



Dave Yost • Auditor of State



**ASHTABULA COUNTY  
DECEMBER 31, 2017**

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**ASHTABULA COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

<b>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</u></b>				
<i>Passed Through Ohio Department of Jobs &amp; Family Services and the Ohio Department of Developmental Disabilities:</i>				
Medical Assistance Programs: Medicaid Assistance Claiming (MAC) - Title XIX	93.778	FY 17		\$244,840
Social Services Block Grant - Title XX	93.667	MR-04 (16-17)		70,659
<b>Subtotal Social Services Block Grant - Title XX</b>				<b>\$315,499</b>
<b>Subtotal - Ohio Department of Jobs &amp; Family Services and the Ohio Department of Developmental Disabilities</b>				<b>\$315,499</b>
<i>Passed Through Ohio Department of Jobs &amp; Family Services and the Ohio Department of Mental Health &amp; Addiction Services:</i>				
Drug Free Communities Grant	93.276	FY 17 FY 18		29,283 29,806
Subtotal Drug Free Communities Grant				<b>59,089</b>
21st Century Cures Act	93.788	FY 18		<b>64,745</b>
Social Services Block Grant - Title XX	93.667	FY 17 FY 18		47,557 18,645
Subtotal Social Services Block Grant - Title XX				<b>66,202</b>
Community Mental Health Block Grant	93.958	FY 17 FY 18		102,099 88,102
Subtotal Community Mental Health Grant				<b>190,201</b>
Prevention and Treatment of Substance Abuse: ADA Women's set aside ADA Women's set aside	93.959	04-1012-Women-T-17-9028 04-1012-Women-T-18-9028	131,861	131,861 65,938
Federal per capita		FY 17	65,938	140,147
Federal per capita		FY 18		100,016
<b>Subtotal - Prevention and Treatment of Substance Abuse</b>				<b>437,962</b>
<b>Subtotal - Ohio Department of Jobs &amp; Family Services and the Ohio Department of Mental Health &amp; Addiction Services</b>				<b>818,199</b>
<b><u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</u></b>				
<i>Passed Through Ohio Department of Jobs &amp; Family Services:</i>				
Child Welfare Services	93.645	JFSCCW16 JFSCCW17		58,871 20,755
				<b>79,626</b>
Temporary Assistance for Needy Families	93.558	JFSCTF16 JFSCTF17 JFSSTF17B JFSSTF17B JFSCTF18		810,839 899,366 (4,073) (460) 96,305
<b>Subtotal - Temporary Assistance for Needy Families</b>				<b>1,801,977</b>

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

(Continued)

ASHTABULA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</u></b>				
<b>(Continued)</b>				
<i>Passed Through Ohio Department of Jobs &amp; Family Services:</i>				
Title IV-E Foster Care	93.658	1601OHFOST JFSCFC17 JFSCFC18 JFSCPPOM17 JFSCPPOM18 JFSFP92017 JFSFP92018		\$93,272 266,647 97,358 787,093 245,132 159,763 49,120
<b>Subtotal Foster Care</b>				<b><u>1,698,385</u></b>
Title IV-E Adoption Assistance	93.659	JFSCAA17 JFSCAA18 JFSSAA17		476,163 169,705 2,096
<b>Subtotal Adoption Assistance</b>				<b><u>647,964</u></b>
Promoting Safe and Stable Families	93.556	JFSCMC17 JFSCMC18 JFSCPF17 JFSCPF18		5,419 2,447 44,744 25,199
<b>Subtotal Promoting Safe and Stable Families</b>				<b><u>77,809</u></b>
Chafee Foster Care Independence Program	93.674	JFSCIL16 JFSCIL17		30,714 17,341
<b>Subtotal Chafee Foster Care Independence Program</b>				<b><u>48,055</u></b>
Child Care and Development Block Grant	93.575	JFSCCS17 JFSCCS18		122,800 70,612
<b>Subtotal - Child Care and Development Block Grant</b>				<b><u>193,412</u></b>
Child Support Enforcement	93.563	JFSCCS17I JFSCCS17 JFSCCS18		790 732,013 280,717
<b>Subtotal - Child Support Enforcement</b>				<b><u>1,013,520</u></b>
Medicaid - Title XIX	93.778	MCDFMT17 MCDFMP17 MCDFMT18		1,825,386 (181) 723,558
<b>Subtotal - Medicaid - Title XIX</b>				<b><u>2,548,763</u></b>
Social Services Block Grant - Title XX	93.667	JFSCSS17 JFSCSS18 JFSCTX17		949,425 6,988 30,539
<b>Subtotal - Social Services Block Grant - Title XX</b>				<b><u>986,952</u></b>
<b>Subtotal - Ohio Department of Jobs and Family Services</b>				<b><u>9,096,463</u></b>
<i>Passed Through the Ohio Department of Aging; Passed through District XI Area Agency on Aging:</i>				
Special Programs for the Aging - Title III - B	93.044	FY16		21,289
<b>Total U.S. Department of Health &amp; Human Services</b>			<b><u>197,799</u></b>	<b><u>10,251,450</u></b>

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

(Continued)

ASHTABULA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2017

<b>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</u></b>				
<i>Direct Funding:</i>				
Shelter Care Plus (SPC) Program	14.238	FY17 FY18		\$360,001 212,179
<b>Subtotal - Shelter Care Plus Program</b>				<b>572,180</b>
<i>Passed Through Ohio Development Services Agency:</i>				
Community Development Block Grant - Small Cities	14.228	B-F-15-1AD-1 B-F-16-1AD-1		311,452 146,885
				458,337
Community Development Block Grant - CHIP	14.228	B-C-15-1AD-1		184,710
<b>Subtotal - CDBG Small Cities</b>				<b>643,047</b>
Community Housing Improvement Program CHIP - Home	14.239	B-C-15-1AD-2		260,545
<b>Total U.S. Department of Housing &amp; Urban Development</b>				<b>1,475,772</b>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>				
<i>Passed Through the Ohio Department of Education:</i>				
<i>Nutrition Cluster:</i>				
School Breakfast Program	10.553	FY17		7,947
National School Lunch Program	10.555	FY17		12,434
Non Cash - Food commodities				13,491
<b>Subtotal - Nutrition Cluster</b>				<b>33,872</b>
<i>Passed Through Ohio Department of Jobs &amp; Family Services:</i>				
Supplemental Food Assistance Program				
Administrative Matching Grants	10.561	JFSCF517 JFSCFB17 JFSCFB18 JFSCF117 JFSCF118 JFSCFP17		10,587 277,433 88,827 12,055 14,143 736
<b>Subtotal - Supplemental Food Assistance</b>				<b>403,781</b>
<b>Total U.S. Department of Agriculture</b>				<b>437,653</b>
<b><u>U.S. DEPARTMENT OF LABOR:</u></b>				
<i>Passed Through Workforce Investment Act - Area 19 Northeast Ohio Consortium Council of Governments:</i>				
Wagner- Peyser Act - American Job Branding	17.207	S1904FY17		2,104
<i>Workforce Investment Act Cluster:</i>				
Workforce Investment Act -- Adult Programs	17.258	S1904FY17		275,553
Workforce Investment Act -- Youth Activities	17.259	S1904FY15		62,616
Workforce Investment Act -- Youth Activities	17.259	S1904FY17		141,404
<b>Subtotal - Youth Activities</b>				<b>204,020</b>
Workforce Investment Act -- Dislocated Workers	17.278	S1904FY17		329,533
<b>Subtotal -- WIA Cluster</b>				<b>809,106</b>
<b>Total U.S. Department of Labor</b>				<b>811,210</b>

(Continued)

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

ASHTABULA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2017

<b>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION:</u></b>				
<i>Passed Through the Ohio Department of Transportation Urban Mass Transportation Administration - Public Transportation Non-Urbanized Areas</i>				
Urban Transit Grant - Operating	20.509	ODOT Section 18		\$580,194
Highway Planning and Construction	20.205	PID 84559		375,365
<b>Total U. S. Department of Transportation</b>				<b>955,559</b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<i>Passed Through the Ohio Department of Public Safety's Emergency Management Agency:</i>				
Homeland Security Grant Program	97.067	EMW-2014-SS-00101-S01		5,296
Homeland Security Grant Program	97.067	EMW-2015-SS-00086		26,403
				<b>31,699</b>
Emergency Management Performance Grant	97.042	DPSFE221		81,508
Emergency Management Performance Grant - Supplemental	97.042	EMC-2016-EP-00003-S01		56,812
				<b>138,320</b>
<b>Total U. S. Department of Homeland Security</b>				<b>170,019</b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>				
<i>Passed through the Ohio Department of Developmental Disabilities:</i>				
Help Me Grow (Part C)	84.181A	FY16		<b>80,294</b>
<i>Passed through the Ohio Department of Education:</i>				
<i>Special Education Cluster:</i>				
Special Education Grants to States	84.027	0692296B-SF-17P		48,591
Part-B IDEA		0692296B-SF-18P		16,306
<b>Subtotal - IDEA B</b>				<b>64,897</b>
Special Education - Early Childhood Grant IDEA	84.173	069229-PG-S1-17P		11,952
		069229-PG-S1-18P		1,148
<b>Subtotal - Special Education, Early Childhood Grant</b>				<b>13,100</b>
<b>Subtotal - Special Education Cluster</b>				<b>77,997</b>
<b>Total U.S. Department of Education</b>				<b>158,291</b>
<b><u>U.S. DEPARTMENT OF JUSTICE:</u></b>				
<i>Passed Through the Supreme Court of Ohio:</i>				
Drug Court Discretionary Grant Program	16.585	2014-DC-BX-K003		<b>5,461</b>
<i>Passed Through the Ohio Attorney General's Crime Victims Assistance Office:</i>				
Crime Victims Assistance Program (VOCA)	16.575	2018-VOCA-109147607		<b>113,546</b>
<i>Passed Through the Office of Criminal Justice Services:</i>				
Residential Substance Abuse Treatment (RSAT)	16.593	2012-RS-SAT-192		13,735
		2011-RS-SAT-192		9,134
<b>Subtotal - RSAT Grant</b>				<b>22,869</b>
<b>Total U.S. Department of Justice</b>				<b>141,876</b>
<b>Totals</b>			<b>197,799</b>	<b>\$14,401,830</b>

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



**ASHTABULA COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Ashtabula County (the County) under programs of the federal government for the year ended December 31, 2017. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C - SUBRECIPIENTS**

The County passes certain federal awards received from the U.S. Department of Health and Human Services through the Ohio Department of Mental Health and Addiction Services to other not-for-profit agencies (subrecipients) to other governments or not-for-profit agencies. As Note B describes the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

**NOTE D - CHILD NUTRITION CLUSTER**

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

**NOTE E – FOOD DONATION PROGRAM**

The County reports commodities consumed on the Schedule at the entitlement value. The County allocated donated food commodities to the respective programs that benefitted from the use of those donated food commodities.

**NOTE F – REVOLVING LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS**

The County has established a loan program to provide low-interest loans to businesses to create jobs for person from low-moderate income households and to eligible persons. The 503 Corporation administers and services Revolving Loan Funds (RLF) from the Economic Development Administration and the Ohio Development Services Agency as a co-grantee and administering agency for the county of Ashtabula, Ohio.

**ASHTABULA COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

**NOTE F – REVOLVING LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS  
(CONTINUED)**

The Economic Development Administration (EDA) and U.S. Department of Agriculture awarded money for these loans to the County and 503 Corporation as co-grantees, directly, and passed through the Ohio Development Services Agency. The initial loan of this money is recorded as a disbursement on the 503 Corporations Schedule of Expenditures of Federal Awards (the schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by grantor agency, but are not included as disbursements on that Schedule.

The loans are collateralized by mortgages on real estate and equipment liens. These amounts do not appear on the County Federal Schedule but appear in the 503 Corporations schedule which was audited by other auditors.

CFDA Number	Program/Cluster Name	Outstanding Balance at December 31, 2017
11.307	Economic Adjustment Assistance	*\$1,158,727
10.767	Intermediary Relending Program	*\$521,758
10.769	Rural Business Enterprise Grants	*\$230,759

\*Loan balances as of September 30, 2017

**NOTE G - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS with REVOLVING LOAN CASH BALANCE**

The current cash balances on the County's local program income accounts as of December 31, 2017 are \$264,794 for the CDBG Revolving Loan fund and \$27,705 for the CDBG/HOME Revolving Loan Fund.

**NOTE H - MATCHING REQUIREMENTS**

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

**NOTE I - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2017, the County made allowable transfers of \$675,000 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$1,801,977 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2017 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 2,476,977
Transfer to Social Services Block Grant	<u>(675,000)</u>
<b>Total Temporary Assistance for Needy Families</b>	<b><u>\$ 1,801,977</u></b>

**ASHTABULA COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

**NOTE J – WORKFORCE INVESTMENT ACT**

The Northeastern Ohio Consortium Council of Governments (NOCCOG) provides for implementation of a local workforce investment system for Area 19 to comply with the Workforce Investment Act. The NOCCOG 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 NOCCOG on behalf of each county. The NOCCOG, 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 the NOCCOG, Inc. are appointed by the Board of Commissioners of each county.

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

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, 2017, 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 24, 2018. Our report refers to other auditors who audited the financial statements of the Ash Craft Industries Inc., and the Ashtabula County 503 Corporation, 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 opinion 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 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 report 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 "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

July 24, 2018



# 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 THE UNIFORM GUIDANCE AND THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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 Ashtabula County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Ashtabula County's major federal programs for the year ended December 31, 2017. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

The County's basic financial statements include the operations of Northeast Ohio Regional Airport Authority and the Ashtabula County 503 Corporation, which received \$6,620,931 and \$2,553,662 in federal awards respectively, which is not included in the County's Schedule of Expenditures of Federal Awards during the year ended 2017. Our audit of Federal awards, described below, did not include the operations of the Northeast Ohio Regional Airport Authority because the component unit is legally separate from the primary government which this report addresses. The Ashtabula County 503 Corporation is also legally separate from the primary government which this report addresses and engaged another auditor to audit its Federal award programs in accordance with the Uniform Guidance.

### ***Management's Responsibility***

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance 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.

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[www.ohioauditor.gov](http://www.ohioauditor.gov)

We believe our audit provides a reasonable basis for our compliance opinion on each of 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, 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, 2017.

***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 the Uniform Guidance, 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 was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified 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, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency, described in the accompanying schedule of findings as item 2017-001.

The County's response to the internal control over compliance finding we identified is described in the accompanying schedule of findings and corrective action plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on the Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.



***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have also audited 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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 24, 2018, wherein we noted Ash Craft Industries Inc. and the Ashtabula County 503 Corporation component unit financial statements were audited by other auditors and Ash Craft Industries Inc. was not audited in accordance with *Government Auditing Standards*. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance 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 basic 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, and other additional procedures 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 24, 2018

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**ASHTABULA COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2017**

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

<i>(d)(1)(i)</i>	<b>Type of Financial Statement Opinion</b>	Unmodified
<i>(d)(1)(ii)</i>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(ii)</i>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iii)</i>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	Yes
<i>(d)(1)(v)</i>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<i>(d)(1)(vi)</i>	<b>Are there any reportable findings under 2 CFR §200.516(a)?</b>	Yes
<i>(d)(1)(vii)</i>	<b>Major Programs (list):</b>	Title / CFDA Numbers Medicaid Cluster 93.778 Foster Care 93.658 Social Services Block Grant 93.667 WIOA Cluster 17.258-17.259-17.278 CHIP 14.239
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	<b>Low Risk Auditee under 2 CFR §200.520?</b>	Yes

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

None

### 3. FINDINGS FOR FEDERAL AWARDS

#### 1. Maintaining SSRMS supporting documentation.

<b>Finding Number</b>	2017-001		
<b>CFDA Title and Number</b>	93.658 Foster Care and 93.667 Social Services Block Grant		
<b>Federal Award Identification Number / Year</b>			
<b>Federal Agency</b>	Health and Human Services		
<b>Compliance Requirement</b>	Allowable Cost		
<b>Pass-Through Entity</b>	Ohio Department of Jobs and Family Services		
<b>Repeat Finding from Prior Audit?</b>	No	<b>Finding Number? (if repeat)</b>	

#### NONCOMPLIANCE AND SIGNIFICANT DEFICIENCY

45 CFR Section 95.507(a)(2) requires cost allocation plans conform to the accounting principles and standards in Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, 2 CFR Part 200. Furthermore, 2 CFR 200.416 states, program costs must be identified and assigned to the benefitted activities on a reasonable and consistent basis. Additionally, 2 CFR 200.430 indicates, random moment sampling (RMS) may be used to allocate salaries and wages to a Federal award, but such systems must “meet acceptable statistical sampling standards”.

The Ohio Department of Job and Family Services has implemented a cost allocation plan approved by the US Department of Health and Human services and has communicated time sampling requirements for said plan to county agencies. Ohio Administrative Code 5101:9-7-20(E)(2)(b) requires the employee completing the RMS observation moment to complete the comment section. Comments shall demonstrate that the selected program and activity codes support the work being performed by the assigned position at the time of the observation.

