6.894048	7.412374	7.420367	6.170337
8.51	8.51	8.51	8.51	8.51
8.533576	8.540932	8.992307	8.996193	9.001186
9.299544	9.404048	9.922374	9.930367	8.680337
11.02	11.02	11.02	11.02	11.02

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<i>In County School Districts:</i>										
Ashtabula Area City Schools	\$52.00	\$52.00	\$52.50	\$52.50	\$52.50	\$52.50	\$52.00	\$52.00	\$50.85	\$50.85
Buckeye Local Schools	43.61	45.31	45.31	45.31	45.31	45.31	45.31	45.31	45.21	45.21
Conneaut Area City Schools	45.83	45.83	37.63	37.63	37.63	37.63	37.63	37.63	37.63	36.39
Geneva Area City Schools	52.93	52.93	51.88	52.01	52.01	51.64	51.64	51.64	50.74	50.74
Grand Valley Local Schools	50.06	50.01	50.01	50.01	50.01	50.01	48.01	48.01	48.01	48.01
Jefferson Area Local Schools	47.97	54.73	54.73	54.73	54.73	54.73	54.73	54.73	52.73	52.73
Pymatuning Valley Local Schools	33.23	38.92	37.92	37.84	37.84	35.05	35.33	35.33	35.93	35.03
<i>Out of County School Districts:</i>										
Ledgemont Local Schools	50.20	50.20	50.20	50.2	50.2	50.2	50.2	50.2	50.2	50.2
<i>Joint Vocational School Districts:</i>										
Join Vocational School District	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11
<i>Cities:</i>										
Ashtabula	11.11	11.11	11.11	9.31	9.31	9.31	9.31	9.31	9.31	9.31
Conneaut	8.67	8.53	8.30	8.1	8.1	7.9	7.9	7.9	7.26	9.91
Geneva	8.70	8.70	8.70	8.7	8.7	8.7	8.7	8.7	8.7	8.7
<i>Villages:</i>										
Andover	10.81	11.35	11.35	11.35	11.35	11.35	11.35	11.35	11.35	11.35
Geneva-on-the-lake	15.80	17.35	17.35	17.35	17.35	17.13	17.13	17.13	13.83	13.83
Jefferson	10.28	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53
North Kingsville	6.18	6.18	5.60	5.60	5.60	5.18	5.18	5.18	6.28	6.28
Roaming Shores			7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70
Rock Creek	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88
Orwell	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	5.06	5.06
<i>Townships:</i>										
Andover	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85
Andover (Excluding Village)	9.73	8.98	8.98	10.48	10.48	10.48	10.48	10.48	10.48	10.48
Ashtabula	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Ashtabula (Excluding City)	15.02	15.02	14.02	15.51	15.51	16.01	17.01	17.01	18.01	18.01
Austinburg	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98
Cherry Valley	6.33	6.33	6.33	6.58	6.58	6.58	6.58	6.58	7.08	7.08
Colebrook	7.23	8.23	8.23	8.23	8.23	8.23	8.23	8.23	8.23	8.23
Denmark	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39
Dorset	9.98	12.98	12.98	12.98	12.98	12.98	9.98	9.98	9.98	9.98
Geneva	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Geneva (Excluding City & Village)	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39
Harpersfield	8.10	7.90	7.90	7.48	7.48	7.48	7.48	7.48	8.18	8.18
Hartsgrove	9.38	9.38	9.38	10.38	10.38	10.38	10.38	10.38	10.38	10.38
Jefferson	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Jefferson (Excluding Village)	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48
Kingsville	12.68	12.68	12.68	13.18	13.18	13.18	13.18	13.18	13.18	15.18
Lenox	8.48	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98

(continued)

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Monroe	14.18	14.18	14.18	14.18	14.18	11.68	13.68	13.68	13.68	13.68
Morgan	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Morgan (Excluding Village)	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
New Lyme	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
Orwell	2.17	1.92	1.92	1.92	1.92	1.42	1.42	1.42	1.42	1.42
Orwell (Excluding Village)	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06
Pierpont	10.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68
Plymouth	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
Richmond	4.58	4.58	4.58	6.08	6.08	6.08	6.08	6.08	6.08	6.08
Rome	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Rome (Excluding Village)	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Saybrook	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Saybrook (Excluding City)	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11
Sheffield	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68
Trumbull	11.48	11.48	11.48	7.98	7.98	7.98	7.98	7.98	7.98	7.98
Wayne	13.58	13.58	13.58	13.58	13.58	12.58	12.58	12.58	12.58	12.58
Williamsfield	12.94	12.94	12.94	13.44	13.44	13.44	13.44	13.44	13.44	13.44
Windsor	15.48	15.48	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
Ambulance Districts										
Jefferson Ambulance District	4.80	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Northwest Ambulance District	4.03	4.03	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
South Central Ambulance District	2.67	2.67	2.50	2.50	2.50	2.25	2.25	2.25	2.25	2.25
Parks										
Ashtabula Township	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18
Conneaut Township	1.64	1.64	1.64	1.64	1.64	1.14	1.14	1.14	1.14	1.14
Geneva Township	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42
Saybrook Township	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62
Cemeteries										
Geneva Union	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64
Jefferson Oakdale Union	1.00	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Libraries										
Andover Public Library										0.50
Ashtabula Co. District Library										1.25
Grand Valley Public Library										2.00
Harbor Topky Library	2.00	2.00	2.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00
Kingsville Public Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Recreational Districts										
Orwell Recreational District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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

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

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

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

<u>Collection Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Current Tax Collections to Current Tax Levy</u>	<u>Delinquent Tax Collections (1)</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections to Current Tax Levy</u>
2004	\$2,154,408	\$2,138,537	99.26%	\$16,879	\$2,155,416	100.05%
2005	2,343,991	2,307,766	98.45	20,934	2,328,700	99.35
2006	1,727,521	1,634,707	94.63	136,480	1,771,187	102.53
2007	1,250,353	1,247,380	99.76	104,934	1,352,314	108.15
2008	678,192	674,179	99.41	17,206	691,385	101.95
2009	183,746	181,033	98.52	3,687	184,720	100.53
2010	74,432	73,958	99.36	3,284	77,242	103.78
2011	0	0	n/a	7,425	7,425	n/a
2012	0	0	n/a	0	0	n/a
2013	0	0	n/a	4,938	4,938	n/a

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

(1) The County does not identify delinquent tax collections by tax year.