- (i) An employee working on a case shall include a case number or other unique identifier establishing case/client identity.
- (ii) An employee not working on a case enters comments. The employee shall ensure that adequate backup documentation is available to verify the activity being performed.
- (iii) An employee attending a meeting or training at the time of the observation moment shall enter the title/subject, location, and facilitator.
- (iv) An employee on break, at lunch, on leave or on personal business at the time of the observation shall indicate the position was idle.

In testing RMS hits for the Children Services Board’s Social Services Random Moment Sample (SSRMS) system test, we noted one instance where the employee’s work at the moment sampled was not documented. The Board should implement controls to ensure employees properly and completely document their work activity for each RMS observation.

**Official’s Response:** See corrective action plan.



# Ashtabula County Children Services

Tania Burnett, MSW, LISW-S  
Executive Director

Beverly DeFazio, MSW  
Social Services Director

Barbara Legeza, CPA  
Finance Director

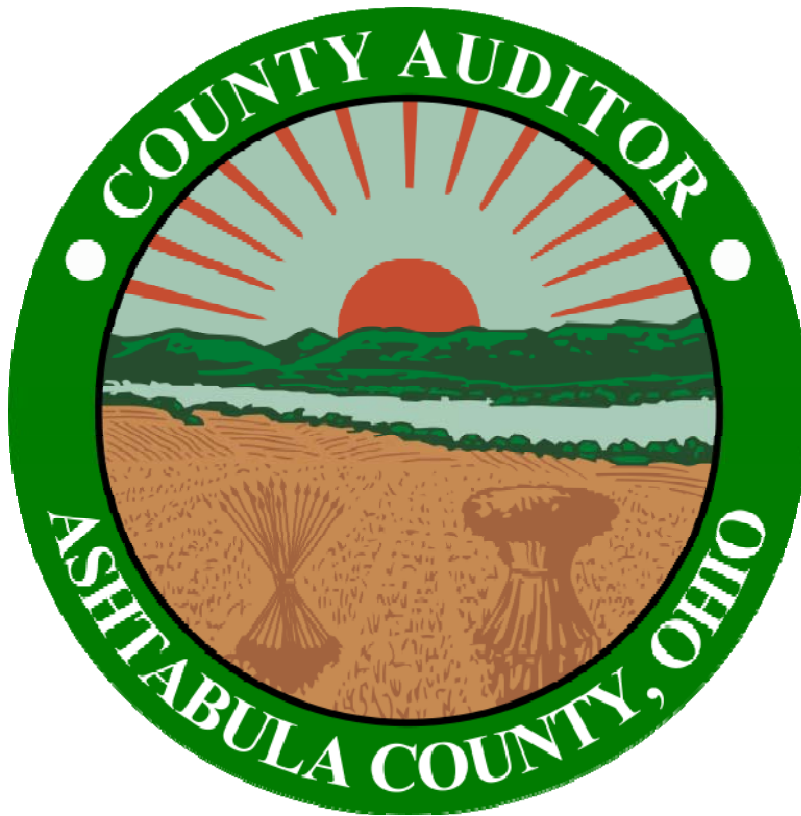
## CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) DECEMBER 31, 2017

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2017-001	<p>The RMS Coordinator has changed due to retirement since the audit period. The new Coordinator and the backup attended the RMS Spring Symposium on April 24, 2018, which is training by ODJFS. The audit results and the training resulted in changes to the approval/acceptance process of the moments. Now, the coordinator not only verifies that all the fields in WebRMS are completed in a seemingly appropriate manner, but also verifies that the moment has been documented in the Statewide database system for all moments that are funding related.</p> <p>Additionally, the Agency intends on scheduling the ODJFS RMS trainer to conduct a staff training in the fall.</p>	10/1/2018	Barbara Legeza

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# ASHTABULA COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2017



**Roger A. Corlett, CPA**  
County Auditor

Prepared by The Ashtabula County Auditor's Office





**Ashtabula County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2017*

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# COUNTY OF ASHTABULA

## **Roger A. Corlett, CPA, Auditor**

25 West Jefferson Street, Jefferson, Ohio 44047

(440) 576-3783

FAX: (440) 576-3797

July 24, 2018

To the Citizens of Ashtabula County  
and to The Board of County Commissioners:  
the Honorable Casey Caselowski  
the Honorable JP Ducro  
the Honorable Kathryn Whittington

As Ashtabula County Auditor, I am pleased to present Ashtabula County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2017. 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 is accurate in all material respects and is reported in a manner designed to present fairly and completely the financial position and results of the County's financial activities.

Dave Yost, Auditor of State, has issued an unmodified ("clean") opinion on Ashtabula County's financial statements for the year ended December 31, 2017. 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 the 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. 61 "The Financial Reporting Entity". The County's primary government consists of all funds, departments, boards and agencies that are not legally separated from the County. For Ashtabula County, this includes the Children Services Board, the Ashtabula County Board of Developmental Disabilities, the Ashtabula County Board of Elections, the Ashtabula County Board of Mental Health and Recovery Services, the Ashtabula County Department of Jobs and Family Services,

and the Emergency Management Agency and all departments and activities that are directly operated by the elected County officials.

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, the Northeast Ohio Regional Airport and the Ashtabula County Land Reutilization Corporation 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 MetroParks and the Ashtabula County District Library are related organizations whose relationships to the County are described in Note 21 to the basic financial statements. The County also participates in the EASTGATE Regional Council of Governments, Northeast Ohio Community Alternative Program Facility (NEOCAP), the Family and Children First Council, Northeast Ohio Consortium Council of Governments (NOC COG), Heartland East Administrative Services Center (Heartland) and North East Ohio Network (N.E.O.N.) described in Note 22 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. 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, located in the cities of Ashtabula and 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 recently completed fifty-nine hundred foot paved runway. Other recent improvements include the acquisition of a jet fuel system, aviation gas tanks, improved lighting system and improved drainage. Commercial passenger and



air cargo services are also 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. State Route 11 starts at Lake Erie and goes to the Ohio River.

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, steelhead trout and small mouth bass.

Ashtabula County features beautiful sandy beaches and includes Geneva-on-the-Lake, Ohio's first lakefront resort town. The county is also known for its 19 covered bridges, most of which were built in the second half of the 19<sup>th</sup> 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 and is in the City of Geneva.

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, located in Jefferson, was built in 1823 and 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 was 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. 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 a subdivision of the State, responsible for 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 chief 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 many 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. He also reviews deeds prepared and used for conveyance and processes conveyances. The Auditor provides the tax map and the map used by 911. 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 three Common Pleas Judges, both General and Juvenile/Probate divisions, two Municipal and two County Court Judges to six-year terms.

The County Engineer is required by Ohio law to be a registered professional engineer and surveyor and serves as the civil engineer for the County. 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. He also approves all surveys done for properties that are being transferred in the Auditor's office.

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

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 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 Sheriff is the chief law enforcement officer of the County and provides certain specialized services, which include maintaining a 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 County has two Municipal Courts: Ashtabula and Conneaut, and two County Courts: Eastern and Western. All of these courts have original jurisdiction over civil cases that fall within their territorial area and does not exceed 15,000 dollars. In criminal cases, these courts are limited to hearing misdemeanor offenses, but they can hold preliminary hearings in felony cases. Following the preliminary hearing in felony cases, the case is transferred to the Common Pleas Court. All municipal and county courts also have a small claims court. A small claims court hears civil complaints where the monetary award sought does not exceed 6,000 dollars.

The County has three General Common Pleas Courts and one Common Pleas Division for Probate and Juvenile. The Common Pleas Courts hear all of the criminal felony cases along with civil disputes and domestic relations. They also have the authority to hear appeals from decisions of both municipal and county courts. The Probate and Juvenile Court is generally charged with overseeing the administration of estates upon the death of an individual who dies a resident of the state. The Probate Court also issues marriage licenses, handles adoptions, name changes, and competency cases.

The Common Pleas Courts also utilize Magistrates to assist them in carrying out the essential functions of the Court. Judges appoint Magistrates who perform many of the same judicial functions. One major distinction between a Judge and Magistrate is a Magistrate can only preside over a jury trial if all parties in a case agree. Currently, there are seven magistrates: one in each Common Pleas Court, one for Domestic Relations, two for Probate, and one for Child Support.

Ashtabula County also has three specialized dockets: Ashtabula County Common Pleas Mental Health Court, Ashtabula County Common Pleas Drug Court, and Family Drug Court operated by the Juvenile Court. The Mental Health Court is a voluntary program designed for nonviolent offenders with a qualifying mental health diagnosis and who need specialized case management services. The County Drug program is designed to offer treatment to those people who have a substance abuse problem and are being prosecuted for a drug crime. The program allows the participant to plead guilty and upon successful completion of the program the charge gets dismissed. The Family Drug Court, which is run by the Juvenile Court, was created to help drug-offending parents keep or regain custody of their children.

## **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., A. Schulman and General Aluminum, Inc. The number of employees in this group is approximately 5,600.

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 2017 shows the County's estimated population at 97,807. Per the Ohio Department of Job and Family Services the labor force averaged 44,321 in 2017 with an average unemployment rate of 5.9 percent. The average unemployment rate for 2016 was 6.0 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 County has many options to offer tourists including great fishing and camping, three scenic rivers, 19 covered bridges, 25 regional wineries, great harbors for boating enthusiasts and 26 miles of beautiful paved bike trail. The 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 \$400 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 25 wineries in the counties of Ashtabula, Lake and Geauga. Ashtabula County has 18 wineries. Ohio's largest grape growing region, the Grand River Valley, is located in Harpersfield Township, 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. The school is growing.

The hope is that many additional sport programs, restaurants and facilities will be developed.

The Ashtabula County District Library started (2016) a \$450,000 remodeling and update of the Geneva Library in conjunction with a \$4 million-dollar expansion of the Ashtabula Library. Both libraries celebrated re-openings in 2017. Both libraries have new business grade wireless service. The Ashtabula Library has two 4-6 person study rooms, a designated storytime room for children and a 120 person meeting room with a kitchenette.

The Ashtabula County Airport Authority broke ground for a new runway in 2015 with a total price tag of \$8.5 million, which will add 703 feet to the old runway length and will feature an upgraded lighting system. The project was completed in 2017. Currently the airport runway is rated for aircraft up to a gross weight of 60,000 pounds. The new 5,900 foot runway increased the capacity to 90,000 pounds, depending on landing gear. This upgrade helps the airport maintain a C-II-jet capable- runway status that allows larger craft to land at the airport.

The Lodge at Geneva-on-the-Lake, owned by the County and managed by Delaware North, completed adding 25 two-bedroom lakefront cottages in 2016. A 2 million dollar room renovation was completed in 2017. The Lodge has 109 finely appointed guest rooms, most with a lake view. A guided Zipline Canopy Tour over the treetops was added in 2017. It is the largest aerial attraction east of Cleveland.

The Nature Conservancy opened the Dr. James K. Bissell Nature Center on October 21, 2017. It is located at the Conservancy's Grand River Conservation Campus at the Morgan Swamp Preserve along the state designated scenic Grand River. It features interactive exhibits that interpret the natural history of Morgan Swamp Preserve and the Grand State Wild & Scenic River. The Conservancy's Morgan Swamp Preserve encompasses 2,000 acres. This campus will be used for elementary school classes as well as College level classes.

In 2017 RHenergytrans applied for a permit for a natural gas pipeline from Pennsylvania into Ashtabula County. The \$86 million dollar project should spur development by boosting the supply of gas and increasing line pressure needed to meet the demand. The primary customer would be Dominion East Ohio, which has committed to buying 75% of the gas.

### **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, Ohio**

*Elected Officials*

*December 31, 2017*

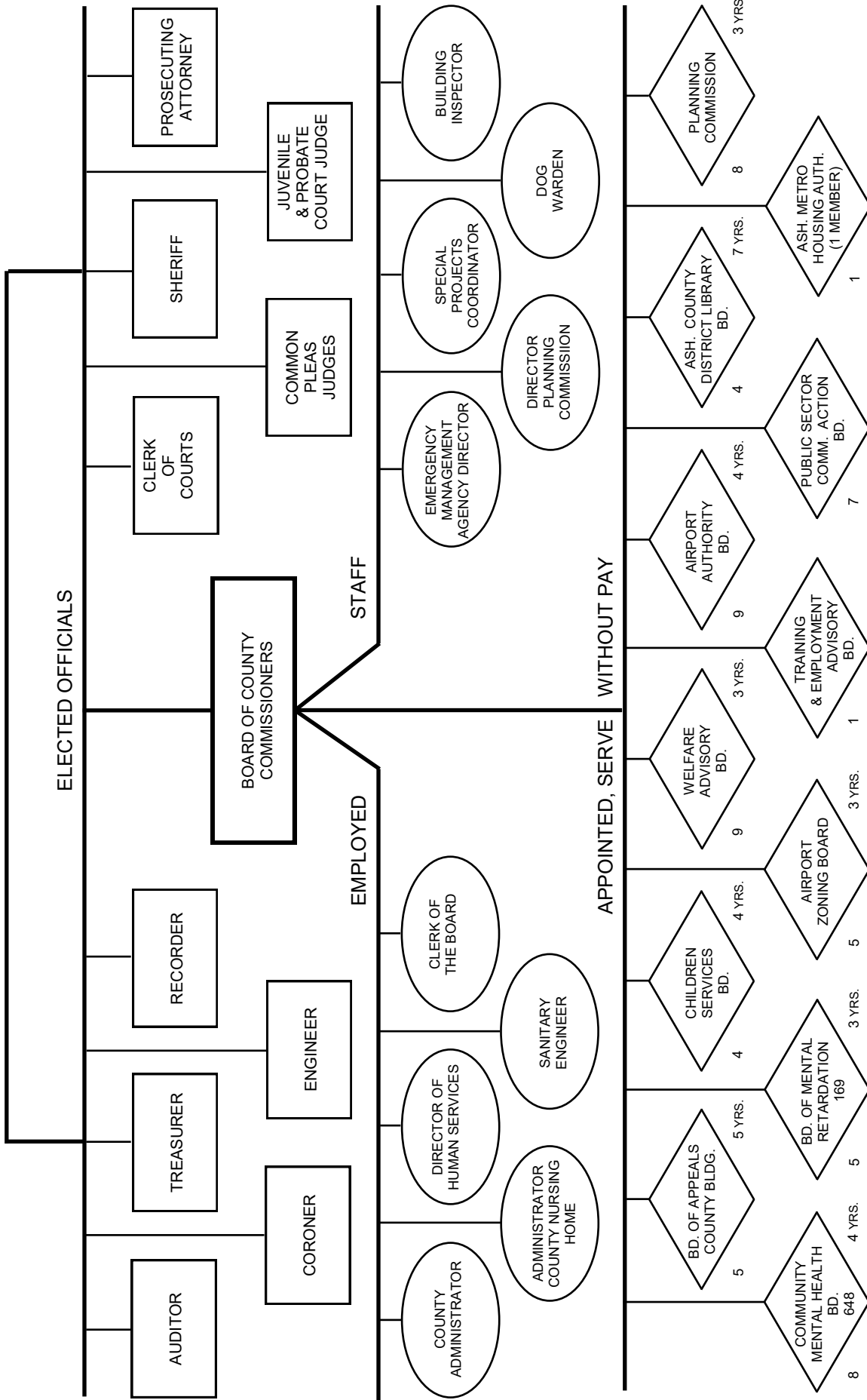
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County Commissioners	J. P. Ducro IV Casey R. Kozlowski Kathryn Whittington
County Auditor	Roger A. Corlett, CPA
County Coroner	Dr. Pamela L. Lancaster
County Engineer	Timothy T. Martin
County Prosecutor	Nicholas A. Iarocci, Esq.
County Recorder	Barbara Schaab
County Sheriff	William Johnson
County Treasurer	Dawn M. Cragon
Clerk of Courts	Tami Pentek
Common Pleas Court Judges	Gary L. Yost Marianne Sezon Thomas E Harris
Probate/Juvenile Court Judge	Albert S. Camplese
Eastern County Court Judge	Robert S. Wynn
Western County Court Judge	David A. Schroeder

# 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)

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# **FINANCIAL SECTION**





# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

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, 2017, 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 Ash Craft Industries Inc., which represent less than 2%, of the assets, net position, and revenues of the County. Additionally, we did not audit the financial statements of the Ashtabula County 503 Corporation, which represent 2% percent, 11% percent, and .5 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 amount included for Ash Craft Industries Inc., and the Ashtabula County 503 Corporation is based solely on the report of other auditors. We and the other auditors who audited the financial statements of the Ashtabula County 503 Corporation audited 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 such 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.

### **Opinions**

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, 2017, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gas Tax, Public Assistance, Children Services, County Board of Developmental Disabilities, and Nursing Home 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*, *Schedules for infrastructure assets accounted for using the modified approach*, and schedules of net pension liabilities and pension contributions 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, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine 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 statements and schedules are management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures 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 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 24, 2018, 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 24, 2018

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**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2017*

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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, 2017. 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 2017 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2017 by \$177,516,369. Of this amount, \$1,427,429 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net position is a deficit of \$7,311,520, primarily due to the net pension liability recorded under GASB Statements Nos. 68 & 71. The County's total net position increased by \$575,332.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$45,448,860, an increase of \$3,930,265 from the prior year. Of this amount, \$3,793,712 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 \$8,485,105 which represents a 21.78 percent increase from the prior year and represents 6.85 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.

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2017*

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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.

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, Northeast Ohio Regional Airport and the Ashtabula County Land Reutilization Corporation. 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, and nursing home.

***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, 2017*

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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, 2017*

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net position for 2017 compared to 2016:

**(Table 1)**  
**Net Position**

	Governmental Activities 2017	Business-type Activities 2017	Governmental Activities 2016	Business-type Activities 2016	Total 2017	Total 2016
<b>Assets:</b>						
Current and other assets	\$ 78,415,939	\$ 10,931,907	\$ 74,288,691	\$ 9,959,441	\$ 89,347,846	\$ 84,248,132
Capital assets, net	<u>148,005,452</u>	<u>38,922,569</u>	<u>147,779,326</u>	<u>38,890,599</u>	<u>186,928,021</u>	<u>186,669,925</u>
Total assets	<u>226,421,391</u>	<u>49,854,476</u>	<u>222,068,017</u>	<u>48,850,040</u>	<u>276,275,867</u>	<u>270,918,057</u>
<b>Deferred outflows of resources</b>						
Unamortized deferred charges	244,305	75,035	264,806	85,883	319,340	350,689
Pension	<u>21,206,715</u>	<u>571,873</u>	<u>16,477,759</u>	<u>423,698</u>	<u>21,778,588</u>	<u>16,901,457</u>
Total deferred outflows of resources	<u>21,451,020</u>	<u>646,908</u>	<u>16,742,565</u>	<u>509,581</u>	<u>22,097,928</u>	<u>17,252,146</u>
<b>Liabilities:</b>						
Other liabilities	5,167,995	913,225	5,184,556	690,966	6,081,220	5,875,522
Long-term liabilities:						
Due within one year	2,716,740	1,674,565	2,612,319	1,558,555	4,391,305	4,170,874
Net pension liability	54,491,536	1,448,418	44,099,418	1,093,473	55,939,954	45,192,891
Other amounts	<u>18,746,911</u>	<u>18,185,734</u>	<u>18,932,181</u>	<u>19,695,684</u>	<u>36,932,645</u>	<u>38,627,865</u>
Total liabilities	<u>81,123,182</u>	<u>22,221,942</u>	<u>70,828,474</u>	<u>23,038,678</u>	<u>103,345,124</u>	<u>93,867,152</u>
<b>Deferred inflows of resources</b>						
Property taxes	16,260,267	-	16,171,268	-	16,260,267	16,171,268
Pension	<u>1,237,237</u>	<u>14,798</u>	<u>1,159,961</u>	<u>30,785</u>	<u>1,252,035</u>	<u>1,190,746</u>
Total deferred inflows of resources	<u>17,497,504</u>	<u>14,798</u>	<u>17,331,229</u>	<u>30,785</u>	<u>17,512,302</u>	<u>17,362,014</u>
<b>Net position:</b>						
Net investment in capital assets	130,292,101	19,018,635	129,784,532	17,624,079	149,310,736	147,408,611
Restricted	26,271,144	507,060	26,536,297	266,611	26,778,204	26,802,908
Unrestricted (deficit)	<u>(7,311,520)</u>	<u>8,738,949</u>	<u>(5,669,950)</u>	<u>8,399,468</u>	<u>1,427,429</u>	<u>2,729,518</u>
Total net position	<u>\$ 149,251,725</u>	<u>\$ 28,264,644</u>	<u>\$ 150,650,879</u>	<u>\$ 26,290,158</u>	<u>\$ 177,516,369</u>	<u>\$ 176,941,037</u>

During 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27" and GASB Statement 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68" which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2017*

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Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's *change* in net pension liability not accounted for as deferred inflows/outflows.

As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting.

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2017*

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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 and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$177,516,369 (\$149,251,725 in governmental activities and \$28,264,644 in business-type activities) as of December 31, 2017. This is an increase from the previous year of \$575,332 indicating an increase of the County's financial position in 2017. The increase in net position is due to increasing revenue outpacing increasing expenses.

By far, the largest portion of the County's net position (84.11 percent) represents capital assets (e.g. land, construction in progress, 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 (0.81 percent) consists of unrestricted net position, \$1,427,429, which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (15.08 percent) represents resources that are subject to restrictions on how they can be used. Table 2 shows the changes in net position for 2017 and 2016 for both the governmental activities and the business-type activities.

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**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
For the Year Ended December 31, 2017

**(Table 2)**  
**Changes in Net Position**

	Governmental Activities 2017	Business-type Activities 2017	Governmental Activities 2016	Business-type Activities 2016	Total 2017	Total 2016
<b>Revenues:</b>						
Program revenues:						
Charges for services and sales	\$ 12,888,235	\$ 7,307,782	\$ 12,329,762	\$ 6,646,887	\$ 20,196,017	\$ 18,976,649
Operating grants and contributions	39,974,166	355,094	35,122,966	492,624	40,329,260	35,615,590
Capital grants and contributions	170,146	1,035,389	2,291,595	778,750	1,205,535	3,070,345
Total program revenues	<u>53,032,547</u>	<u>8,698,265</u>	<u>49,744,323</u>	<u>7,918,261</u>	<u>61,730,812</u>	<u>57,662,584</u>
General revenues:						
Property taxes	16,519,475	-	16,898,697	-	16,519,475	16,898,697
Sales taxes	10,398,537	-	10,802,770	-	10,398,537	10,802,770
Grants and entitlements	7,259,188	-	4,629,724	-	7,259,188	4,629,724
Investment earnings	558,173	33,169	198,544	-	591,342	198,544
Other taxes	1,122,718	50,000	1,183,246	50,000	1,172,718	1,233,246
Miscellaneous	3,669,912	205,489	2,891,296	328,679	3,875,401	3,219,975
Total general revenues	<u>39,528,003</u>	<u>288,658</u>	<u>36,604,277</u>	<u>378,679</u>	<u>39,816,661</u>	<u>36,982,956</u>
Total revenues	<u>92,560,550</u>	<u>8,986,923</u>	<u>86,348,600</u>	<u>8,296,940</u>	<u>101,547,473</u>	<u>94,645,540</u>
<b>Expenses:</b>						
Program expenses:						
Legislative and executive	11,778,024	-	10,372,652	-	11,778,024	10,372,652
Judicial	7,276,305	-	6,771,150	-	7,276,305	6,771,150
Public safety	12,227,243	-	11,162,207	-	12,227,243	11,162,207
Public works	7,301,553	-	7,240,104	-	7,301,553	7,240,104
Health	19,260,104	-	17,239,570	-	19,260,104	17,239,570
Human services	34,249,473	-	31,381,676	-	34,249,473	31,381,676
Conservation and recreation	278,149	-	265,947	-	278,149	265,947
Interest and fiscal charges	597,892	-	607,792	-	597,892	607,792
Business-type activities:						
Sewer	-	3,108,491	-	2,564,836	3,108,491	2,564,836
Water	-	4,094,807	-	4,055,451	4,094,807	4,055,451
Geneva State Park Lodge	-	800,100	-	1,460,530	800,100	1,460,530
Total expenses	<u>92,968,743</u>	<u>8,003,398</u>	<u>85,041,098</u>	<u>8,080,817</u>	<u>100,972,141</u>	<u>93,121,915</u>
Change in net position before transfers & contributions	(408,193)	983,525	1,307,502	216,123	575,332	1,523,625
Transfers & contributions	<u>(990,961)</u>	<u>990,961</u>	<u>(608,167)</u>	<u>608,167</u>	<u>-</u>	<u>-</u>
Change in net position	(1,399,154)	1,974,486	699,335	824,290	575,332	1,523,625
Net position at beginning of year	<u>150,650,879</u>	<u>26,290,158</u>	<u>149,951,544</u>	<u>25,465,868</u>	<u>176,941,037</u>	<u>175,417,412</u>
Net position at end of year	<u>\$ 149,251,725</u>	<u>\$ 28,264,644</u>	<u>\$ 150,650,879</u>	<u>\$ 26,290,158</u>	<u>\$ 177,516,369</u>	<u>\$ 176,941,037</u>

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2017*

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***Governmental Activities***

Operating grants were the largest program revenue, accounting for \$39,974,166 or 43.19 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 \$12,888,235 or 13.92 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 sales tax revenues account for \$26,918,012 of the \$92,560,550 total revenues for governmental activities, or 29.08 percent of total revenues.

The human services program accounted for \$34,249,473 of the \$92,968,743 total expenses for governmental activities, or 36.84 percent of total governmental expenses. The next largest program was health, accounting for \$19,260,104 and representing 20.72 percent of total governmental expenses.

Charges for services and grants of \$12,888,235 (13.92 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 (57.04 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 \$7,307,782, accounting for 81.32 percent of the total business-type revenues. The sewer district net position decreased \$11,870 while water district net position increased \$169,344. 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 increased \$1,817,615. The lodge was built by the County, opening in 2004. The operation has been continually improving, showing an operating profit each of the last seven years. It has finally 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.

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2017*

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***Governmental Funds***

As of December 31, 2017, the County's governmental funds reported a combined ending fund balance of \$45,448,860, an increase of 9.47 percent from the prior year balance. Approximately 8.35 percent of this total (\$3,793,712) 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.

The general fund is the primary operating fund of the County. At the end of 2017, unassigned fund balance was \$3,824,615, while total fund balance was \$8,485,105. 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 17.27 percent of total general fund expenditures, while total fund balance represents 38.31 percent of that same amount. The fund balance of the County's general fund increased \$1,517,649 during 2017.

The motor vehicle and gas tax fund had a restricted fund balance of \$3,111,980 and a total fund balance of \$3,346,386 at the end of 2017. The fund balance increased by \$291,259 during 2017.

The public assistance fund had a restricted and total fund balance of \$451,686 at the end of 2017. The fund balance increased by \$403,045 during 2017.

The children services board fund had a restricted and total fund balance of \$2,649,687 at the end of 2017. The fund balance increased by \$411,640 during 2017.

The county board of developmental disabilities fund had a restricted and total fund balance of \$6,636,683 at December 31, 2017. The fund balance decreased by \$1,046,896 during 2017, or by 13.63 percent.

At the end of 2017 the nursing home fund had a restricted fund balance of \$2,097,465 and a total fund balance of \$2,144,998. During 2017 the fund balance increased by \$1,094,323.

***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, 2017 was \$2,989,668 and \$3,191,568, respectively. The Geneva State Lodge had unrestricted net position of \$2,707,936. Net position increased by \$1,975,089 in the enterprise funds.

**Ashtabula County, Ohio**  
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**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 2017, the budget commission processed multiple adjustments to the original estimated revenues. For the general fund, final budgeted revenues and other financing sources were \$23,320,765 and actual revenue and other financing sources collections were \$23,780,332. The major factors contributing to the increase of actual revenues over the final budgeted amounts were increased revenues from sales taxes and other miscellaneous revenue. During the year, the Commissioners amended general fund appropriations multiple times, for a net total increase of \$1,603,892. At year end, \$24,520,862 was appropriated and actual expenditures and other financing uses were \$23,548,123.

**Capital Assets and Debt Administration**

**Capital Assets** – The County's investment in capital assets as of December 31, 2017 was \$186,928,021 (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)**

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	2017	2016	2017	2016	2017	2016
Land	\$ 927,673	\$ 897,673	\$ 218,083	\$ 218,083	\$ 1,145,756	\$ 1,115,756
Construction in progress	933,788	2,961,228	988,530	1,328,337	1,922,318	4,289,565
Buildings	22,364,673	22,988,210	11,934,371	12,530,485	34,299,044	35,518,695
Improvements other than buildings	937,923	854,301	-	-	937,923	854,301
Equipment	3,694,666	3,436,777	2,281,796	360,683	5,976,462	3,797,460
Intangible assets	354,160	452,992	-	-	354,160	452,992
Vehicles	2,900,372	3,234,218	296,969	305,504	3,197,341	3,539,722
Infrastructure	115,892,197	112,953,927	-	-	115,892,197	112,953,927
Water and sewer system	-	-	23,202,820	24,147,507	23,202,820	24,147,507
<b>Total</b>	<b><u>\$ 148,005,452</u></b>	<b><u>\$ 147,779,326</u></b>	<b><u>\$ 38,922,569</u></b>	<b><u>\$ 38,890,599</u></b>	<b><u>\$ 186,928,021</u></b>	<b><u>\$ 186,669,925</u></b>

See Note 13 for additional information of capital assets.



**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
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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 71. For 2017, the County Engineer's budgeted and actual expenditures for the preservation of existing roadways were \$4,878,372 and \$4,231,850, 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 7.4. For 2017, the County Engineer's budgeted and actual expenditures for the preservation of existing bridges were \$1,439,478 and \$1,123,777, 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.

**Long-Term Debt** – At December 31, 2017, the County has outstanding debt which included general obligations bonds payable of \$17,391,583, OPWC loans payable of \$1,173,589, a Cook Road Improvement (TIF) of \$56,323, revenue bonds payable of \$7,948,933, equipment loan of \$420,671, notes payable of \$321,429 and OWDA loans payable of \$10,436,027.

**Table 4**  
**Outstanding Debt at Year End**

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
General Obligation Bonds	\$ 17,391,583	\$ 17,342,885	\$ -	\$ -	\$ 17,391,583	\$ 17,342,885
Equipment Loan	-	-	420,671	-	420,671	-
OPWC Loans	188,321	208,214	985,268	1,094,629	1,173,589	1,302,843
Notes Payable	321,429	375,000	-	-	321,429	375,000
Cook Road Improvement (TIF)	56,323	60,783	-	-	56,323	60,783
Revenue Bonds	-	-	7,948,933	8,933,714	7,948,933	8,933,714
OWDA Loans	-	-	10,436,027	11,162,549	10,436,027	11,162,549
503 Corp Loan Payable	234,598	262,821	-	-	234,598	262,821
Totals	<u>\$ 18,192,254</u>	<u>\$ 18,249,703</u>	<u>\$ 19,790,899</u>	<u>\$ 21,190,892</u>	<u>\$ 37,983,153</u>	<u>\$ 39,440,595</u>

In addition to the long-term debt, the County's long-term obligations include compensated absences, workers comp claims, net pension liability and capital leases. Additional information on the County's long-term debt can be found in Notes 17, 18 and 19 of this report.

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2017*

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***Economic Factors***

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2017, 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 2017 was 5.9 percent, a slight decrease from 6.0 percent a year ago. The State average was 5.0 percent and the Federal rate was 4.4 percent. In 2017, the effect of the decreasing unemployment and increase in overall 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](mailto:auditor@ashtabulacountyauditor.org).