Ashtabula County, Ohio
Property Tax Levies and Collections (1)
Real and Public Utility Taxes
Last Ten Years

Collection 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
2004	\$14,015,729	\$13,353,644	95.28%	\$631,150	\$13,984,794	99.78%	\$664,442	4.7%
2005	14,237,550	13,591,491	95.46%	716,123	14,307,614	100.49%	401,761	2.8%
2006	14,739,768	14,036,934	95.23%	611,288	14,648,222	99.38%	477,696	3.2%
2007	15,094,356	14,230,140	94.27%	765,346	14,995,486	99.34%	534,194	3.5%
2008	15,807,171	14,970,843	94.71%	792,241	15,763,084	99.72%	656,280	4.2%
2009	16,443,590	15,502,626	94.28%	778,643	16,281,269	99.01%	637,391	3.9%
2010	16,626,777	15,492,475	93.18%	818,657	16,311,132	98.10%	1,071,405	6.4%
2011	16,503,739	15,548,138	94.21%	913,737	16,461,875	99.75%	1,084,241	6.6%
2012	16,423,461	15,309,996	93.22%	813,973	16,123,969	98.18%	1,688,888	10.3%
2013	16,618,492	15,638,057	94.10%	905,470	16,543,527	99.55%	1,376,359	8.3%

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

(1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.

(2) The County does not identify delinquent tax collections by tax year.

Ashtabula County, Ohio

Principal Taxpayers

Real Estate Tax

2013 and 2006 (1)

Name of Taxpayer	2013	
	Assessed Value	Percent of Real Property Assessed Value
CCA Western Properties, Inc.	\$25,049,150	1.48%
U.S. Bank National Association	7,473,850	0.44
ABC Chemicals, Inc.	4,158,900	0.24
Pinney Dock	4,052,170	0.24
Wal-Mart Real Estate	3,539,800	0.21
First Energy Generation	3,044,270	0.18
Lowe's Home Centers, Inc.	2,047,500	0.12
Sanifill of Ohio Inc.	1,789,390	0.11
E & L Investors	1,781,380	0.10
HD Development of Maryland Inc.	1,737,440	0.10
Totals	<u>\$54,673,850</u>	<u>3.22%</u>
Total Assessed Valuation	<u>\$1,697,920,400</u>	
Name of Taxpayer	2006	
	Assessed Value	Percent of Real Property Assessed Value
Ashtabula Mall Co	\$12,998,740	0.83%
CEI	7,212,160	0.46
ABC Chemicals	4,081,830	0.26
E&L Investors	2,138,430	0.14
Premix Inc.	1,691,350	0.11
Wal-Mart Stores Inc.	1,595,560	0.10
Molded Fiber Glass	1,469,110	0.09
Pinney Dock	1,437,230	0.09
Cascade Ohio, Inc.	1,381,540	0.09
Elkem Metals Company LP	1,325,440	0.08
Totals	<u>\$35,331,390</u>	<u>2.25%</u>
Total Assessed Valuation	<u>\$1,573,373,670</u>	

(1) The amounts presented represent the assessed values upon which 2013 and 2006 collections were based.

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

Ashtabula County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2013 and 2006

Name of Taxpayer	2013	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric Illuminating Company	\$47,552,040	52.09%
The Aqua Ohio Water Company	19,911,760	21.81
East Ohio Gas/Dominion East Ohio	6,945,230	7.61
Ohio Edison	6,908,320	7.57
American Transmission System	5,493,380	6.02
First Energy Generation	3,474,570	3.81
Orwell Natural Gas Co Inc	621,310	0.68
Eastern Natural Gas Co	73,730	0.08
Camplands Water LLC	58,040	0.06
Columbia Gas Trans Corp.	17,720	0.02
Total	\$91,056,100	99.75%
Total Assessed Valuation	\$91,285,630	
Name of Taxpayer	2006	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric	\$27,080,040	25.71%
Western Reserve Tele Co	6,737,520	6.40
East Ohio Gas Co/Dominion	3,998,800	3.80
Consolidated Rail Corp.	2,942,000	2.79
Consumers Ohio Water	2,417,620	2.30
Ohio American Water	2,324,970	2.21
Ohio Edison Co.	1,828,940	1.74
United Telephone Co	1,573,950	1.49
Conneaut Telephone Co	1,260,430	1.20
Norfolk Southern Combined	728,480	0.69
Total	\$50,892,750	48.33%
Total Assessed Valuation	\$105,325,760	

(1) The amounts presented represent the assessed values upon which 2013 and 2006 collections were based.

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

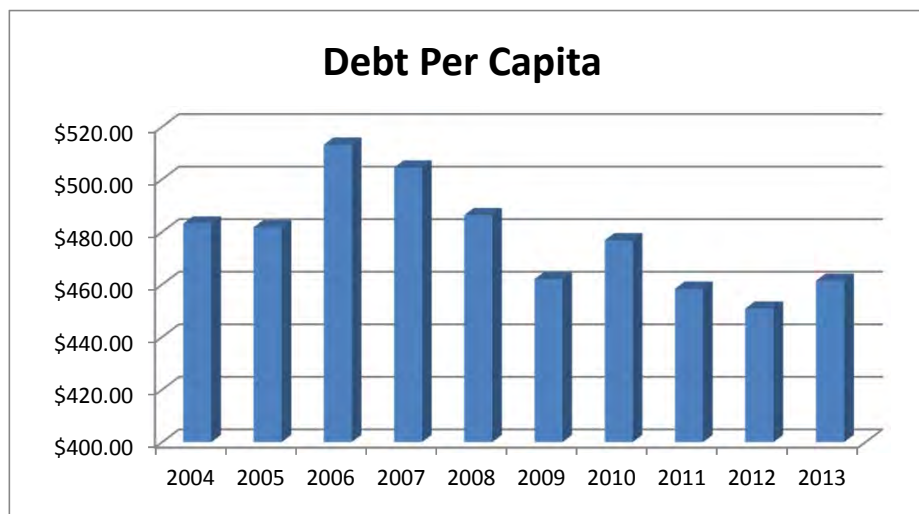
Ashtabula County, Ohio
*Ratios of Outstanding Debt to
Total Personal Income and Debt per Capita
Last Ten Years*