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Ashtabula County, Ohio

Statement of Net Position  
December 31, 2017

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>Assets:</b>			
Equity in pooled cash and cash equivalents	\$ 41,890,857	\$ 7,525,345	\$ 49,416,202
Cash with fiscal agents	1,167,986	595,000	1,762,986
Cash in segregated accounts	658,431	-	658,431
Restricted cash and cash equivalents	-	507,060	507,060
Receivables:			
Sales taxes	2,500,984	-	2,500,984
Property taxes	18,245,487	-	18,245,487
Accounts	675,410	708,571	1,383,981
Special assessments	586,887	1,014,065	1,600,952
Accrued interest	100,763	-	100,763
Due from other governments	9,943,906	-	9,943,906
Loans receivable	1,956,714	-	1,956,714
Lease receivable	-	-	-
Rent receivable	-	66,667	66,667
Materials and supplies inventory	229,962	-	229,962
Prepayments	189,752	-	189,752
Net pension asset	118,577	3,279	121,856
Capital investment	-	662,143	662,143
Internal balance	150,223	(150,223)	-
Capital assets:			
Nondepreciable capital assets	117,753,658	1,206,613	118,960,271
Depreciable capital assets, net	30,251,794	37,715,956	67,967,750
Total capital assets, net	148,005,452	38,922,569	186,928,021
Total assets	226,421,391	49,854,476	276,275,867
<b>Deferred outflows of resources:</b>			
Deferred charges on debt refunding	244,305	75,035	319,340
Pension - OPERS	20,484,298	571,873	21,056,171
Pension - STRS	722,417	-	722,417
Total deferred outflows of resources	21,451,020	646,908	22,097,928

<b>Component Units</b>		
<b>Ash/Craft Industries</b>	<b>Northeast Ohio Regional Airport</b>	<b>Ashtabula County Land Reutilization Corporation</b>
\$ 455,499	\$ 379,549	\$ 78,068
-	-	-
-	4,977	-
-	-	-
-	-	-
56,149	4,795	245,534
-	-	-
-	1,339,815	-
-	-	-
-	58,125	-
-	-	-
8,748	36,671	-
18,835	17,813	-
-	-	-
-	-	-
-	693,478	-
225,024	14,758,431	-
<u>225,024</u>	<u>15,451,909</u>	<u>-</u>
<u>764,255</u>	<u>17,293,654</u>	<u>323,602</u>
-	-	-
-	79,528	-
-	-	-
<u>-</u>	<u>79,528</u>	<u>-</u>

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**Ashtabula County, Ohio**

*Statement of Net Position (Continued)*  
December 31, 2017

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>Liabilities:</b>			
Accounts payable	\$ 2,446,780	\$ 431,110	\$ 2,877,890
Contracts payable	-	339,208	339,208
Retainage payable	-	-	-
Accrued wages and benefits	653,206	18,496	671,702
Due to other governments	491,621	91,134	582,755
Accrued interest payable	54,118	33,277	87,395
Loans payable	234,598	-	234,598
Claims payable	1,282,672	-	1,282,672
Unearned revenue	5,000	-	5,000
Long-term liabilities:			
Due within one year	2,716,740	1,674,565	4,391,305
Due in more than one year:			
Net pension liability	54,491,536	1,448,418	55,939,954
Other amounts due in more than one year	18,746,911	18,185,734	36,932,645
Total liabilities	<u>81,123,182</u>	<u>22,221,942</u>	<u>103,345,124</u>
<b>Deferred inflows of resources:</b>			
Property taxes levied for the next fiscal year	16,260,267	-	16,260,267
Pension - OPERS	1,150,760	14,798	1,165,558
Pension - STRS	86,477	-	86,477
Total deferred inflows of resources	<u>17,497,504</u>	<u>14,798</u>	<u>17,512,302</u>
<b>Net position:</b>			
Net investment in capital assets	130,292,101	19,018,635	149,310,736
Restricted for:			
Debt service	-	-	-
Capital projects	2,643,794	507,060	3,150,854
Public assistance/human services	6,307,155	-	6,307,155
Roads & bridges	3,136,405	-	3,136,405
Health programs	711,893	-	711,893
Judicial/public safety programs	4,632,752	-	4,632,752
Economic development	3,958,499	-	3,958,499
Children's services	2,066,763	-	2,066,763
General government operations	2,204,771	-	2,204,771
Lodge operations	109,843	-	109,843
Other purposes	499,269	-	499,269
Unrestricted (deficit)	(7,311,520)	8,738,949	1,427,429
Total net position	<u>\$ 149,251,725</u>	<u>\$ 28,264,644</u>	<u>\$ 177,516,369</u>

*See Accompanying Notes to the Basic Financial Statements*

Component Units		
Ash/Craft Industries	Northeast Ohio Regional Airport	Ashtabula County Land Reutilization Corporation
\$ 9,457	\$ 29,568	\$ -
-	514,544	-
-	808,653	-
10,646	2,146	-
561	1,883	-
-	10,622	-
-	-	1,050
-	-	-
-	7,863	-
-	39,700	-
-	177,125	-
-	908,378	-
20,664	2,500,482	1,050
-	-	-
-	8,726	-
-	-	-
-	8,726	-
225,024	14,497,909	-
-	91,271	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
518,567	274,794	322,552
\$ 743,591	\$ 14,863,974	\$ 322,552

**Ashtabula County, Ohio**

*Statement of Activities  
For the Year Ended December 31, 2017*

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Governmental activities:</b>				
General government				
Legislative and executive	\$ 11,778,024	\$ 4,273,344	\$ 1,176,493	\$ -
Judicial	7,276,305	1,960,075	52,990	-
Public safety	12,227,243	1,826,632	2,103,104	-
Public works	7,301,553	484,667	6,604,806	170,146
Health	19,260,104	763,782	7,537,009	-
Human services	34,249,473	3,579,735	22,499,764	-
Conservation and recreation	278,149	-	-	-
Interest and fiscal charges	597,892	-	-	-
Total governmental activities	<u>92,968,743</u>	<u>12,888,235</u>	<u>39,974,166</u>	<u>170,146</u>
<b>Business-type activities:</b>				
Sewer district	3,108,491	2,928,483	-	129,501
Water district	4,094,807	4,237,632	-	21,191
Geneva State Park Lodge	800,100	141,667	355,094	884,697
Total business-type activities	<u>8,003,398</u>	<u>7,307,782</u>	<u>355,094</u>	<u>1,035,389</u>
Total primary government	<u>\$ 100,972,141</u>	<u>\$ 20,196,017</u>	<u>\$ 40,329,260</u>	<u>\$ 1,205,535</u>
<b>Component units:</b>				
Ash/Craft Industries	\$ 1,090,238	\$ 766,654	\$ 320,075	\$ -
Northeast Ohio Regional Airport	1,152,767	114,500	820,932	9,207,582
Ashtabula County Land Reutilization Corp.	1,111,085	-	885,416	164,854
Total component units	<u>\$ 3,354,090</u>	<u>\$ 881,154</u>	<u>\$ 2,026,423</u>	<u>\$ 9,372,436</u>

**General revenues:**

Property taxes levied for:  
    General purposes  
    Job & Family services  
    Children's services  
    Board of DD  
    Mental Health Board  
    Debt services  
Sales taxes levied for:  
    General purposes  
Conveyance tax  
Lodging tax  
Payment in lieu of taxes  
Grants and entitlements not restricted  
    to specific programs  
Net change in operation of lodge  
Investment earnings  
Miscellaneous  
Total general revenues

Lodge contribution

Transfers

Change in net position

**Net position at beginning of year**

**Net position at end of year**

*See Accompanying Notes to the Basic Financial Statements*



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	Ashtabula County Land Reutilization
\$ (6,328,187)	\$ -	\$ (6,328,187)	\$ -	\$ -	\$ -
(5,263,240)	-	(5,263,240)	-	-	-
(8,297,507)	-	(8,297,507)	-	-	-
(41,934)	-	(41,934)	-	-	-
(10,959,313)	-	(10,959,313)	-	-	-
(8,169,974)	-	(8,169,974)	-	-	-
(278,149)	-	(278,149)	-	-	-
(597,892)	-	(597,892)	-	-	-
(39,936,196)	-	(39,936,196)	-	-	-
-	(50,507)	(50,507)	-	-	-
-	164,016	164,016	-	-	-
-	581,358	581,358	-	-	-
-	694,867	694,867	-	-	-
(39,936,196)	694,867	(39,241,329)	-	-	-
-	-	-	(3,509)	-	-
-	-	-	-	8,990,247	-
-	-	-	-	-	(60,815)
-	-	-	(3,509)	8,990,247	(60,815)
3,076,345	-	3,076,345	-	-	-
1,709,839	-	1,709,839	-	-	-
3,576,220	-	3,576,220	-	-	-
6,264,830	-	6,264,830	-	-	-
1,043,640	-	1,043,640	-	-	-
848,601	-	848,601	-	-	-
10,398,537	-	10,398,537	-	-	-
753,567	-	753,567	-	-	-
369,151	50,000	419,151	-	-	-
116,818	-	116,818	-	-	-
7,259,188	-	7,259,188	-	-	-
-	195,219	195,219	-	-	-
558,173	33,169	591,342	578	524	532
3,553,094	10,270	3,563,364	6,200	66,586	-
39,528,003	288,658	39,816,661	6,778	67,110	532
(481,711)	481,711	-	-	-	-
(509,250)	509,250	-	-	-	-
(1,399,154)	1,974,486	575,332	3,269	9,057,357	(60,283)
150,650,879	26,290,158	176,941,037	740,322	5,806,617	382,835
\$ 149,251,725	\$ 28,264,644	\$ 177,516,369	\$ 743,591	\$ 14,863,974	\$ 322,552

**Ashtabula County, Ohio**

*Balance Sheet  
Governmental Funds  
December 31, 2017*

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Public Assistance</u>	<u>Children Services</u>	<u>County Board of DD</u>
<b>Assets:</b>					
Equity in pooled cash and cash equivalents	\$ 6,251,531	\$ 2,861,861	\$ 1,338,851	\$ 2,846,252	\$ 5,414,426
Cash with fiscal agents	-	-	-	-	1,083,143
Cash in segregated accounts	21,067	-	-	-	145,925
Receivables:					
Sales taxes	2,500,984	-	-	-	-
Property taxes	3,400,330	-	1,874,698	3,908,266	6,973,884
Accounts	133,960	8,448	-	-	2,999
Special assessments	-	-	-	-	-
Interfund loans	355,285	-	-	-	-
Accrued interest	100,763	-	-	-	-
Due from other governments	2,554,770	2,980,821	99,593	649,260	899,653
Loans receivable	-	-	-	-	-
Materials and supplies inventory	-	182,429	-	-	-
Prepayments	137,775	51,977	-	-	-
Total assets	<u>\$ 15,456,465</u>	<u>\$ 6,085,536</u>	<u>\$ 3,313,142</u>	<u>\$ 7,403,778</u>	<u>\$ 14,520,030</u>
<b>Liabilities:</b>					
Accounts payable	\$ 336,939	\$ 97,114	\$ 700,926	\$ 430,997	\$ 64,926
Accrued wages and benefits	201,325	57,397	71,457	36,038	102,674
Due to other governments	55,684	8,868	179,985	5,568	54,624
Interfund loans payable	12,531	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>606,479</u>	<u>163,379</u>	<u>952,368</u>	<u>472,603</u>	<u>222,224</u>
<b>Deferred inflows of resources:</b>					
Property taxes levied for the next fiscal year	3,038,000	-	1,693,000	3,500,000	6,175,000
Delinquent property tax revenue not available	362,330	-	181,698	408,266	798,884
Accrued interest not available	83,521	-	-	-	-
Special assessments revenue not available	-	-	-	-	-
Miscellaneous revenue not available	11,545	158	-	-	-
Sales tax revenue not available	1,701,510	-	-	-	-
Intergovernmental revenue not available	1,167,975	2,575,613	34,390	373,222	687,239
Total deferred inflows of resources	<u>6,364,881</u>	<u>2,575,771</u>	<u>1,909,088</u>	<u>4,281,488</u>	<u>7,661,123</u>
<b>Fund balances:</b>					
Nonspendable	544,733	234,406	-	-	-
Restricted	-	3,111,980	451,686	2,649,687	6,636,683
Committed	1,035,345	-	-	-	-
Assigned	3,080,412	-	-	-	-
Unassigned (deficit)	3,824,615	-	-	-	-
Total fund balances	<u>8,485,105</u>	<u>3,346,386</u>	<u>451,686</u>	<u>2,649,687</u>	<u>6,636,683</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 15,456,465</u>	<u>\$ 6,085,536</u>	<u>\$ 3,313,142</u>	<u>\$ 7,403,778</u>	<u>\$ 14,520,030</u>

*See Accompanying Notes to the Basic Financial Statements*

<b>Nursing Home</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 1,646,637	\$ 19,525,953	\$ 39,885,511
-	84,843	1,167,986
-	491,439	658,431
-	-	2,500,984
-	2,088,309	18,245,487
314,683	196,289	656,379
-	586,887	586,887
-	12,531	367,816
-	-	100,763
567,459	2,192,350	9,943,906
-	1,956,714	1,956,714
47,533	-	229,962
-	-	189,752
<u>\$ 2,576,312</u>	<u>\$ 27,135,315</u>	<u>\$ 76,490,578</u>
\$ 291,282	\$ 524,596	\$ 2,446,780
90,016	94,299	653,206
15,293	171,599	491,621
-	98,785	111,316
-	5,000	5,000
<u>396,591</u>	<u>894,279</u>	<u>3,707,923</u>
-	1,854,267	16,260,267
-	209,042	1,960,220
-	-	83,521
-	586,887	586,887
12,694	48,544	72,941
-	-	1,701,510
22,029	1,807,981	6,668,449
<u>34,723</u>	<u>4,506,721</u>	<u>27,333,795</u>
47,533	1,956,714	2,783,386
2,097,465	19,380,613	34,328,114
-	427,891	1,463,236
-	-	3,080,412
-	(30,903)	3,793,712
<u>2,144,998</u>	<u>21,734,315</u>	<u>45,448,860</u>
<u>\$ 2,576,312</u>	<u>\$ 27,135,315</u>	<u>\$ 76,490,578</u>

**Ashtabula County, Ohio**

*Reconciliation of Total Governmental Fund Balances to  
Net Position of Governmental Activities  
December 31, 2017*

<b>Total governmental fund balances</b>	\$	45,448,860
<i>Amounts reported for governmental activities on 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.		148,005,452
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.		
Sales taxes receivable	\$ 1,701,510	
Real and other taxes receivable	1,960,220	
Accounts receivable	72,941	
Intergovernmental receivable	6,668,449	
Special assessments receivable	586,887	
Accrued interest receivable	83,521	
Total	11,073,528	11,073,528
Internal service funds are 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 on the statement of net position.		(12,385)
On the statement of net position interest is accrued on outstanding bonds and loans payable, whereas in the governmental funds, interest is accrued when due.		(54,118)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.		244,305
Unamortized premiums on bond issuances are not recognized in the governmental funds.		(774,521)
The net pension asset and net pension liability are not available to pay for current period expenditures and are not due and payable in the current period, respectively; therefore, the asset, liability and related deferred inflows/outflows are not reported in governmental funds		
Net pension asset	118,577	
Deferred outflows of resources	21,206,715	
Deferred inflows of resources	(1,237,237)	
Net pension liability	(54,491,536)	
Total	(34,403,481)	(34,403,481)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
Compensated absences	2,858,182	
OPWC loans payable	188,321	
General obligation bonds payable	16,617,062	
Loans payable	290,921	
Notes payable	321,429	
Total	(20,275,915)	(20,275,915)
<b>Net position of governmental activities</b>	<b>\$</b>	<b>149,251,725</b>

*See Accompanying Notes to the Basic Financial Statements*

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**Ashtabula County, Ohio**

*Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2017*

	General	Motor Vehicle and Gas Tax	Public Assistance	Children Services	County Board of DD
<b>Revenues:</b>					
Sales taxes	\$ 10,572,193	\$ -	\$ -	\$ -	\$ -
Property and other local taxes	3,163,642	-	1,756,726	3,680,808	6,448,032
Charges for services	3,716,767	432,081	1,487	1,625	105
Licenses and permits	138,046	-	-	-	-
Fines and forfeitures	368,703	52,428	-	-	-
Intergovernmental	5,016,327	5,965,523	10,109,806	4,528,113	6,411,566
Special assessments	-	-	-	-	-
Interest	525,761	30,235	-	-	18
Contributions and donations	1,000	-	5,474	105	-
Conveyance taxes	502,623	-	-	-	-
Payments in lieu of taxes	-	-	-	-	-
Other	637,068	40,824	43,160	107,499	770,466
Total revenues	<u>24,642,130</u>	<u>6,521,091</u>	<u>11,916,653</u>	<u>8,318,150</u>	<u>13,630,187</u>
<b>Expenditures:</b>					
Current:					
General government:					
Legislative and executive	7,323,171	-	-	-	-
Judicial	5,348,889	-	-	-	-
Public safety	8,131,325	-	-	-	-
Public works	91,328	6,158,383	-	-	-
Health	69,596	-	-	-	14,677,083
Human services	915,321	-	12,506,128	7,782,884	-
Conservation and recreation	271,211	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	70,196	-	117,641	-
Interest and fiscal charges	-	1,253	-	5,985	-
Total expenditures	<u>22,150,841</u>	<u>6,229,832</u>	<u>12,506,128</u>	<u>7,906,510</u>	<u>14,677,083</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,491,289</u>	<u>291,259</u>	<u>(589,475)</u>	<u>411,640</u>	<u>(1,046,896)</u>
<b>Other financing sources (uses):</b>					
Bond issuance	-	-	-	-	-
Sale of capital assets	-	-	2,350	-	-
Transfers in	-	-	990,170	-	-
Transfers (out)	(973,640)	-	-	-	-
Contributions to lodge	-	-	-	-	-
Total other financing sources (uses)	<u>(973,640)</u>	<u>-</u>	<u>992,520</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,517,649	291,259	403,045	411,640	(1,046,896)
<b>Fund balances at beginning of year</b>	<u>6,967,456</u>	<u>3,055,127</u>	<u>48,641</u>	<u>2,238,047</u>	<u>7,683,579</u>
<b>Fund balances at end of year</b>	<u>\$ 8,485,105</u>	<u>\$ 3,346,386</u>	<u>\$ 451,686</u>	<u>\$ 2,649,687</u>	<u>\$ 6,636,683</u>

*See Accompanying Notes to the Basic Financial Statements*

<b>Nursing Home</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ -	\$ -	\$ 10,572,193
-	2,299,043	17,348,251
2,970,085	4,464,602	11,586,752
-	49,208	187,254
-	245,674	666,805
7,423,725	7,424,085	46,879,145
-	202,851	202,851
3	120,009	676,026
-	29,798	36,377
-	250,944	753,567
-	117,232	117,232
384,365	1,523,787	3,507,169
<u>10,778,178</u>	<u>16,727,233</u>	<u>92,533,622</u>
-	3,171,812	10,494,983
-	1,251,588	6,600,477
-	3,454,636	11,585,961
-	541,378	6,791,089
-	3,253,537	18,000,216
9,483,741	2,052,811	32,740,885
-	6,938	278,149
-	304,047	304,047
-	771,254	959,091
-	616,984	624,222
<u>9,483,741</u>	<u>15,424,985</u>	<u>88,379,120</u>
<u>1,294,437</u>	<u>1,302,248</u>	<u>4,154,502</u>
-	900,000	900,000
-	-	2,350
-	453,878	1,444,048
(200,114)	(915,170)	(2,088,924)
-	(481,711)	(481,711)
<u>(200,114)</u>	<u>(43,003)</u>	<u>(224,237)</u>
1,094,323	1,259,245	3,930,265
<u>1,050,675</u>	<u>20,475,070</u>	<u>41,518,595</u>
<u>\$ 2,144,998</u>	<u>\$ 21,734,315</u>	<u>\$ 45,448,860</u>

**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, 2017*

<b>Net change in fund balances - total governmental funds</b>	\$	3,930,265
<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 outlays exceeds depreciation expense in the current period.		
Capital asset additions	\$ 2,070,332	
Current year depreciation	<u>(1,747,043)</u>	
Total		323,289
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position.		(97,163)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Sales taxes	(173,656)	
Real and other taxes	(459,625)	
Intergovernmental revenues	346,989	
Special assessments	222,933	
Investment income	24,136	
Charges for services	66,151	
Total		<u>26,928</u>
Proceeds of bonds are reported as an other financing source in the governmental funds, however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position.		(900,000)
Repayment of bond, loan and lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net position.		959,091
In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.		
Decrease in accrued interest payable	(1,830)	
Amortization of deferred amounts on refunding	(20,501)	
Amortization of bond premiums	48,661	
Total		<u>26,330</u>
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		(49,160)
Contractually required pension contributions are reported as an expenditure in governmental funds; however, the statement of net position reports these items as deferred outflows.		4,304,603
Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability are reported as pension expense in the statement of activities		(10,032,921)
The internal service funds used by management to charge the costs of insurance to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		<u>109,584</u>
<b>Change in net position of governmental activities</b>	<b>\$</b>	<b><u>(1,399,154)</u></b>

*See Accompanying Notes to the Basic Financial Statements*



**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, 2017*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Sales taxes	\$ 10,559,539	\$ 10,840,704	\$ 10,653,871	\$ (186,833)
Property and other local taxes	3,053,154	3,051,354	3,052,097	743
Charges for services	2,932,060	2,971,908	3,061,643	89,735
Licenses and permits	119,800	134,913	138,465	3,552
Fines and forfeitures	379,000	364,000	366,568	2,568
Intergovernmental	2,942,789	3,974,856	3,963,558	(11,298)
Interest	385,425	485,425	569,984	84,559
Conveyance taxes	380,000	422,200	501,278	79,078
Contributions and donations	-	-	1,000	1,000
Other	309,950	515,267	651,739	136,472
Total revenues	<u>21,061,717</u>	<u>22,760,627</u>	<u>22,960,203</u>	<u>199,576</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive	6,740,232	7,223,413	7,036,498	186,915
Judicial	5,376,768	5,491,954	5,386,263	105,691
Public safety	8,078,942	8,478,037	8,236,163	241,874
Public works	96,759	96,759	88,676	8,083
Health	191,843	195,113	122,219	72,894
Human services	1,272,201	1,298,873	941,694	357,179
Conservation and recreation	260,225	271,937	271,834	103
Total expenditures	<u>22,016,970</u>	<u>23,056,086</u>	<u>22,083,347</u>	<u>972,739</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(955,253)</u>	<u>(295,459)</u>	<u>876,856</u>	<u>1,172,315</u>
<b>Other financing sources (uses):</b>				
Advances in	-	155,000	167,531	12,531
Advances (out)	-	(104,582)	(104,582)	-
Transfers in	205,138	405,138	652,598	247,460
Transfers (out)	(900,000)	(1,360,194)	(1,360,194)	-
Total other financing sources (uses)	<u>(694,862)</u>	<u>(904,638)</u>	<u>(644,647)</u>	<u>259,991</u>
Net change in fund balances	(1,650,115)	(1,200,097)	232,209	1,432,306
<b>Fund balances at beginning of year</b>	4,711,198	4,711,198	4,711,198	-
<b>Prior year encumbrances appropriated</b>	264,947	264,947	264,947	-
<b>Fund balance at end of year</b>	<u>\$ 3,326,030</u>	<u>\$ 3,776,048</u>	<u>\$ 5,208,354</u>	<u>\$ 1,432,306</u>

*See Accompanying Notes to the Basic Financial Statements*

**Ashtabula County, Ohio**

*Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Motor Vehicles and Gas Tax Fund  
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services	\$ 370,000	\$ 370,000	\$ 432,269	\$ 62,269
Fines and forfeitures	65,000	65,000	54,730	(10,270)
Intergovernmental	6,020,000	6,020,000	5,975,694	(44,306)
Interest	6,000	6,000	29,835	23,835
Other	30,000	30,000	39,885	9,885
Total revenues	<u>6,491,000</u>	<u>6,491,000</u>	<u>6,532,413</u>	<u>41,413</u>
<b>Expenditures:</b>				
Current:				
Public works	7,288,941	7,424,647	6,427,336	997,311
Total expenditures	<u>7,288,941</u>	<u>7,424,647</u>	<u>6,427,336</u>	<u>997,311</u>
Net change in fund balances	(797,941)	(933,647)	105,077	1,038,724
<b>Fund balances at beginning of year</b>	2,481,864	2,481,864	2,481,864	-
<b>Prior year encumbrances appropriated</b>	150,336	150,336	150,336	-
<b>Fund balance at end of year</b>	<u>\$ 1,834,259</u>	<u>\$ 1,698,553</u>	<u>\$ 2,737,277</u>	<u>\$ 1,038,724</u>

*See Accompanying Notes to the Basic Financial Statements*

**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, 2017*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Property and other local taxes	\$ 1,702,000	\$ 1,702,000	\$ 1,697,705	\$ (4,295)
Charges for services	47,000	47,000	1,487	(45,513)
Intergovernmental	9,595,512	9,595,512	10,039,571	444,059
Contributions and donations	5,000	5,000	5,474	474
Other	171,500	171,500	43,160	(128,340)
Total revenues	<u>11,521,012</u>	<u>11,521,012</u>	<u>11,787,397</u>	<u>266,385</u>
<b>Expenditures:</b>				
Current:				
Human services	13,329,192	13,356,646	13,316,034	40,612
Total expenditures	<u>13,329,192</u>	<u>13,356,646</u>	<u>13,316,034</u>	<u>40,612</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,808,180)</u>	<u>(1,835,634)</u>	<u>(1,528,637)</u>	<u>306,997</u>
<b>Other financing sources (uses):</b>				
Sale of capital assets	-	-	2,350	2,350
Transfers in	1,300,000	1,300,000	990,170	(309,830)
Transfers (out)	(1,000)	-	-	-
Total other financing sources (uses)	<u>1,299,000</u>	<u>1,300,000</u>	<u>992,520</u>	<u>(307,480)</u>
Net change in fund balances	(509,180)	(535,634)	(536,117)	(483)
<b>Fund balances (deficit) at beginning of year</b>	(235,246)	(235,246)	(235,246)	-
<b>Prior year encumbrances appropriated</b>	1,117,059	1,117,059	1,117,059	-
<b>Fund balance at end of year</b>	<u>\$ 372,633</u>	<u>\$ 346,179</u>	<u>\$ 345,696</u>	<u>\$ (483)</u>

*See Accompanying Notes to the Basic Financial Statements*

**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, 2017*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Property and other local taxes	\$ 3,415,000	\$ 3,515,000	\$ 3,471,926	\$ (43,074)
Charges for services	2,000	2,000	1,625	(375)
Intergovernmental	3,138,093	3,890,849	4,496,866	606,017
Contributions and donations	1,000	1,000	105	(895)
Other	74,000	73,000	109,110	36,110
Total revenues	<u>6,630,093</u>	<u>7,481,849</u>	<u>8,079,632</u>	<u>597,783</u>
<b>Expenditures:</b>				
Current:				
Human services	7,379,150	8,233,811	8,005,276	228,535
Debt service:				
Principal retirement	118,000	127,457	117,635	9,822
Interest and fiscal charges	8,000	8,600	5,991	2,609
Total expenditures	<u>7,505,150</u>	<u>8,369,868</u>	<u>8,128,902</u>	<u>240,966</u>
Net change in fund balances	(875,057)	(888,019)	(49,270)	838,749
<b>Fund balances at beginning of year</b>	2,408,556	2,408,556	2,408,556	-
<b>Prior year encumbrances appropriated</b>	19,461	19,461	19,461	-
<b>Fund balance at end of year</b>	<u>\$ 1,552,960</u>	<u>\$ 1,539,998</u>	<u>\$ 2,378,747</u>	<u>\$ 838,749</u>

*See Accompanying Notes to the Basic Financial Statements*

**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, 2017*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Property and other local taxes	\$ 6,125,000	\$ 6,201,000	\$ 6,216,416	\$ 15,416
Charges for services	7,000	7,000	4,175	(2,825)
Intergovernmental	3,983,000	4,158,000	4,331,260	173,260
Other	730,000	800,000	771,040	(28,960)
Total revenues	<u>10,845,000</u>	<u>11,166,000</u>	<u>11,322,891</u>	<u>156,891</u>
<b>Expenditures:</b>				
Current:				
Health	13,435,000	13,537,779	12,675,884	861,895
Total expenditures	<u>13,435,000</u>	<u>13,537,779</u>	<u>12,675,884</u>	<u>861,895</u>
Net change in fund balances	(2,590,000)	(2,371,779)	(1,352,993)	1,018,786
<b>Fund balances at beginning of year</b>	6,147,965	6,147,965	6,147,965	-
<b>Prior year encumbrances appropriated</b>	173,493	173,493	173,493	-
<b>Fund balance at end of year</b>	<u>\$ 3,731,458</u>	<u>\$ 3,949,679</u>	<u>\$ 4,968,465</u>	<u>\$ 1,018,786</u>

*See Accompanying Notes to the Basic Financial Statements*

**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, 2017*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services	\$ 2,884,234	\$ 2,829,234	\$ 2,846,752	\$ 17,518
Intergovernmental	6,076,048	6,934,048	7,357,424	423,376
Interest	-	-	3	3
Other	419,160	383,160	383,700	540
Total revenues	<u>9,379,442</u>	<u>10,146,442</u>	<u>10,587,879</u>	<u>441,437</u>
<b>Expenditures:</b>				
Current:				
Human services	9,171,047	9,845,349	9,772,657	72,692
Total expenditures	<u>9,171,047</u>	<u>9,845,349</u>	<u>9,772,657</u>	<u>72,692</u>
Excess (deficiency) of revenues over (under) expenditures	<u>208,395</u>	<u>301,093</u>	<u>815,222</u>	<u>514,129</u>
<b>Other financing sources (uses):</b>				
Transfers (out)	<u>(200,113)</u>	<u>(200,114)</u>	<u>(200,114)</u>	<u>-</u>
Total other financing sources (uses)	<u>(200,113)</u>	<u>(200,114)</u>	<u>(200,114)</u>	<u>-</u>
Net change in fund balances	8,282	100,979	615,108	514,129
<b>Fund balances at beginning of year</b>	502,318	502,318	502,318	-
<b>Prior year encumbrances appropriated</b>	<u>279,850</u>	<u>279,850</u>	<u>279,850</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 790,450</u>	<u>\$ 883,147</u>	<u>\$ 1,397,276</u>	<u>\$ 514,129</u>

*See Accompanying Notes to the Basic Financial Statements*

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Ashtabula County, Ohio

Statement of Net Position  
 Proprietary Funds  
 December 31, 2017

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
<b>Assets:</b>					
Current assets:					
Equity in pooled cash and cash equivalents	\$ 3,138,565	\$ 3,024,922	\$ 1,361,858	\$ 7,525,345	\$ 2,005,346
Cash with fiscal agents	-	-	595,000	595,000	-
Restricted cash held by Delaware North Corporation	-	-	507,060	507,060	-
Receivables:					
Accounts	270,524	403,350	34,697	708,571	19,031
Special assessments	488,205	525,860	-	1,014,065	-
Rent receivable	-	-	66,667	66,667	-
Contract receivable	-	-	662,143	662,143	-
Total current assets	<u>3,897,294</u>	<u>3,954,132</u>	<u>3,227,425</u>	<u>11,078,851</u>	<u>2,024,377</u>
Noncurrent assets:					
Net pension asset	2,095	1,184	-	3,279	-
Capital assets:					
Nondepreciable capital assets	1,019,608	187,005	-	1,206,613	-
Depreciable capital assets, net	9,298,587	16,295,315	12,122,054	37,715,956	-
Total capital assets, net	<u>10,318,195</u>	<u>16,482,320</u>	<u>12,122,054</u>	<u>38,922,569</u>	<u>-</u>
Total noncurrent assets	<u>10,320,290</u>	<u>16,483,504</u>	<u>12,122,054</u>	<u>38,925,848</u>	<u>-</u>
Total assets	<u>14,217,584</u>	<u>20,437,636</u>	<u>15,349,479</u>	<u>50,004,699</u>	<u>2,024,377</u>
<b>Deferred outflows of resources:</b>					
Deferred charges on debt refunding	-	-	75,035	75,035	-
Pension - OPERS	362,311	209,562	-	571,873	-
Total deferred outflows of resources	<u>362,311</u>	<u>209,562</u>	<u>75,035</u>	<u>646,908</u>	<u>-</u>

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Ashtabula County, Ohio

Statement of Net Position  
 Proprietary Funds (Continued)  
 December 31, 2017

	Business-type Activities - Enterprise Funds			Total	Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge		
<b>Liabilities:</b>					
Current liabilities:					
Accounts payable	\$ 144,698	\$ 286,412	\$ -	\$ 431,110	\$ -
Contracts payable	194,395	144,813	-	339,208	-
Accrued wages and benefits	12,277	6,219	-	18,496	-
Due to other governments	84,854	6,280	-	91,134	-
Interfund loans payable	-	-	-	-	256,500
Accrued interest payable	8,230	12,618	12,429	33,277	-
Compensated absences payable	15,983	8,307	-	24,290	-
Revenue bonds payable	-	155,000	545,000	700,000	-
OWDA loans payable	248,855	507,928	-	756,783	-
OPWC loans payable	36,602	72,756	-	109,358	-
Other loans payable	84,134	-	-	84,134	-
Claims payable	-	-	-	-	1,232,192
Total current liabilities	830,028	1,200,333	557,429	2,587,790	1,488,692
Long-term liabilities:					
Compensated absences payable	29,683	15,427	-	45,110	-
Claims payable	-	-	-	-	698,293
Revenue bonds payable	-	3,659,000	3,589,933	7,248,933	-
OWDA loans payable	393,238	9,286,006	-	9,679,244	-
OPWC loans payable	400,786	475,124	-	875,910	-
Other loans payable	336,537	-	-	336,537	-
Net pension liability	925,342	523,076	-	1,448,418	-
Total long-term liabilities	2,085,586	13,958,633	3,589,933	19,634,152	698,293
Total liabilities	2,915,614	15,158,966	4,147,362	22,221,942	2,186,985
<b>Deferred inflows of resources:</b>					
Pension - OPERS	9,478	5,320	-	14,798	-
<b>Net position:</b>					
Net investment in capital assets	8,665,135	2,291,344	8,062,156	19,018,635	-
Restricted for repairs and maintenance	-	-	507,060	507,060	-
Unrestricted (deficit)	2,989,668	3,191,568	2,707,936	8,889,172	(162,608)
Total net position	\$ 11,654,803	\$ 5,482,912	\$ 11,277,152	28,414,867	\$ (162,608)
Adjustment to reflect the consolidation of the internal service funds activities related to enterprise funds				(150,223)	
Net position of business-type activities				\$ 28,264,644	

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

Statement of Revenues, Expenses and  
Changes in Net Position  
Proprietary Funds  
For the Year Ended December 31, 2017