Year	Governmental Activities			Business-Type Activities		
	General Obligation Bonds	General Obligation Notes	Other	General Obligation Notes	Revenue Bonds	OWDA Loans
2004	\$ 8,259,306	\$ -	\$ 341,182	\$ -	\$ 14,501,083	\$ 22,675,960
2005	7,265,603	-	506,873	-	19,759,352	17,627,069
2006	6,372,232	-	516,023	-	26,787,249	17,451,605
2007	5,442,766	-	1,323,590	-	25,993,899	17,006,081
2008	4,470,771	-	871,090	7,324,502	18,467,160	16,457,888
2009	3,524,357	-	513,505	7,330,000	18,002,429	15,907,119
2010	6,296,345	-	1,093,522	7,000,000	17,517,099	15,267,261
2011	6,059,400	-	909,467	6,709,659	17,007,269	14,585,046
2012	12,221,192	6,425,408	601,570	-	10,955,739	13,871,345
2013	19,893,832	-	930,668	-	11,044,556	13,196,372

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

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

OPWC Loans	Notes	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$ 618,229	\$ 3,000,000	\$ 49,395,760	1.95%	\$ 483.16
976,007	3,000,000	49,134,904	1.88%	481.69
940,399	-	52,067,508	1.93%	513.13
1,256,883	-	51,023,219	1.84%	504.43
1,361,633	-	48,953,044	1.71%	486.38
1,274,956	-	46,552,366	1.60%	461.98
1,216,704	-	48,390,931	1.67%	476.77
1,269,165	-	46,540,006	1.56%	458.36
1,181,031	-	45,256,285	1.42%	450.81
989,641	-	46,055,069	1.41%	461.42



Ashtabula County, Ohio
Ratios of General Bonded Debt to Estimated True Values of Taxable Property
And Bonded Debt Per Capita
Last Ten Years

Year	Population (1)	Estimated Actual Value of Taxable Property (2)	Gross Bonded Debt	Ratio of Bonded Debt to Estimated Actual Value of Taxable Property	Bonded Debt per Capita
2004	102,235	\$4,909,155,641	\$ 8,259,306	0.168%	\$ 80.79
2005	102,005	4,996,640,873	7,265,603	0.145%	71.23
2006	101,471	5,415,753,120	6,372,232	0.118%	62.80
2007	101,151	5,628,122,555	5,442,766	0.097%	53.81
2008	100,648	4,855,961,796	11,795,273	0.243%	117.19
2009	100,648	5,158,424,691	10,854,357	0.210%	107.84
2010	101,497	5,216,160,187	13,296,345	0.255%	131.00
2011	101,536	5,215,200,541	12,769,059	0.245%	125.76
2012	100,389	4,860,599,622	18,646,600	0.384%	185.74
2013	99,811	4,954,934,813	19,893,832	0.401%	199.32

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

Ashtabula County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt

December 31, 2013

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County	Amount Applicable To County
Direct - Ashtabula County			
General Obligation Bonds	\$ 19,893,832	100.00%	\$ 19,893,832
OPWC Loans	134,143	100.00%	134,143
Long-term Notes	72,428	100.00%	72,428
Capital Leases	202,964	100.00%	202,964
<i>Total Direct - Ashtabula County</i>	<i>20,303,367</i>		<i>20,303,367</i>
Overlapping			
Cities Wholly Within the County	5,866,075	100.00%	5,866,075
Villages Wholly Within the County	6,539,961	100.00%	6,539,961
Townships Wholly Within the County	2,870,481	100.00%	2,870,481
School Districts Wholly Within the County	80,999,957	100.00%	80,999,957
Park Districts Wholly Within the County	75,000	100.00%	75,000
Library Districts Wholly Within the County	379,465	100.00%	379,465
<i>Total Overlapping</i>	<i>96,730,939</i>		<i>96,730,939</i>
<i>Totals</i>	<i>\$ 117,034,306</i>		<i>\$ 117,034,306</i>

Source: Ashtabula County Auditor

Ashtabula County
Computation of Legal Debt Margin
Last Ten Years

	2004	2005	2006	2007
Tax Valuation	<u>\$ 1,703,106,540</u>	<u>\$ 1,733,530,570</u>	<u>\$ 1,828,832,820</u>	<u>\$ 1,823,044,860</u>
Debt Limit (1)	<u>41,077,664</u>	<u>41,838,264</u>	<u>44,220,821</u>	<u>44,076,122</u>
General Bonded Outstanding				
General Obligation Bonds	8,259,306	7,265,603	6,533,083	5,442,766
Exempt General Obligation Bonds	-	-	-	-
Revenue Bonds	14,610,000	19,759,352	26,787,249	26,137,900
General Obligation Notes	-	-	-	-
OWDA Loans	22,675,960	17,627,069	17,451,605	17,006,081
OPWC Loans	354,030	976,007	1,080,399	1,381,882
503 Corporation Loan	555,154	529,851	504,301	478,404
Notes	<u>3,000,000</u>	<u>3,000,000</u>	<u>236,711</u>	<u>272,229</u>
Total	<u>49,454,450</u>	<u>49,157,882</u>	<u>52,593,348</u>	<u>50,719,262</u>
Less:				
Exempt General Obligation Bonds	-	-	-	-
Revenue Bonds	14,610,000	19,759,352	26,787,249	26,137,900
OWDA Loans	22,675,960	17,627,069	17,451,605	17,006,081
OPWC Loans	354,030	976,007	940,399	1,381,882
Notes	3,000,000	3,000,000	-	272,229
Amount Available in Debt Service	<u>427,861</u>	<u>548,865</u>	<u>748,999</u>	<u>400,428</u>
Amount of Debt Subject to Limit	<u>8,386,599</u>	<u>7,246,589</u>	<u>6,665,096</u>	<u>5,520,742</u>
Legal Debt Margin	<u>\$ 32,691,065</u>	<u>\$ 34,591,675</u>	<u>\$ 37,555,725</u>	<u>\$ 38,555,380</u>
Legal Debt Margin as a Percentage of the Debt Limit	79.58%	82.68%	84.93%	87.47%
Unvoted Debt Limit (2)	\$ 17,031,065	\$ 17,335,306	\$ 18,288,328	\$ 18,230,449
Amount of Debt Subject to Limit	<u>8,386,599</u>	<u>7,246,589</u>	<u>6,665,096</u>	<u>5,520,742</u>
Unvoted Legal Debt Margin	<u>\$ 8,644,466</u>	<u>\$ 10,088,717</u>	<u>\$ 11,623,232</u>	<u>\$ 12,709,707</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	50.76%	58.20%	63.56%	69.72%

- (1) Ohio Bond Law sets a limit calculated as follows:
Three percent of the first \$100,000,000 of the tax valuation
One and one-half percent of the next \$200,000,000 of the tax valuation
Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

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

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

Note: The amount of debt presented as subject to the limit should be the balances used to compute the margin as specified by statute, i.e. the gross balances, not amounts that are net of premiums or discounts. On deep discount or capital appreciation bonds, this would be the original issue amount.