	Business-type Activities - Enterprise Funds			Total	Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge		
<b>Operating revenues:</b>					
Tap-in fees	\$ 40,799	\$ -	\$ -	\$ 40,799	\$ -
Charges for services	2,800,399	4,237,126	-	7,037,525	8,370,825
Net change in operations of lodge	-	-	195,219	195,219	-
Other operating revenues	5,202	5,068	-	10,270	-
Total operating revenues	<u>2,846,400</u>	<u>4,242,194</u>	<u>195,219</u>	<u>7,283,813</u>	<u>8,370,825</u>
<b>Operating expenses:</b>					
Personal services	588,248	326,834	-	915,082	-
Fringe benefits	323,775	201,273	-	525,048	-
Contractual services	1,300,844	1,883,734	116,922	3,301,500	-
Materials and supplies	395,137	113,872	-	509,009	-
Claims	-	-	-	-	8,397,470
Depreciation	469,411	1,001,176	546,049	2,016,636	-
Total operating expenses	<u>3,077,415</u>	<u>3,526,889</u>	<u>662,971</u>	<u>7,267,275</u>	<u>8,397,470</u>
Operating income (loss)	<u>(231,015)</u>	<u>715,305</u>	<u>(467,752)</u>	<u>16,538</u>	<u>(26,645)</u>
<b>Nonoperating revenues (expenses):</b>					
Interest and fiscal charges	(30,733)	(567,658)	(137,129)	(735,520)	-
Interest income	33,092	-	77	33,169	-
Bed tax	-	-	50,000	50,000	-
Rent revenue	-	-	141,667	141,667	-
Special assessments	87,285	506	-	87,791	-
Reserve requirement receipts	-	-	355,094	355,094	-
Total nonoperating revenues (expenses)	<u>89,644</u>	<u>(567,152)</u>	<u>409,709</u>	<u>(67,799)</u>	<u>-</u>
Income (loss) before contributions and transfers	<u>(141,371)</u>	<u>148,153</u>	<u>(58,043)</u>	<u>(51,261)</u>	<u>(26,645)</u>
Transfer in	-	-	509,250	509,250	135,626
Capital contributions	<u>129,501</u>	<u>21,191</u>	<u>1,366,408</u>	<u>1,517,100</u>	<u>-</u>
Change in net position	<u>(11,870)</u>	<u>169,344</u>	<u>1,817,615</u>	<u>1,975,089</u>	<u>108,981</u>
<b>Net position (deficit) at beginning of year</b>	<u>11,666,673</u>	<u>5,313,568</u>	<u>9,459,537</u>		<u>(271,589)</u>
<b>Net position (deficit) at end of year</b>	<u>\$ 11,654,803</u>	<u>\$ 5,482,912</u>	<u>\$ 11,277,152</u>		<u>\$ (162,608)</u>
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds				<u>(603)</u>	
Change in net position of business-type activities				<u>\$ 1,974,486</u>	

See Accompanying Notes to the Basic Financial Statements

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**Ashtabula County, Ohio**

*Statement of Cash Flows  
Proprietary Funds*

For the Year Ended December 31, 2017

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental Activities - Internal Service Funds</b>
	<b>Sewer District</b>	<b>Water District</b>	<b>Geneva State Park Lodge</b>	<b>Total</b>	
<b>Cash flows from operating activities:</b>					
Cash received from customers	\$ 2,731,785	\$ 4,197,074	\$ -	\$ 6,928,859	\$ -
Net change in operation of lodge	-	-	269,706	269,706	-
Cash received from other payments	5,202	5,068	-	10,270	-
Cash received from interfund transactions	-	-	-	-	8,356,407
Cash payments for goods and services	(303,323)	(112,279)	-	(415,602)	-
Cash payments to employees	(783,093)	(458,299)	-	(1,241,392)	-
Cash payments for contractual services	(1,271,179)	(1,798,738)	(116,922)	(3,186,839)	-
Cash payments for claims	-	-	-	-	(8,265,472)
Net cash provided by (used in) operating activities	<u>379,392</u>	<u>1,832,826</u>	<u>152,784</u>	<u>2,365,002</u>	<u>90,935</u>
<b>Cash flows from noncapital financing activities:</b>					
Cash received from bed taxes	-	-	50,000	50,000	-
Cash received from transfers in	-	-	509,250	509,250	135,626
Cash received from contributions and donations	-	-	331,711	331,711	-
Cash received from rent	-	-	166,470	166,470	-
Cash received from interfund loans	-	-	-	-	103,000
Cash used in repayment of interfund loans	-	-	-	-	(155,000)
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>-</u>	<u>1,057,431</u>	<u>1,057,431</u>	<u>83,626</u>
<b>Cash flows from capital and related financing activities:</b>					
Cash received from special assessments	175,232	94,510	-	269,742	-
Acquisition of capital assets	(643,246)	(60,651)	(1,338,175)	(2,042,072)	-
Cash received from capital reserve requirement	-	-	355,094	355,094	-
Cash payments for principal retirement	(539,309)	(708,774)	(535,000)	(1,783,083)	-
Cash payments for interest and fiscal charges	(23,600)	(568,151)	(165,200)	(756,951)	-
Cash received from loan	420,671	-	-	420,671	-
Cash received from capital grants	129,501	21,191	1,000,000	1,150,692	-
Net cash provided by (used in) capital and related financing activities	<u>(480,751)</u>	<u>(1,221,875)</u>	<u>(683,281)</u>	<u>(2,385,907)</u>	<u>-</u>
<b>Cash flows from investing activities:</b>					
Interest received	33,092	-	77	33,169	-
Net cash provided by investing activities	<u>33,092</u>	<u>-</u>	<u>77</u>	<u>33,169</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	(68,267)	610,951	527,011	1,069,695	174,561
<b>Cash and cash equivalents at beginning of year</b>	<u>3,206,832</u>	<u>2,413,971</u>	<u>1,936,907</u>	<u>7,557,710</u>	<u>1,830,785</u>
<b>Cash and cash equivalents at end of year</b>	<u>\$ 3,138,565</u>	<u>\$ 3,024,922</u>	<u>\$ 2,463,918</u>	<u>\$ 8,627,405</u>	<u>\$ 2,005,346</u>

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Ashtabula County, Ohio

Statement of Cash Flows  
 Proprietary Funds (Continued)  
 For the Year Ended December 31, 2017

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>					
Operating income (loss)	\$ (231,015)	\$ 715,305	\$ (467,752)	\$ 16,538	\$ (26,645)
Adjustments:					
Depreciation	469,411	1,001,176	546,049	2,016,636	-
Changes in assets and liabilities:					
Change in accounts receivable	(109,413)	(40,052)	-	(149,465)	(14,418)
Change in contract receivable	-	-	74,487	74,487	-
Change in due from other funds	9,446	-	-	9,446	-
Change in net pension asset	(274)	(179)	-	(453)	-
Change in deferred outflows of resources - OPERS	(89,280)	(58,895)	-	(148,175)	-
Change in accounts payable	94,630	96,877	-	191,507	-
Change in contracts payable	(7,557)	(4,723)	-	(12,280)	-
Change in accrued wages and benefits	1,283	756	-	2,039	-
Change in due to other funds	-	(9,446)	-	(9,446)	-
Change in net pension liability	220,709	134,236	-	354,945	-
Change in deferred inflows of resources - OPERS	(10,360)	(5,627)	-	(15,987)	-
Change in intergovernmental payable	25,159	3,998	-	29,157	-
Change in compensated absences payable	6,653	(600)	-	6,053	-
Change in claims payable	-	-	-	-	131,998
Net cash provided by operating activities	<u>\$ 379,392</u>	<u>\$ 1,832,826</u>	<u>\$ 152,784</u>	<u>\$ 2,365,002</u>	<u>\$ 90,935</u>

At December 31, 2017, the water district fund purchased \$35,162 in capital assets on account.

At December 31, 2017, the sewer district fund purchased \$132,883 in capital assets on account.

At December 31, 2016, the Geneva State Park Lodge fund had purchased \$161,511 in capital assets on account.

See Accompanying Notes to the Basic Financial Statements

**Ashtabula County, Ohio**

*Statement of Fiduciary Net Position  
Fiduciary Funds  
December 31, 2017*

	<b>Private-Purpose Trusts</b>	<b>Agency</b>
<b>Assets:</b>		
Equity in pooled cash and cash equivalents	\$ 582,680	\$ 7,581,139
Cash in segregated accounts	308,760	866,972
Receivables:		
Taxes	-	94,944,975
Accounts	-	4,071
Special assessments	-	5,344,972
Intergovernmental	-	3,961,345
	891,440	\$ 112,703,474
<b>Total assets</b>	<b>891,440</b>	<b>\$ 112,703,474</b>
<b>Liabilities:</b>		
Accounts payable	246	\$ -
Accrued wages and benefits	-	25,542
Intergovernmental payable	-	109,380,715
Undistributed monies	-	3,297,217
	246	\$ 112,703,474
<b>Total liabilities</b>	<b>246</b>	<b>\$ 112,703,474</b>
<b>Net position:</b>		
Held in trust for Nursing Home	47,917	
Held in trust for Children's Services	204,342	
Held in trust for Developmental Disabilities	466,335	
Held in trust for law enforcement	118,428	
Held in trust for scholarships	54,172	
	891,194	
<b>Total net position</b>	<b>\$ 891,194</b>	

*See Accompanying Notes to the Basic Financial Statements*

Ashtabula County, Ohio

Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
For the Year Ended December 31, 2017

	<b>Private-Purpose Trusts</b>
<b>Additions:</b>	
Investment income	\$ 5,577
Contributions and donations	823,900
Increase in fair market value of investments	7,894
Other	1,828
Total additions	<u>839,199</u>
<b>Deductions:</b>	
Contractual services	15,507
Materials and supplies	26,282
Other operating expenses	741,295
Total deductions	<u>783,084</u>
Change in net position	56,115
<b>Net position at beginning of year</b>	<u>835,079</u>
<b>Net position at end of year</b>	<u>\$ 891,194</u>

See Accompanying Notes to the Basic Financial Statements

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements*  
*December 31, 2017*

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**NOTE 1: DESCRIPTION OF ASHTABULA COUNTY AND REPORTING ENTITY**

***A. The County***

Ashtabula County, Ohio (The County) was created in 1807. The County is governed by a board of three Commissioners elected by the voters of the County. An elected County Auditor serves as chief fiscal officer. In addition, there are seven other elected administrative officials. These officials are: County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, and Sheriff. Also elected are three Common Pleas Court Judges, a Probate and Juvenile Court Judge, and two County (Area) Court Judges. Although these elected officials manage the internal operations of their respective departments, the County Commissioners serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County, including each of these departments.

***B. Reporting Entity***

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading.

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Ashtabula County, this includes the Children Services Board, the Ashtabula County Board of 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, Ohio**  
*Notes to the Basic Financial Statements*  
*December 31, 2017*

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***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.

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, Northeast Ohio Regional Airport and the Ashtabula County Land Reutilization Corporation. 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 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., P.O. Box 379, Jefferson, Ohio 44047.

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***Ashtabula County Land Reutilization Corporation*** - The Ashtabula County Land Reutilization Corporation (the Corporation) is a body corporate and politic authorized by the Board of County Commissioners of Ashtabula County on May 7, 2013 and incorporated on May 22, 2013 under Chapter 1724 of Revised Code. The Corporation's governing body is a seven member Board of Directors, consisting of the County Treasurer, three County Commissioners, one city manager in the county, one realtor representative, and one member representing the townships with populations in excess of 10,000. The Corporation has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code. The Corporation is classified as a component unit of Ashtabula County for reporting purposes, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39 and GASB Statement No. 61. Separately issued financial statements can be obtained from the Corporation by contacting Dawn Cragon, Ashtabula County Treasurer, 25 West Jefferson Street, Jefferson, Ohio 44047.

Information related to Ash Craft Industries, Northeast Ohio Regional Airport and Ashtabula County Land Reutilization Corporation is presented in Notes 27, 28, and 29 to the basic financial statements.

In 2016, the Ashtabula County Port Authority retired their Ohio Water Development Authority loan number 4495 used to purchase and improve Plant C which Ashtabula County had guaranteed. With the loan repayment, the Ashtabula County Port Authority no longer has fiscal dependency upon Ashtabula County and will no longer be considered a component unit of the County. See related organizations below.

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 Family and Children First

The County participates in the following shared risk pool, related organizations, and jointly governed organizations. These organizations are presented in Notes 11, 21 and 22 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 Metroparks
- Ashtabula County Port Authority
- Northeast Ohio Community Alternative Program Facility
- Children's Cluster Committee
- Northeast Ohio Consortium Council of Governments (NOC COG)
- Heartland East Administrative Services Center (Heartland)
- North East Ohio Network (N.E.O.N)
- EASTGATE Regional Council of Governments

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**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.

***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 funds are 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.

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**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 and deferred inflows of resources 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 (DD) 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.

The other governmental funds of the County account for grants and other resources whose use is restricted, committed or assigned to a particular purpose and for the accumulation of resources for and the payment of, principal and interest on the County's general long-term debt.

**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.

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***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 Funds*** – Internal service funds account 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 funds account 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 County Home Resident Trust Fund, 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, deferred outflows of resources, liabilities and deferred inflows of resources 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.

***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.

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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 8). 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.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see note 9), 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.

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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 of Resources and Deferred Inflows of Resources*** - In addition to assets, the government-wide statement of net position will 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, see Note 14 for deferred outflows of resources related the County's net pension liability. In addition, deferred outflows of resources include a deferred charge on debt refunding. 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, both the government-wide statement of net position and the governmental fund financial statements 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, 2017, but which were levied to finance 2018 operations. These amounts have been recorded as a deferred inflow of resources 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, but is not limited to, sales taxes, delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

For the County, see Note 14 for deferred inflows of resources related to the County's net pension liability. This deferred inflow of resources is only reported on the government-wide statement of net position.

***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 2017, investments were limited to money market mutual funds, federal agency securities, negotiable CDs, the State Treasury Asset Reserve of Ohio (STAR Ohio), United States Treasury Bills and donated common stock. Investments are reported at fair value, which is based on quoted market prices.

During 2017, the County invested in STAR Ohio. 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 has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

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For 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

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 2017 amounted to \$525,761, which includes \$458,962 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 "restricted cash and cash equivalents."

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, 2017, 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.



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**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.

**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 acquisition 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

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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.

***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.

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***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 dog and kennel, enforcement and education, workforce development 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.

***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.

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***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.

***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. Fair Value Measurements***

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

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***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 received 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.

***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.

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***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 and Extraordinary Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Commissioners and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2017.

***W. Pensions***

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

**NOTE 3: CHANGE IN ACCOUNTING PRINCIPLES**

For 2017, the County has implemented GASB Statement No. 80, "*Blending Requirements for Certain Component Units - An Amendment of GASB Statement No. 14*", GASB Statement No. 81 "*Irrevocable Split-Interest Agreements*", and GASB Statement No. 82, "*Pension Issues - An Amendment of GASB Statements No. 67, No. 68, and No. 73*".

GASB Statement No. 80 amends the blending requirements for the financial statement presentation of component units. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The implementation of GASB Statement No. 80 did not have an effect on the financial statements of the County.

GASB Statement No. 81 improves the accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. The implementation of GASB Statement No. 81 did not have an effect on the financial statements of the County.

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GASB Statement No. 82 addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The implementation of GASB Statement No. 82 did not have an effect on the financial statements of the County.

**NOTE 4: ACCOUNTABILITY**

At December 31, 2017, the Adult Drug Court DOJ, County Transportation and MHRS Drug Court Grant non-major special revenue funds had deficit fund balances of \$1,516, \$8,586 and \$20,801, 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 2017 are:

	<u>Geneva State Park</u>
<i>Operating revenues:</i>	
Total sales, including lodging, food & retail sales	\$ 6,960,624
Other income	126,088
<i>Total operating revenues</i>	<u>7,086,712</u>
<i>Operating expenses:</i>	
Cost of sales	824,024
Payroll & related expenses	2,683,440
Utilities	337,210
Other controllable expenses	1,716,105
Other non-controllable expenses	396,423
<i>Total operating expenses</i>	<u>5,957,202</u>
Operating profit	1,129,510
Interest income	17,646
Non-operating expenses	(496,070)
Management fee	(455,867)
Pre-tax profit	<u>\$ 195,219</u>

On December 29, 2016, the County and the DNC Parks & Resorts Geneva Canopy Tours, Inc., a Delaware North Corporation, entered into a sublease agreement. The County agrees to sublease a parcel of real property located within the Geneva State Park for the purpose of constructing and operating additional improvements.

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The agreement term is January 1, 2017 to December 31, 2025. The County will receive a land lease fee of \$50,000 with an additional 2% of annual gross revenues when gross revenues exceed \$1,000,000 in that calendar year.

On December 15, 2015, the County and Delaware North entered into a sublease agreement. The County agrees to sublease a parcel of real property located within the Geneva State Park to Delaware North for the purpose of constructing and operating additional improvements. The County wishes to promote further recreational use of the Geneva State Park.

The agreement term is January 1, 2016 to December 31, 2035. The County will receive a land lease fee of 10% of gross revenues with a minimum annual guarantee of \$100,000.

**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:

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.



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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
Budget basis	\$ 232,209	\$ 105,077	\$ (536,117)
Net adjustment for revenue accruals	1,064,104	(11,322)	129,256
Net adjustment for expenditure accruals	(120,489)	75,027	(101,532)
Net adjustment for other financing sources (uses)	(62,949)	-	-
Adjustment for funds budgeted as special revenue	(27,337)	-	-
Adjustment for encumbrances	432,111	122,477	911,438
GAAP basis	<u>\$ 1,517,649</u>	<u>\$ 291,259</u>	<u>\$ 403,045</u>

	Children's Services	County Board of DD	Nursing Home
Budget basis	\$ (49,270)	\$ (1,352,993)	\$ 615,108
Net adjustment for revenue accruals	238,518	2,307,296	190,299
Net adjustment for expenditure accruals	(74,753)	(2,143,171)	39,555
Adjustment for encumbrances	297,145	141,972	249,361
GAAP basis	<u>\$ 411,640</u>	<u>\$ (1,046,896)</u>	<u>\$ 1,094,323</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:

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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 and Federal Home Loan Mortgage Corporation. 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;
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

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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.

### ***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 \$17,562,343. Based on the criteria of GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2017, \$14,389,828 of the County's bank balance of \$19,490,628 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.

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**Investments**

Investments are reported at fair value. As of December 31, 2017, the County had the following investments:

Measurement/ Investment Type	Measurement Value	Investment Maturities		
		12 Months or Less	1-3 Years	3-5 Years
Fair Value:				
Negotiable CDs	\$ 5,616,462	\$ 2,280,145	\$ 3,087,627	\$ 248,690
Common Stock	80,751	80,751	-	-
Money Market Mutual Fund	281,373	281,373	-	-
US Treasury Bills	595,000	595,000	-	-
Federal Home Loan Mortgage Corporation Bonds				
	10,826,960	998,130	1,973,030	7,855,800
Federal Farm Credit Bonds				
	967,540	-	-	967,540
Federal National Mortgage Association Bonds				
	6,862,740	-	5,900,170	962,570
Federal Home Loan Mortgage Bank Bonds				
	5,951,100	1,991,290	990,340	2,969,470
Amortized Cost:				
STAR Ohio	12,939,961	12,939,961	-	-
<b>Total Investments</b>	<b>\$ 44,121,887</b>	<b>\$ 19,166,650</b>	<b>\$11,951,167</b>	<b>\$ 13,004,070</b>

The County's investments in money market mutual funds are valued using quoted market prices in active markets (Level 1 inputs). The County's investments in federal agency securities (FFCB, FHLB, FHLMC, FNMA), U.S. Treasury Bills and negotiable certificates of deposit are valued using quoted prices in markets that are not considered to be active, dealer quotations or alternative pricing sources for similar assets or liabilities for which all significant inputs are observable, either directly or indirectly (Level 2 inputs).

**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.

**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 Home Loan Mortgage Corporation 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's investments in Negotiable CDs are insured by the FDIC. 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.

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**Credit Risk** The County's investments in federal agencies and in the money market mutual funds were rated AA+ by Standard & Poor's and Fitch Ratings and AAA by Moody's Investors Service. Standard & Poor's has assigned STAR Ohio an AAAM money market rating. 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, 2017. The following is the County's investment allocation at December 31, 2017:

<u>Measurement\Investment Type</u>	<u>Measurement Value</u>	<u>Percent of Total</u>
Fair Value:		
Negotiable CDs	\$ 5,616,462	12.7%
Federal National Mortgage Assoc. Bonds	6,862,740	15.6%
Federal Home Loan Bank Bonds	5,951,100	13.5%
Federal Farm Credit Bonds	967,540	2.2%
Federal Home Loan Mortgage Corp. Bonds	10,826,960	24.6%
U.S. Treasury Bills	595,000	1.3%
Money Market Mutual Funds	281,373	0.6%
Common Stock	80,751	0.2%
Amortized Cost:		
STAR Ohio	12,939,961	29.3%
Total Investments	<u>\$ 44,121,887</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, 2017:

<u>Cash and Investments per Note Disclosure</u>		<u>Cash and Investments per Statement of Net Position</u>	
Carrying amount of deposits	\$17,562,343	Governmental Activities	\$43,717,274
Investments	44,121,887	Business-Type Activities	8,627,405
Total	<u>\$61,684,230</u>	Private-Purpose Trust Funds	891,440
		Agency Funds	8,448,111
		Total	<u>\$61,684,230</u>

**Ashtabula County, Ohio**  
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**NOTE 8: PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Taxes collected from real property taxes (other than public utility) in one calendar year are levied in the preceding calendar year on the assessed value as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revaluated every six years. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2017 public utility property taxes became a lien December 31, 2016, are levied after October 1, 2017, and are collected in 2018 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. Property taxes receivable represents real property taxes, public utility taxes, delinquent tangible personal property taxes and other outstanding delinquencies which are measurable as of December 31, 2017 and for which there is an enforceable legal claim. In the governmental funds, the current portion receivable has been offset by a deferred inflow of resources since the current taxes were not levied to finance 2017 operations and the collection of delinquent taxes has been offset by a deferred inflow of resources since the collection of the 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 on a modified accrual basis the revenue is considered a deferred inflow of resources.

The full tax rate for all County operations for the year ended December 31, 2017 was \$11.52 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2017 property tax receipts were based are as follows:

	<u>Amount</u>	<u>Percent</u>
Agricultural/residential and other real estate	\$ 1,696,579,870	93.65 %
Public utility personal property	115,040,940	6.35 %
Total assessed value	<u>\$ 1,811,620,810</u>	<u>100.00 %</u>

**NOTE 9: 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.

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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-five 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 10: RECEIVABLES**

Receivables at December 31, 2017 consisted of taxes, accounts (billings for user charged services including unbilled utility services), rent, 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.

Total special assessments receivable at December 31, 2017 were \$1,600,952. \$840,534 is expected to be collected in more than one year and the amount of delinquent special assessments was \$176,322.

A summary of the principal items of intergovernmental receivables follows:

	Amount
<i><b>Governmental Activities</b></i>	
Grants	\$ 3,705,809
Motor Vehicle License Tax	1,828,987
Motor Vehicle Gas Tax	1,151,834
Homestead and Rollback	991,761
Casino Revenue	584,683
Medicaid Sales Tax Transition Aid	1,262,893
Local Government	417,939
Total	\$ 9,943,906

**NOTE 11: 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.

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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 2017 was \$413,324.

**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.

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 12: RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2017, 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	9,000,000
Uninsured Motorists Liability	250,000
Ohio Stop Gap (Additional Workers' Compensation Coverage)	1,000,000
Medical Professional Liability	10,000,000
Jail Doctor Coverage	1,000,000

**II. Property**

Building and Contents – Replacement Cost	\$190,741,671
Other Property Insurance:	
Bridges	20,499,134
Contractors Equipment	3,924,370
Data Processing Equipment	100,000,000



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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

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 2017, 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 \$1,185,918 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 \$96,754 for 2017 is accrued as a liability at year end. The reserve for future claims liability of \$647,813 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, 2017, 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 2016 and 2017 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2016	\$ 1,755,626	7,775,732	7,732,871	1,798,487
2017	1,798,487	8,397,470	8,265,472	1,930,485

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**NOTE 13: CAPITAL ASSETS**

A summary of changes in capital assets during 2017 follows:

	Balance 12/31/16	Additions	Deletions	Balance 12/31/17
<b>Governmental Activities:</b>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 897,673	\$ 30,000	\$ -	\$ 927,673
Infrastructure	112,953,927	2,938,270	-	115,892,197
Construction in progress	2,961,228	1,178,012	(3,205,452)	933,788
<i>Total capital assets not being depreciated</i>	<u>116,812,828</u>	<u>4,146,282</u>	<u>(3,205,452)</u>	<u>117,753,658</u>
<i>Capital assets being depreciated:</i>				
Buildings	33,770,375	37,862	-	33,808,237
Improvements other than buildings	1,343,753	132,140	-	1,475,893
Equipment	9,191,397	696,065	(14,990)	9,872,472
Intangibles	1,098,135	-	-	1,098,135
Vehicles	7,327,453	263,435	(501,158)	7,089,730
<i>Total capital assets being depreciated</i>	<u>52,731,113</u>	<u>1,129,502</u>	<u>(516,148)</u>	<u>53,344,467</u>
<i>Less Accumulated depreciation:</i>				
Buildings	(10,782,165)	(661,399)	-	(11,443,564)
Improvements other than buildings	(489,452)	(48,518)	-	(537,970)
Equipment	(5,754,620)	(436,677)	13,491	(6,177,806)
Intangibles	(645,143)	(98,832)	-	(743,975)
Vehicles	(4,093,235)	(501,617)	405,494	(4,189,358)
<i>Total accumulated depreciation</i>	<u>(21,764,615)</u>	<u>(1,747,043)</u>	<u>418,985</u>	<u>(23,092,673)</u>
Capital assets being depreciated, net	<u>30,966,498</u>	<u>(617,541)</u>	<u>(97,163)</u>	<u>30,251,794</u>
Governmental activities capital assets, net	<u>\$ 147,779,326</u>	<u>\$ 3,528,741</u>	<u>\$ (3,302,615)</u>	<u>\$ 148,005,452</u>

\*Depreciation expense was charged to governmental functions as follows:

**Governmental activities:**

General government:

Legislative and executive	\$ 417,354
Judicial	52,441
Human services	293,987
Public works	319,444
Public safety	335,444
Health	328,373
Total depreciation expense - governmental activities	<u>\$ 1,747,043</u>

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	Balance 12/31/16	Additions	Deletions	Balance 12/31/17
<b>Business-Type Activities:</b>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 218,083	\$ -	\$ -	\$ 218,083
Construction in progress	1,328,337	1,484,981	(1,824,788)	988,530
<i>Total capital assets not being depreciated</i>	<u>1,546,420</u>	<u>1,484,981</u>	<u>(1,824,788)</u>	<u>1,206,613</u>
<i>Capital assets being depreciated:</i>				
Buildings	22,914,455	-		22,914,455
Water and sewer system	54,802,564	346,146	-	55,148,710
Equipment	2,908,960	2,007,105	(1,988,028)	2,928,037
Vehicles	558,108	35,162	-	593,270
<i>Total capital assets being depreciated</i>	<u>81,184,087</u>	<u>2,388,413</u>	<u>(1,988,028)</u>	<u>81,584,472</u>
<i>Less Accumulated depreciation:</i>				
Buildings	(10,383,970)	(596,114)	-	(10,980,084)
Water and sewer system	(30,655,057)	(1,290,833)	-	(31,945,890)
Equipment	(2,548,277)	(85,992)	1,988,028	(646,241)
Vehicles	(252,604)	(43,697)	-	(296,301)
<i>Total accumulated depreciation</i>	<u>(43,839,908)</u>	<u>(2,016,636)</u>	<u>1,988,028</u>	<u>(43,868,516)</u>
Capital assets being depreciated, net	<u>37,344,179</u>	<u>371,777</u>	<u>-</u>	<u>37,715,956</u>
Business-Type activities capital assets, net	<u>\$ 38,890,599</u>	<u>\$ 1,856,758</u>	<u>\$ (1,824,788)</u>	<u>\$ 38,922,569</u>

**NOTE 14: DEFINED BENEFIT PENSION PLANS**

***Net Pension Liability/Asset***

The net pension liability/asset reported on the statement of net position represents a liability or asset to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability/asset represents the County’s proportionate share of each pension plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan’s fiduciary net position. The net pension liability/asset calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

The Ohio Revised Code limits the County’s obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees’ services in exchange for compensation including pension.

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GASB 68 assumes any net pension liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits or overfunded benefits is presented as a long-term *net pension liability* or *net pension asset*, respectively, on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *due to other governments* on both the accrual and modified accrual bases of accounting.

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

Plan Description - County employees, other than full-time police and firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension 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 with defined contribution features. While members (e.g. County employees) may elect the Member-Directed Plan and the Combined Plan, substantially all employee members are in OPERS' Traditional Pension Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Pension Plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the Traditional Pension Plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

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<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Public Safety</b>	<b>Public Safety</b>	<b>Public Safety</b>
<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>
<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3.00% simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 2.25%.

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.00% to the member's FAS for the first 30 years of service.

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A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member's FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 2.25% COLA adjustment on the defined benefit portion of their benefit.

Defined contribution plan benefits are established in the plan documents, which may be amended by the OPERS's Board of Trustees. Member-Directed Plan and Combined Plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the Combined Plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. The amount available for defined contribution benefits in the Member-Directed Plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20% each year. For additional information, see the Plan Statement in the OPERS CAFR.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local	Public Safety	Law Enforcement
<b>2017 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
 <b>2017 Actual Contribution Rates</b>			
Employer:			
Pension	13.0 %	17.1 %	17.1 %
Post-employment Health Care Benefits	1.0 %	1.0 %	1.0 %
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

\* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

\*\* This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$4,354,114 for 2017. Of this amount, \$98,489 is reported as due to other governments.

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***Plan Description - State Teachers Retirement System (STRS)***

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS’ fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

The DC Plan allows members to place all their member contributions and 9.5% of the 14% employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5% of the 14% employer rate is allocated to the defined benefit unfunded liability. 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.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 11.5% of the 13% member rate goes to the DC Plan and the remaining 1.5% is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member’s defined contribution account or the defined contribution portion of a member’s Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

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A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability 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.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. For the year ending December 31, 2017, plan members were required to contribute 14% of their annual covered salary. The County was required to contribute 14%; the entire 14% was the portion used to fund pension obligations. The 2017 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$133,037 for 2017. Of this amount, \$2,336 is reported as due to other governments.

***Pension Liabilities/Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

The net pension liability and net pension asset for the OPERS Traditional Pension Plan, Combined Plan and Member-Directed Plan, respectively, were measured as of December 31, 2016, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. STRS's total pension liability was measured as of June 30, 2017 and was determined by rolling forward the total pension liability as of that date. The County's proportion of the net pension liability or asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
Proportion of the net pension liability/asset prior measurement date	0.25248300%	0.23085000%	0.17261300%	0.00865455%	
Proportion of the net pension liability/asset current measurement date	<u>0.24639600%</u>	<u>0.22635600%</u>	<u>0.16033100%</u>	<u>0.00886564%</u>	
Change in proportionate share	<u>-0.00608700%</u>	<u>-0.00449400%</u>	<u>-0.01228200%</u>	<u>0.00021109%</u>	
Proportionate share of the net pension liability	\$ 53,833,902	\$ -	\$ -	\$ 2,106,052	\$ 55,939,954
Proportionate share of the net pension asset	-	121,213	643	-	121,856
Pension expense	11,098,525	87,573	793	(385,874)	10,801,017



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At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
<b>Deferred outflows of resources</b>					
Differences between expected and actual experience	\$ 72,968	\$ -	\$ 6,543	\$ 81,327	\$ 160,838
Net difference between projected and actual earnings on pension plan investments	8,017,111	29,574	555	-	8,047,240
Changes of assumptions	8,538,707	29,542	723	460,617	9,029,589
Changes in employer's proportionate percentage/ difference between employer contributions subsequent to the measurement date	6,334	-	-	112,835	119,169
Total deferred outflows of resources	<u>\$ 20,770,428</u>	<u>\$ 189,681</u>	<u>\$ 96,062</u>	<u>\$ 722,417</u>	<u>\$ 21,778,588</u>
<b>Deferred inflows of resources</b>					
Differences between expected and actual experience	\$ 320,391	\$ 61,993	\$ -	\$ 16,974	\$ 399,358
Net difference between projected and actual earnings on pension plan investments	-	-	-	69,503	69,503
Changes in employer's proportionate percentage/ difference between employer contributions	783,174	-	-	-	783,174
Total deferred outflows of resources	<u>\$ 1,103,565</u>	<u>\$ 61,993</u>	<u>\$ -</u>	<u>\$ 86,477</u>	<u>\$ 1,252,035</u>

\$4,421,752 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2018.

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Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
2018	\$ 6,289,077	\$ 5,745	\$ 1,144	\$ 134,116	\$ 6,430,082
2019	6,652,350	5,745	1,144	228,662	6,887,901
2020	2,825,128	4,465	1,109	154,799	2,985,501
2021	(235,000)	(6,012)	902	50,725	(189,385)
2022	-	(4,908)	937	-	(3,971)
Thereafter	-	(7,912)	2,585	-	(5,327)
<b>Total</b>	<b>\$ 15,531,555</b>	<b>\$ (2,877)</b>	<b>\$ 7,821</b>	<b>\$ 568,302</b>	<b>\$ 16,104,801</b>

***Actuarial Assumptions - OPERS***

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2016, using the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. In 2016, the Board's actuarial consultants conducted an experience study for the period 2011 through 2015, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, for the defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, are presented below.

Wage inflation	3.25%
Future salary increases, including inflation COLA or ad hoc COLA	3.25% to 10.75% including wage inflation Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 3.00%, simple through 2018, then 2.15% simple
Investment rate of return	7.50%
Actuarial cost method	Individual entry age

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Mortality rates are based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

The most recent experience study was completed for the five-year period ended December 31, 2015.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3% for 2016.