2008	2009	2010	2011	2012	2013
<u>\$ 1,728,893,520</u>	<u>\$ 1,856,305,370</u>	<u>\$ 1,875,582,210</u>	<u>\$ 1,878,013,470</u>	<u>\$ 1,754,616,480</u>	<u>\$ 1,789,206,030</u>
<u>41,722,338</u>	<u>44,907,634</u>	<u>45,389,555</u>	<u>45,450,337</u>	<u>42,365,412</u>	<u>43,230,151</u>
4,470,771	3,524,357	6,296,345	6,059,400	6,706,192	15,358,832
-	-	-	-	-	4,535,000
18,558,200	18,089,000	17,517,099	17,007,269	16,470,739	11,044,556
7,330,000	7,330,000	7,000,000	6,700,000	6,425,408	-
16,457,888	15,907,120	15,267,261	14,585,046	13,871,345	13,196,372
1,471,633	1,527,170	1,433,025	1,458,094	1,342,567	1,123,784
452,341	452,235	426,106	399,519	372,666	345,545
195,117	114,075	81,878	78,679	75,802	72,428
<u>48,935,950</u>	<u>46,943,957</u>	<u>48,021,714</u>	<u>46,288,007</u>	<u>45,264,719</u>	<u>45,676,517</u>
-	-	-	-	-	4,535,000
18,558,200	18,089,000	17,517,099	17,007,269	16,470,739	11,044,556
16,457,888	15,907,120	15,267,261	14,585,046	13,871,345	13,196,372
1,471,633	1,527,170	1,433,025	1,458,094	1,342,567	1,123,784
195,117	114,075	81,878	78,679	75,802	72,428
404,580	579,287	403,550	312,077	438,563	178,243
<u>11,848,532</u>	<u>10,727,305</u>	<u>13,318,901</u>	<u>12,846,842</u>	<u>13,065,703</u>	<u>15,526,134</u>
<u>\$ 29,873,806</u>	<u>\$ 34,180,329</u>	<u>\$ 32,070,654</u>	<u>\$ 32,603,495</u>	<u>\$ 29,299,709</u>	<u>\$ 27,704,017</u>
71.60%	76.11%	70.66%	71.73%	69.16%	64.08%
\$ 17,288,935	\$ 18,563,054	\$ 18,755,822	\$ 18,780,135	\$ 17,546,165	\$ 17,892,060
<u>11,848,532</u>	<u>10,727,305</u>	<u>13,318,901</u>	<u>12,846,842</u>	<u>13,065,703</u>	<u>15,526,134</u>
<u>\$ 5,440,403</u>	<u>\$ 7,835,749</u>	<u>\$ 5,436,921</u>	<u>\$ 5,933,293</u>	<u>\$ 4,480,462</u>	<u>\$ 2,365,926</u>
31.47%	42.21%	28.99%	31.59%	25.54%	13.22%

Ashtabula County, Ohio

Pledged Revenue Coverage

Enterprise Funds

Last Ten Years

Year	(1) Gross Revenues	Operating Expenses Net of Depreciation	Net Available Revenue	Bond Debt Service Principal and Interest
<u>Sewer District Fund Debt Coverage</u>				
2004	\$ 1,710,979	\$ 1,132,611	\$ 578,368	\$ 29,740
2005	1,820,120	1,448,147	371,973	29,700
2006	2,006,043	1,429,632	576,411	29,740
2007	2,420,098	1,720,260	699,838	29,755
2008	2,124,304	1,722,643	401,661	29,745
2009	2,260,550	1,736,490	524,060	29,710
2010	4,036,819	2,017,114	2,019,705	29,750
2011	2,231,447	1,188,826	1,042,621	29,660
2012	2,654,209	1,614,905	1,039,304	29,745
2013	2,730,550	1,882,451	848,099	29,695
<u>Water District Fund Debt Coverage</u>				
2004	2,964,132	2,590,629	373,503	-
2005	6,610,272	5,496,867	1,113,405	149,310
2006	2,850,956	1,703,371	1,147,585	304,008
2007	3,996,568	2,467,910	1,528,658	304,157
2008	3,326,833	2,221,686	1,105,147	304,148
2009	3,238,236	2,217,653	1,020,583	303,979
2010	4,252,087	2,052,189	2,199,898	304,632
2011	4,010,160	2,178,849	1,831,311	308,033
2012	4,097,744	2,196,067	1,901,677	314,514
2013	4,458,435	2,137,222	2,321,213	312,441
<u>Geneva State Park Lodge Fund Debt Coverage</u>				
2004	4,023,592	3,790,517	233,075	402,101
2005	315,810	3,448	312,362	797,357
2006	392,558	133,447	259,111	1,107,692
2007	575,541	94,035	481,506	1,871,358
2008	1,012,308	166,594	845,714	1,105,923
2009	663,757	544,424	119,333	1,105,903
2010	1,778,214	1,048,669	729,545	1,021,431
2011	883,175	712,434	170,741	1,104,413
2012	612,367	367,736	244,631	1,103,906
2013	540,913	320,820	220,093	1,038,269

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

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

OWDA Loan Principal and Interest	OPWC Loan Principal and Interest	Note Principal and Interest	Total	Coverage
\$ 384,374	\$ 15,835	-	\$ 429,949	1.35
319,835	15,835	-	365,370	1.02
356,095	15,836	-	401,671	1.44
362,436	15,835	-	408,026	1.72
371,433	15,835	-	417,013	0.96
378,982	15,835	-	424,527	1.23
358,461	16,565	-	404,776	4.99
365,793	17,293	-	412,746	2.53
373,126	17,292	-	420,163	2.47
315,006	17,292	-	361,993	2.34
825,600	13,535	-	839,135	0.45
6,842,037	19,770	-	7,011,117	0.16
923,856	19,772	-	1,247,636	0.92
931,917	23,371	-	1,259,445	1.21
946,879	42,997	-	1,294,024	0.85
934,905	70,842	-	1,309,726	0.78
939,968	70,840	-	1,315,440	1.67
942,077	70,843	-	1,320,953	1.39
942,194	70,842	-	1,327,550	1.43
943,107	70,840	-	1,326,388	1.75
-	-	15,348,376	15,750,477	0.01
-	-	193,580	990,937	0.32
-	-	3,147,007	4,254,699	0.06
-	-	-	1,871,358	0.26
-	-	-	1,105,923	0.76
-	-	-	1,105,903	0.11
-	-	-	1,021,431	0.71
-	-	-	1,104,413	0.15
-	-	-	1,103,906	0.22
-	-	-	1,038,269	0.21

Ashtabula County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
2004	102,235	\$ 2,529,445	\$ 24,741	7.2
2005	102,005	2,606,939	25,557	7.1
2006	101,471	2,696,707	26,576	6.6
2007	101,151	2,773,000	27,414	6.9
2008	100,648	2,856,031	28,376	8.0
2009	100,767	2,916,210	28,940	13.3
2010	101,497	2,897,584	28,548	12.1
2011	101,536	2,987,875	29,427	10.6
2012	100,389	3,176,046	31,637	9.0
2013	99,811	3,256,603	32,628	9.3

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

Ashtabula County, Ohio

Principal Employers

Current Year

Employer (1)	Nature of Business (1)	2013		
		Number of Employees (1)	Rank	Percentage of Total Employment
Ashtabula County Medical Center	Hospital	1,100	1	2.6%
Ashtabula County Government	Government	908	2	2.1
Ashtabula Area City Schools	Education	550	3	1.3
Cristal Global	Chemical Manufacturer	540	4	1.3
Molded Fiber Glass	Manufacturing of Composites	410	5	1.0
Kennametal, Inc.	Manufacturing of Metal Cutting Tools	376	6	0.9
Lake Erie Correctional Institute	Prison	305	7	0.7
University Hospitals Geneva	Hospital	300	8	0.7
Premix, Inc.	Manufacturing of Reinforced Plastics	299	9	0.7
General Aluminum	Manufacturing of Aluminum Castings	285	10	0.7
Total		<u>5,073</u>		<u>12.0</u>
Total Employment within the County (2)		<u>42,300</u>		

Sources: (1) Ashtabula County Auditor

(2) Ohio Department of Job & Family Services

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

	2004	2005	2006	2007
General Government				
Legislative and Executive				
Commissioners	8.50	7.50	8.00	13.00
Auditor	17.00	16.00	16.00	15.50
Treasurer	8.00	7.00	7.50	7.50
Prosecuting Attorney	20.25	13.00	20.25	22.25
Board of Elections	10.50	11.00	10.50	8.50
Recorder	6.00	5.00	5.00	5.00
Buildings and Grounds	7.00	7.00	6.00	6.00
Data Processing	4.00	4.50	4.50	5.00
Risk Management	-	2.00	2.00	2.00
Planning Commission	3.00	3.00	3.00	3.00
Judicial				
Common Pleas				
Eastern County Court				
Western County Court				
Probate Court	6.00	6.00	6.00	8.00
Juvenile Court	22.00	20.00	20.00	21.00
Clerk of Courts	15.00	14.00	14.00	17.00
Youth Detention Center	16.50	16.00	16.00	16.00
Law Library	1.00	1.00	1.00	1.00
Public Safety				
Sheriff	85.50	85.50	88.50	87.00
Probation	2.00	2.00	3.00	4.00
Emergency Management Agency	3.00	4.00	4.00	4.00
Coroner	3.50	3.50	4.00	4.50
Public Works				
Engineer	58.75	60.50	60.75	64.50
Building Department	6.00	6.00	6.00	6.00
Environmental Services	14.75	12.00	13.50	13.00
Recycling	4.00	4.00	3.50	3.00
Health				
MRDD	162.00	166.00	150.00	166.00
Alcohol, Drug Abuse and Mental Health	4.00	4.00	4.00	7.00
Human Services				
Nursing Home	200.50	171.50	179.50	193.00
Jobs and Family Services	140.75	140.00	139.00	137.50
Children's Services	67.00	71.50	78.00	79.00
Child Support Enforcement Agency	26.00	29.00	30.00	29.00
Veteran Services	6.50	6.50	7.50	7.50
Total	<u>929.00</u>	<u>899.00</u>	<u>911.00</u>	<u>955.75</u>

Method: 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee
The count is performed on July 1 each year.

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

2008	2009	2010	2011	2012	2013
12.00	10.00	10.00	10.00	9.50	8.00
18.50	20.00	17.00	18.50	18.50	20.50
7.50	5.50	4.00	5.50	5.50	5.50
23.50	23.50	22.00	22.00	22.50	24.00
8.50	10.00	4.00	6.00	6.00	6.00
5.00	5.00	4.00	5.00	5.00	5.00
6.00	4.00	4.00	4.50	3.50	4.00
4.00	4.00	4.00	2.00	2.00	2.00
2.00	2.00	2.00	2.00	1.00	1.00
3.00	2.00	2.00	3.00	1.00	1.00
	34.00	32.00	37.00	34.00	36.00
	6.00	4.00	4.00	5.00	5.00
	7.00	5.00	7.00	7.00	7.00
8.00	6.00	5.00	5.50	6.00	6.00
22.00	14.00	14.00	15.50	11.50	11.50
17.00	15.00	14.00	14.00	15.00	16.00
17.00	21.00	21.87	21.00	21.50	25.00
1.00	1.00	1.00	1.00	1.00	1.00
88.00	81.50	58.00	70.00	73.00	72.00
4.00	4.00	3.00	3.00	3.00	3.00
3.00	3.00	3.00	3.00	4.00	3.00
4.50	4.00	2.00	3.50	3.50	3.50
63.50	55.00	46.00	50.00	46.25	52.25
6.00	4.00	4.00	5.00	4.00	4.00
13.00	18.00	20.00	21.00	19.00	20.00
3.00	3.00	3.00	n/a	3.00	3.00
168.00	165.00	143.00	166.00	134.00	140.00
7.50	7.00	7.00	7.00	6.50	5.50
205.00	181.00	176.00	137.00	135.00	136.00
135.00	122.00	113.00	105.00	101.00	94.00
79.50	72.00	64.00	70.00	75.00	59.00
29.00	27.00	26.00	24.00	23.00	23.00
7.50	6.00	4.00	6.00	6.00	6.00
<u>971.50</u>	<u>942.50</u>	<u>841.87</u>	<u>854.00</u>	<u>811.75</u>	<u>808.75</u>

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

	2006	2007	2008	2009
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	746	662	629	644
Auditor				
Number of real estate transfers	5,168	4,571	4,064	3,627
Number of parcels	81,270	81,634	81,737	81,751
Number of checks issued	56,602	52,463	37,856	37,694
Number of direct deposits / EFTs	n/a	4,589	16,661	21,944
Treasurer				
Number of parcels collected	65,821	66,131	65,298	68,600
Return on portfolio	\$2,636,023	\$2,842,752	\$1,399,780	\$340,793
Average Interest Rate	4.74%	4.75%	2.05%	0.73%
Board of Elections				
Number of registered voters	62,265	60,432	64,209	64,674
Number of voters last general election	35,197	19,416	45,817	28,153
Percentage of register voters that voted	57%	32%	71%	44%
Recorder				
Number of deeds recorded	6,008	5,254	4,602	4,146
Number of mortgages recorded	13,828	11,079	8,747	7,377
Number of leases recorded	1,570	723	2,447	345
Number of liens recorded	667	728	653	525
Miscellaneous documents recorded	309	320	305	272
UCC Financial Statements	n/a	n/a	n/a	n/a
Soldier's Discharges	n/a	n/a	n/a	n/a
Judicial				
Common Pleas Courts				
Number of civil cases filed	n/a	1,554	1,633	1,386
Number of criminal cases filed	n/a	470	511	458
Number of domestic cases filed	n/a	521	489	517
Eastern County Court				
Number of civil cases filed	n/a	734	755	709
Number of criminal cases filed	n/a	715	766	693
Number of traffic cases	n/a	3,429	3,497	2,602
Western County Court				
Number of civil cases filed	n/a	888	1,012	840
Number of criminal cases filed	n/a	1,358	1,217	1,105
Number of traffic cases	n/a	3,672	3,370	2,906

2010	2011	2012	2013
526	508	515	502
4,528	4,369	4,679	4,560
81,792	80,670	80,382	80,222
32,144	32,517	25,684	21,114
24,172	23,690	26,538	28,697
66,097	68,446	69,742	69,726
\$182,853	\$430,935	\$365,682	\$391,140
0.40%	0.74%	0.63%	0.67%
65,801	62,534	64,651	60,715
30,902	30,931	43,745	20,985
47%	49%	68%	35%
5,214	4,487	4,760	4,674
9,354	6,796	7,505	8,984
589	607	1,646	1,274
681	638	769	491
317	215	230	277
n/a	n/a	n/a	93
n/a	n/a	n/a	10
1,352	1,179	1,082	932
461	506	802	674
533	486	486	431
684	702	573	573
555	592	663	663
2,274	2,238	3,154	3,154
840	803	688	639
1,105	1,120	1,108	1,098
2,906	2,071	2,454	2,011

(Continued)

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

	2006	2007	2008	2009
Public Works				
Engineer				
Miles of roads resurfaced				
Hot Mix	6.40	5.35	1.65	3.42
Cold Mix	14.89	14.25	11.80	12.60
Chip and Seal	41.97	35.84	31.08	28.18
Number of bridges and culverts replaced/improved	9	17	21	20
Number of signs and markers erected	1,338	1,453	788	1,097
Health				
MRDD				
Number of students enrolled				
Early intervention program	55	66	64	89
Preschool	16	16	12	18
School age	74	73	72	69
Dog and Kennel				
Dog Licenses Issued	11,426	11,336	11,392	11,293
Number of Kennels	71	68	63	63
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	n/a	108	95	81
Prisoners booked	n/a	2,207	2,107	1,792
Prisoners released	n/a	2,218	2,142	198
Enforcement				
Number of incidents reported	n/a	20,227	23,347	18,865
Number of citations issued	n/a	2,212	3,669	1,862
Number of papers served	n/a	6,110	2,245	4,702
Coroner				
Number of deaths reported	n/a	n/a	703	704
Number of deaths investigated	n/a	n/a	n/a	268
Number of autopsies performed	n/a	n/a	57	57
Building Department				
Number of residential permits issued	2,301	1,863	1,655	1,247
Number of commercial permits issued	606	660	596	651
Number of manufactured homes permits issued	n/a	n/a	n/a	n/a
Number of inspections performed	6,476	5,701	5,004	4,463

(1) Information prior to 2006 is not available.

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

2010	2011	2012	2013
9.71	14.19	6.38	7.99
13.40	13.61	14.35	14.89
25.55	23.55	22.46	18.85
26	27	27	17
959	967	1,040	1,001
90	103	96	103
16	15	16	23
73	71	78	85
10,859	10,542	10,520	10,294
87	83	20	19
85	97	113	141
1,873	1,591	1,678	3,562
1,891	1,556	1,668	1,768
19,345	7,335	9,599	14,621
2,063	351	1,953	495
4,532	556	440	4,937
677	764	661	688
303	310	291	297
54	39	39	37
1,406	1,474	1,386	1,350
663	640	631	695
n/a	18	27	15
4,782	4,448	3,937	3,010

Ashtabula County, Ohio
Capital Asset Statistics by Function/Activity
Last Seven Years (1)

	2007	2008	2009	2010
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (sq. ft.)	14,074	14,074	14,074	14,074
Auditor				
Administrative office space	2,645	2,645	2,645	2,645
Treasurer				
Administrative office space	1,258	1,258	1,258	1,258
Prosecuting Attorney				
Administrative office space	4,639	4,639	4,639	4,639
Board of Elections				
Administrative office space	1,645	1,645	1,645	1,645
Voting Machines	140	140	140	140
Recorder				
Administrative office space	1,818	1,818	1,818	1,818
Buildings and Grounds				
Administrative office space	1,397	1,397	1,397	1,397
Data Processing				
Administrative office space	1,801	1,801	1,801	1,801
Office Services				
Administrative office space	1,973	1,973	n/a	n/a
Judicial				
Common Pleas Court				
Number of court rooms	3	3	3	3
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	1	1	1	1
Clerk of Courts				
Administrative office space	3,042	3,042	3,042	3,042
Law Library				
Administrative office space	1,294	1,294	1,294	1,294
Public Safety				
Sheriff				
Jail capacity	112	112	112	112
Number of patrol vehicles	51	56	56	44
Probation				
Number of vehicles	1	1	1	1

2011	2012	2013
14,074	14,074	14,074
2,645	2,645	2,645
1,258	1,258	1,258
4,639	4,639	4,639
1,645	1,645	1,645
140	140	140
1,818	1,818	1,818
1,397	1,397	1,397
1,801	1,801	1,801
n/a	n/a	n/a
3	3	3
1	1	1
1	1	1
3,042	3,042	3,042
1,294	1,294	1,294
112	112	112
44	48	48
1	1	1

(Continued)

Ashtabula County, Ohio
Capital Asset Statistics by Function/Activity
Last Seven Years (1)

	2007	2008	2009	2010
Emergency Management Agency				
Number of emergency response vehicles	4	3	3	3
Coroner				
Number of emergency response vehicles	2	2	2	2
Public Works				
Engineer				
Centerline miles of roads	347.76	347.01	345.97	347.40
Number of bridges	415	415	415	415
Number of culverts	491	488	493	493
Number of vehicles	26	29	29	51
Health				
MRDD				
Number of facilities	1	1	1	1
Number of buses	21	22	22	23
Mental Health				
Number of facilities	0	0	0	0
Human Services				
Jobs and Family Services				
Administrative office space	25,870	25,870	25,870	25,870
Number of vehicles	13	14	14	14
Children's Services				
Administrative office space	23,814	23,814	23,814	23,814
Number of vehicles	10	10	10	9
Veteran Services				
Number of vehicles	3	3	3	1
Community and Economic Development				
Number of related infrastructure projects	5	7	11	7

(1) Information prior to 2007 is not available.

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

2011	2012	2013
3	4	4
2	3	3
347.40	347.40	347.40
414	414	414
493	493	493
51	59	59
1	1	1
23	26	26
0	0	0
25,870	25,870	25,870
14	12	12
23,814	23,814	23,814
9	12	12
1	1	1
7	6	6

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**ASHTABULA COUNTY
FINANCIAL CONDITION**

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ASHTABULA COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Grantor / Pass Through Grantor / Program Title	Project / Grant Number	CFDA Number	Expenditures	Non-Cash Expenditures
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES				
<i>Passed Through Ohio Department of Jobs & Family Services and the Ohio Department of Developmental Disabilities:</i>				
Medical Assistance Programs:				
Medicaid Assistance Claiming (MAC) - Title XIX	FY 12	93.778	\$184,851	
Social Services Block Grant - Title XX	MR-04 (12-13)	93.667	70,999	
Subtotal - Ohio Department of Developmental Disabilities			255,850	
<i>Passed Through Ohio Department of Jobs & Family Services and the Ohio Department of Mental Health:</i>				
Social Services Block Grant - Title XX	FY 13	93.667	77,118	
	FY 14		32,120	
Subtotal Social Services Block Grant - Title XX			109,238	
Community Mental Health Block Grant	FY 13	93.958	15,799	
	FY 14		42,428	
Subtotal Community Mental Health Grant			58,227	
SIG Prevention	FY 13	93.243	3,000	
Subtotal - Ohio Department of Mental Health			170,465	
<i>Passed Through Ohio Department of Jobs & Family Services and the Ohio Department of Alcohol & Drug Addiction Services:</i>				
Prevention and Treatment of Substance Abuse:				
ADA Women's set aside	04-1012-Women-T-13-9028	93.959	140,409	
ADA Women's set aside	04-1012-Women-T-14-9028		140,409	
Federal per capita	FY13		135,100	
Federal per capita	FY14		170,377	
Subtotal - Prevention and Treatment of Substance Abuse			586,295	
Subtotal - Ohio Department of Alcohol and Drug Addiction			\$586,295	

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

(Continued)

ASHTABULA COUNTY
FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Grantor / Pass Through Grantor / Program Title	Project / Grant Number	CFDA Number	Expenditures	Non-Cash Expenditures
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES</u>				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Child Welfare Services	G-1011-11-5008	93.645	\$ 79,913	
SCHIP		93.767	459	
Temporary Assistance for Needy Families	JFS FTF 12 JFS FTF 13	93.558	2,475 3,061,153	
Subtotal - Temporary Assistance for Needy Families			3,063,628	
Title IV E Foster Care	G-1011-11-5008	93.658	2,034,952	
Child Abuse Prevention	G-1011-11-5008	93.669	2,000	
Promoting Safe and Stable Families	G-1011-11-5008	93.556	65,468	
Chafee Foster Care Independence Program	G-1011-11-5008	93.674	46,483	
Kindship Federal Program	G-1011-11-5008	93.605	60,150	
Child Care and Development Block Grant	FCD 13	93.575	174,725	
Child Support Enforcement	FCS 13 FCS 14	93.563	790,262 184,593	
Subtotal - Child Support Enforcement			974,855	
Medicaid - Title XIX	FMT 13	93.778	1,191,654	
<i>Supplemental Food Assistance Program Cluster</i>				
Administrative Matching Grants	FFB 12	10.561	6,900	
Supplemental Food Assistance Program	FFS 13		22,273	
	FFB 13		201,978	
	FFS 14		389	
	FFB 14		51,840	
Subtotal - Supplemental Food Assistance Cluster			283,380	
Social Services Block Grant - Title XX	FSS 13	93.667	267,581	
Subtotal - Ohio Department of Jobs and Family Services			8,245,248	
<i>Passed Through the Ohio Department of Aging; Passed through District XI Area Agency on Aging:</i>				
<i>Aging Cluster:</i>				
Special Programs for the Aging - Title III - B	FY 2013	93.044	40,296	
<i>Passed Through the Ohio Secretary of State:</i>				
Voting Access for Individuals with Disabilities		93.617	19,601	
Total U.S. Department of Health & Human Services			\$9,317,755	

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

(Continued)

ASHTABULA COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Grantor / Pass Through Grantor / Program Title	Project / Grant Number	CFDA Number	Expenditures	Non-Cash Expenditures
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>				
<i>Direct Funding:</i>				
Shelter Care Plus (SPC) Program	OH16C30-7014 FY 13	14.238	\$91,721	
	OH16C30-7014 FY 14		111,327	
Subtotal - Shelter Care Plus Program			203,048	
<i>Passed Through Ohio Department of Development - Office of Local Governmental Services:</i>				
Community Development Block Grant - Small Cities	B-F-11-1AD-1	14.228	63,864	
	B-F-12-1AD-1		207,145	
CDBG - Community Housing Improvement:	B-C-11-1-AD-1		21,850	
Subtotal - CDBG Small Cities			292,859	
Community Development Neighborhood Stabilization Program	B-Z-08-1AD-1	14.228	267,039	
Community Housing Improvement Program	B-C-11-1AD-2	14.239	295,522	
	S-C-11-1AD-1		59,390	
Subtotal - Community Housing Improvement			354,912	
Total U.S. Department of Housing & Urban Development			1,117,858	
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed Through the Ohio Department of Education:</i>				
<i>Nutrition Cluster:</i>				
School Breakfast Program		10.553	38,597	
National School Lunch Program		10.555	119,394	11,913
Subtotal - Nutrition Cluster			157,991	11,913
SFP Backpack pilot program		10.579	15,132	
Total U.S. Department of Agriculture			173,123	11,913
<u>U.S. DEPARTMENT OF LABOR:</u>				
<i>Passed Through Workforce Investment Act -- Area 19 Geauga, Ashtabula, Portage Partnership Inc (GAPP Inc):</i>				
<i>Workforce Investment Act Cluster:</i>				
Workforce Investment Act -- Adult Programs	FY 2012	17.258	84,321	
ARRA Workforce Investment Act -- Adult Programs	FY 2013		161,619	
Subtotal - Adult Programs			245,940	
Workforce Investment Act -- Youth Activities	FY 2012	17.259	8,250	
	FY 2013		238,513	
Subtotal - Youth Activities			246,763	
Workforce Investment Act -- Dislocated Workers	FY 2012	17.260	295	
	PY 2012		26,630	
	FY 2013		185,811	
Subtotal - Dislocated Workers			212,736	
Total -- WIA Cluster			705,439	
Total U.S. Department of Labor			\$705,439	

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

(Continued)

ASHTABULA COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Grantor / Pass Through Grantor / Program Title	Project / Grant Number	CFDA Number	Expenditures	Non-Cash Expenditures
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>				
<i>Passed Through the Ohio Department of Transportation Urban Mass Transportation Administration - Public Transportation Nin-Urbanized Areas</i>				
Urban Transit Grant - Operating		20.509	\$605,009	
<u>Highway Planning and Construction:</u>				
Highway Planning and Construction	PID 79516	20.205	108,968	
	PID 84559		13,073	
	PID 90215		113,652	
	PID 94596		22,789	
Subtotal - Highway Planning and Construction			258,482	
Total U. S. Department of Transportation			863,491	
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed Through the Ohio Department of Public Safety's Emergency Management Agency: Homeland Security Cluster</i>				
Homeland Security Program (SHSP)	2012-SST9-0089	97.067	\$ 25,472	
	2012-SST0-0089		27,033	
	2013-SST1-0012		22,343	
Sub Total Homeland Security Program			74,848	
Emergency Management Performance Grant	2012-EP-E9-0061	97.042	40,128	
	2013-EP-00003-S01		35,284	
Sub Total EMA Performance Grant			75,412	
Total U. S. Department of Homeland Security			150,260	
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed through the Ohio Department of Health:</i>				
Help Me Grow (Part C)		84.181A	127,429	
<i>Passed through the Ohio Department of Education Special Education Cluster:</i>				
Special Education Grants to States	0692296B-SF-13P	84.027	44,440	
Part-B IDEA	0692296B-SF-14P		14,276	
Subtotal - IDEA B			58,716	
Special Education - Early Childhood Grant				
IDEA	069229-PG-S1-13P	84.173	9,180	
	069229-PG-S1-14P		3,596	
Subtotal - Special Education, Early Childhood Grant			12,776	
Total U.S. Department of Education			198,921	
<u>U.S. DEPARTMENT OF JUSTICE:</u>				
<i>Passed Through the Ohio Attorney General's Crime Victims Assistance Office:</i>				
Crime Victims Assistance Program (VOCA)	2013-VAGENE-015	16.575	61,902	
	2014-VAGENE-015		17,555	
Subtotal - Crime Victims Assistance Program			79,457	
<i>Passed Through the Office of Criminal Justice Services:</i>				
RSAT Grant	2012-RS_SAT-192	16.593	19,448	
Public Safety Partnership and Community Policing	2011UMWX0144	16.710	157,426	
Total U.S. Department of Justice			256,331	
Totals			\$ 12,783,178	\$ 11,913

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

**ASHTABULA COUNTY
FINANCIAL CONDITION**

FISCAL YEAR ENDED DECEMBER 31, 2013

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A - BASIS OF ACCOUNTING

The accompanying Schedule is presented using the cash basis of accounting in which revenues are recognized when received and expenditures are recognized when paid. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. Amounts reported may also differ from other federal award reports the County submits directly to federal granting agencies or pass-through entities because the award reports may be presented for a different fiscal period, and/or may include cumulative (from prior years) data rather than data for the current year only.

NOTE B – SUBRECIPIENTS

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

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

NOTE C - FOOD DISTRIBUTION

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the entitlement 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, 2013 the County had no significant food commodities in inventory.

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

The County has established loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule. These loans are collateralized by mortgages on real estate and equipment liens through the 503 Corporation (a 501c3).

Activity in the CDBG revolving loan fund during 2013 is as follows:

Beginning loans receivable balance as of January 1, 2013	\$2,117,304
Loans made	120,000
Loan principal repaid	136,153
Ending loans receivable balance as of December 31, 2013	\$2,101,151
Cash balance on hand in the revolving loan fund as of December 31, 2013	\$511,623
Administrative costs expended during 2013	15,310

**ASHTABULA COUNTY
FINANCIAL CONDITION**

FISCAL YEAR ENDED DECEMBER 31, 2013

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE E - HOME REVOLVING LOAN PROGRAM

For the HOME loan program, the initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans have a 0% interest rate and are made to persons of low-moderate income households, most loans are 80% forgiven over a five to ten years period, and will be repaid upon transfer of the real estate to a new owner. Loans repaid, are used to make additional loans or for other eligible HOME expense. Such subsequent loans are subject to certain compliance requirements imposed by HUD and would not be included in this Schedule. The program has outstanding loans of \$215,527 as of December 31, 2013.

NOTE F - MATCHING REQUIREMENTS

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

NOTE G – WORKFORCE INVESTMENT ACT

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



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

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

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' Government Auditing Standards, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 17, 2014. Our report refers to other auditors who audited the financial statements of The Northeast Ohio Regional Airport and Ash Craft Industries Inc as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. The financial statements of Ash Craft Industries Inc. were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "Y" and "O".

Dave Yost
Auditor of State
Columbus, Ohio

July 17, 2014



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND THE FEDERAL AWARDS EXPENDITURES SCHEDULE

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

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

We have audited the Ashtabula County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the Ashtabula County's major federal programs for the year ended December 31, 2013. The *Summary of Audit Results* in the accompanying schedule of finding identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the Ashtabula County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2013.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on the Federal Awards Receipts and Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Ashtabula County (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's financial statements. We issued our unmodified report thereon dated July 17, 2014, wherein we noted that Northeast Ohio Regional Airport and, Ash Craft Industries Inc. component units financial statements were audited by other auditors. The accompanying federal awards expenditures schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America.

In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

July 17, 2014

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ASHTABULA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2013

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list): CDBG TANF Title XX Medicaid	CFDA Numbers: 14.228 93.558 93.667 93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 383,853 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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Dave Yost • Auditor of State

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 29, 2014