The allocation of investment assets with the Defined Benefit portfolio is approved by the OPERS Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	23.00 %	2.75 %
Domestic equities	20.70	6.34
Real estate	10.00	4.75
Private equity	10.00	8.97
International equities	18.30	7.95
Other investments	18.00	4.92
<b>Total</b>	<b>100.00 %</b>	<b>5.66 %</b>

**Discount Rate** - The discount rate used to measure the total pension liability/asset was 7.50%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. A discount rate of 8.00% was used in the previous measurement period. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** - The following table presents the County's proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 7.50%, as well as what the County's proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (6.50%) or one-percentage-point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 82,243,311	\$ 53,833,902	\$ 30,159,674
Combined Plan	8,711	(121,213)	(222,142)
Member-Directed Plan	1,543	(643)	(1,543)

**Ashtabula County, Ohio**  
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***Actuarial Assumptions - STRS***

The total pension liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Projected salary increases	2.50% at age 65 to 12.50% at age 20
Investment Rate of Return	7.45%, net of investment expenses, including inflation
Payroll increases	3.00%
Cost-of-Living Adjustments (COLA)	0% effective July 1, 2017

Post-retirement mortality rates are based on RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016; pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016; and post-retirement disabled mortality rates are based on RP-2014 Disabled Mortality Table with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016. The 2016 year mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022–Scale AA) for Males and Females. Males’ ages were set back two years through age 89 and no set back for age 90 and above. Females younger than age 80 were set back four years, one year set back from age 80 through 89 and no set back from age 90 and above.

Actuarial assumptions used in the June 30, 2017, valuation are based on the results of an actuarial experience study, effective July 1, 2017. As a result of the experience study, the following changes of assumptions affected the total pension liability since the prior measurement date: (a) the COLA was reduced to zero, (b) inflation assumptions were lowered from 2.75% to 2.50%, (c) Investment return assumptions were lowered from 7.75% to 7.45%, (d) total salary increases rates were lowered by decreasing merit component of the individual salary increases, as well as by 0.25% due to lower inflation, (e) payroll growth assumptions were lowered to 3.00%, (f) updated the health and disability mortality assumption to the “RP-2014” mortality tables with generational improvement scale MP-2016 and (g) rates of retirement, termination and disability were modified to better reflect anticipated future experience.

The 10 year expected real rate of return on pension plan investments was determined by STRS’ investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized as follows:

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Asset Class	Target Allocation	Long Term Expected Real Rate of Return *
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
<b>Total</b>	<b>100.00 %</b>	

\* 10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25% and does not include investment expenses. Over a 30-year period, STRS Ohio's investment consultant indicated that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

**Discount Rate** - The discount rate used to measure the total pension liability was 7.45% as of June 30, 2017. A discount rate of 7.75% was used in the previous measurement period. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2017. Therefore, the long-term expected rate of return on pension plan investments of 7.45 % was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2017.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** - The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.45%) or one-percentage-point higher (8.45%) than the current rate:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$ 3,018,954	\$ 2,106,052	\$ 1,337,069

**NOTE 15: POSTRETIREMENT BENEFIT PLANS**

**A. Ohio Public Employees Retirement System**

Plan Description - OPERS administers three separate pension plans: The Traditional Pension Plan—a cost-sharing, multiple-employer defined benefit pension plan; the Member Directed Plan—a defined contribution plan; and the Combined Plan—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 health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and the Combined plans. This trust is also used to fund health care for Member Directed Plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, Member-Directed Plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 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 45. Please see the Plan Statement in the OPERS 2016 CAFR for details.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the OPERS Board of Trustees (OPERS Board) in Chapter 145 of the Ohio Revised Code.

Disclosures for the healthcare plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (800) 222-7377.

Funding Policy - The post-employment healthcare plan was established under, and is administered in accordance with, Internal Revenue Code Section 401(h). State statute requires that public employers fund post-employment healthcare through contributions to OPERS. A portion of each employer's contribution to the Traditional or Combined Plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2017, local government employers contributed 14.00% of covered payroll. Each year the OPERS' Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund post-employment healthcare for members in the Traditional Plan and Combined Plan for 2017 was 1.00%.

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The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment healthcare plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2017, 2016, and 2015 were \$371,788, \$682,509, and \$613,225, respectively; 97.99% has been contributed for 2017 and 100% has been contributed for 2016 and 2015. The remaining 2017 post-employment health care benefits liability has been reported as due to other governments on the basic financial statements.

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 State Bill 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4.00% of the employer contributions toward the health care fund after the end of the transition period.

**B. State Teachers Retirement System**

Plan Description – The County participates in the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS which can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy - Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2017, STRS Ohio did not allocate any employer contributions to the Health Care Stabilization Fund. The County did not make any contributions for health care for the fiscal years ended December 31, 2017, 2016 and 2015.

**NOTE 16: 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 17: LONG-TERM OBLIGATIONS**

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
<b>Governmental Activities:</b>			
Various Purpose Improvement & Refunding Bonds-2013	2.0% - 4.0%	\$ 18,395,000	12/1/2033
Children Services Building Imp. G.O. Bonds-2012	2.75%	800,000	8/1/2019
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
OPWC Loan-South Windsor Road Improvements-2015	0.00%	50,000	7/1/2035
OPWC Loan-Hadlock Ford-2016	0.00%	100,000	1/1/2037
Phone System Promissory Note	1.75%	375,000	11/5/2023
Safety and Emergency System G.O. Bonds-2017	1.75%	900,000	9/5/2022
Private Activity Bond - Cook Road Improvement - 2006	7.00%	92,000	10/5/2026
<b>Business-Type Activities:</b>			
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
Lodge & Conference Center Refunding Bonds-2013	2.0% - 4.0%	5,950,000	12/1/2024
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 #1-2004	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
OPWC Loan-Sanitary/Water Systems Upgrades-2014	0.00%	55,887	1/1/2036
OPWC Loan-Meadwood WWTP-2016	0.00%	330,300	7/1/2036
Equipment Loan	2.50%	420,671	7/1/2022

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Changes in the County's long-term obligations during 2017 were as follows:

	Outstanding 12/31/2016	Additions	(Reductions)	Outstanding 12/31/2017	Amounts Due In One Year
<b>Governmental Activities:</b>					
<b>General Obligation Bonds:</b>					
<i>Various Purpose Improvement &amp; Refunding:</i>					
2013 Various Purpose & Refunding	\$ 16,200,000	\$ -	\$ (685,000)	\$ 15,515,000	\$ 690,000
Unamortized Premium	823,182	-	(48,661)	774,521	-
<i>Subtotal</i>	<u>17,023,182</u>	<u>-</u>	<u>(733,661)</u>	<u>16,289,521</u>	<u>690,000</u>
<b>General Obligation Bonds (Unvoted):</b>					
2017 Safety and Emergency System	-	900,000	-	900,000	180,000
2012 Building Improvement	319,703	-	(117,641)	202,062	120,315
<i>Subtotal</i>	<u>319,703</u>	<u>900,000</u>	<u>(117,641)</u>	<u>1,102,062</u>	<u>300,315</u>
<i>Total General Obligation Bonds</i>	<u>17,342,885</u>	<u>900,000</u>	<u>(851,302)</u>	<u>17,391,583</u>	<u>990,315</u>
<b>OPWC Loans:</b>					
South Windsor Road Improvements	46,250	-	(2,500)	43,750	2,500
State Road and Clay Street	61,964	-	(12,393)	49,571	12,393
Hadlock Ford	100,000	-	(5,000)	95,000	5,000
<i>Total OPWC Loans</i>	<u>208,214</u>	<u>-</u>	<u>(19,893)</u>	<u>188,321</u>	<u>19,893</u>
<b>Other Long-Term Obligations:</b>					
Cook Road Improvement (TIF)	60,783	-	(4,460)	56,323	4,783
Capital Leases	50,303	-	(50,303)	-	-
Promissory Note	375,000	-	(53,571)	321,429	53,572
Claims Payable	698,293	647,813	(698,293)	647,813	647,813
Net Pension Liability	44,099,418	11,183,005	(790,887)	54,491,536	-
Compensated Absences	2,809,022	1,032,318	(983,158)	2,858,182	1,000,364
<i>Total Other Long-Term Obligations</i>	<u>48,092,819</u>	<u>12,863,136</u>	<u>(2,580,672)</u>	<u>58,375,283</u>	<u>1,706,532</u>
<i>Total Governmental Activities</i>	<u>\$ 65,643,918</u>	<u>\$ 13,763,136</u>	<u>\$ (3,451,867)</u>	<u>\$ 75,955,187</u>	<u>\$ 2,716,740</u>

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	Outstanding 12/31/2016	Additions	(Reductions)	Outstanding 12/31/2017	Amounts Due In One Year
<b>Business-Type Activities:</b>					
<b>Revenue Bonds (Self-Supporting):</b>					
Sewer District Improvement #1	\$ 263,200	\$ -	\$ (263,200)	\$ -	\$ -
Water System Acquisition Bonds	3,963,000	-	(149,000)	3,814,000	155,000
Lodge & Conference Center Refunding	4,410,000	-	(535,000)	3,875,000	545,000
Unamortized Premium	297,514	-	(37,581)	259,933	-
<b>Total Revenue Bonds</b>	<b>8,933,714</b>	<b>-</b>	<b>(984,781)</b>	<b>7,948,933</b>	<b>700,000</b>
<b>OWDA Loans:</b>					
Austinburg Sewer Improvement	294,274	-	(144,137)	150,137	150,137
Driftwood Sanitary Sewer	63,611	-	(20,472)	43,139	21,195
Rome Rock Creek	93,725	-	(20,108)	73,617	20,513
North Bend Sewer	52,321	-	(13,902)	38,419	14,715
AshCraft Wastewater	266,583	-	(44,620)	221,963	46,259
Water System #1	9,262,283	-	(394,195)	8,868,088	411,488
Olive Drive Sewer	32,510	-	(4,492)	28,018	4,667
Water Line Construction	585,346	-	(57,984)	527,362	60,611
Waterline Extension - 2005	53,751	-	(5,426)	48,325	5,645
Waterline Extension - 2006	285,845	-	(9,303)	276,542	9,671
Austinburg Sanitary Sewers 2010	172,300	-	(11,883)	160,417	11,882
<b>Total OWDA Loans</b>	<b>11,162,549</b>	<b>-</b>	<b>(726,522)</b>	<b>10,436,027</b>	<b>756,783</b>
<b>OPWC Loans:</b>					
Plymouth-Stumpville Road	18,250	-	(7,300)	10,950	7,300
Driftwood Road	79,176	-	(15,835)	63,341	15,835
Lake Road Waterline	93,530	-	(12,471)	81,059	12,471
Geneva Area Lake Road Waterline	36,004	-	(3,601)	32,403	3,600
Saybrook Water Tank Improvement	141,392	-	(21,753)	119,639	21,752
Jones/Perry/N.Market St. Waterline	98,619	-	(8,218)	90,401	8,218
Ashtabula County Water System	201,248	-	(17,500)	183,748	17,500
Generator Replacement Project	19,679	-	(1,458)	18,221	1,458
S.R. 534 Pump Station Replacement	31,595	-	(1,915)	29,680	1,915
Sanitary/Water Systems Upgrade	53,093	-	(2,795)	50,298	2,794
Meadowood WWTP	322,043	-	(16,515)	305,528	16,515
<b>Total OPWC Loans</b>	<b>1,094,629</b>	<b>-</b>	<b>(109,361)</b>	<b>985,268</b>	<b>109,358</b>
<b>Other Long-Term Obligations:</b>					
Net Pension Liability	1,093,473	354,945	-	1,448,418	-
Equipment loan	-	420,671	-	420,671	84,134
Compensated Absences	63,347	28,225	(22,172)	69,400	24,290
<b>Total Other Long-Term Obligations</b>	<b>1,156,820</b>	<b>803,841</b>	<b>(22,172)</b>	<b>1,938,489</b>	<b>108,424</b>
<b>Total Business-Type Activities</b>	<b>\$ 22,347,712</b>	<b>\$ 803,841</b>	<b>\$ (1,842,836)</b>	<b>\$ 21,308,717</b>	<b>\$ 1,674,565</b>

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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 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.

**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.

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

On September 29, 2017, the County issued \$900,000 in general obligation bonds. The proceeds of these bonds are to improve and upgrade the County's 9-1-1 emergency response system. These bonds bear an interest rate of 1.75% and mature on September 5, 2022.

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 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.

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, but are not limited to, 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 County's net pension liability is discussed in Note 14.

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

Year	General Obligation Bonds		OPWC Loans	Other Long-Term Liabilities	
	Principal	Interest	Principal	Principal	Interest
2018	\$ 990,315	\$ 604,092	\$ 19,893	\$ 58,354	\$ 9,186
2019	961,747	578,672	19,893	58,700	7,902
2020	905,000	546,831	19,893	59,061	6,603
2021	920,000	514,681	19,892	59,468	5,259
2022	925,000	481,931	7,500	59,893	3,896
2023 - 2027	6,205,000	1,829,055	37,500	82,276	4,819
2028 - 2032	5,305,000	484,412	37,500	-	-
2033 - 2036	405,000	14,175	26,250	-	-
Total	<u>\$ 16,617,062</u>	<u>\$ 5,053,849</u>	<u>\$ 188,321</u>	<u>\$ 377,752</u>	<u>\$ 37,665</u>

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
2018	\$ 545,000	\$ 149,150	\$ 155,000	\$ 149,907	\$ 756,783	\$ 398,408	\$ 109,358
2019	570,000	127,350	160,000	143,694	631,958	372,084	105,709
2020	585,000	104,550	169,000	137,263	627,287	348,334	102,059
2021	605,000	87,000	173,000	130,514	634,001	324,569	102,060
2022	630,000	62,800	181,000	123,566	622,661	300,285	86,223
2023 - 2027	940,000	49,200	1,019,000	503,118	3,122,977	1,135,283	285,984
2028 - 2032	-	-	1,240,000	281,811	3,569,310	464,210	126,733
2033 - 2037	-	-	717,000	43,253	471,050	16,143	67,142
Total	<u>\$ 3,875,000</u>	<u>\$ 580,050</u>	<u>\$ 3,814,000</u>	<u>\$ 1,513,126</u>	<u>\$ 10,436,027</u>	<u>\$ 3,359,316</u>	<u>\$ 985,268</u>

Year	Equipment Loan	
	Principal	Interest
2018	\$ 84,134	\$ 12,445
2019	84,134	8,413
2020	84,134	6,310
2021	84,134	4,207
2022	84,135	2,103
Total	<u>\$ 420,671</u>	<u>\$ 33,478</u>

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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.

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, 2017, the County had an unvoted debt margin of \$30,158,278, and a direct debt margin of \$4,483,966.

The County has pledged future sewer district revenues, net of specified operating expenses, to repay OPWC loans and OWDA loans. Proceeds from the 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 2036. 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 \$1,107,234. Principal and interest paid and total net revenues for the current year were \$562,909 and \$531,525, 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 2037. 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 \$19,000,503. Principal and interest paid and total net revenues for the current year were \$1,276,925 and \$1,738,178, 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 \$4,455,050. Principal and interest paid and total net revenues for the current year were \$700,200 and \$1,991,543, respectively.

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**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, 2017, there were no industrial revenue bonds outstanding.

**NOTE 18: 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 \$28,223 of principal and \$2,625 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
2018	\$28,505	\$2,343	\$30,848
2019	28,790	2,058	30,848
2020	29,078	1,770	30,848
2021	29,368	1,480	30,848
2022	29,662	1,186	30,848
2023 - 2024	89,195	3,349	92,544
Total	\$234,598	\$12,186	\$246,784

**NOTE 19: CAPITALIZED LEASES**

In the current year and previous years, the County entered into lease obligations for the acquisition of an electric generator for the Nursing and Rehabilitation Center, accounting software and wheel loader and two trucks for the road department. These lease obligations meet the criteria of a capital lease as defined by Governmental Accounting Standards Board Statements Numbers 62 & 66, and have been recorded in the statement of net position.

The original amounts capitalized and the book value as of December 31, 2017 for governmental activities follows:



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	Governmental Activities
Asset:	
Equipment	\$276,425
Vehicles	329,560
Software	396,057
Total Historical Cost	1,002,042
Less: Accumulated Depreciation	(457,871)
Total Book Value	\$544,171

In 2017, the County made lease payments of \$51,556, which consists of \$50,303 in principal and \$1,253 in interest expense.

**NOTE 20: INTERFUND TRANSFERS AND BALANCES**

***A. Interfund Transfers***

Interfund transfers for the year ended December 31, 2017, consisted of the following:

Transfers To	Transfers From			Totals
	General	Nursing Home	Other Governmental Funds	
<b>Governmental</b>				
Public Assistance	\$ 75,000	\$ -	\$ 915,170	\$ 990,170
Other Governmental Funds	253,764	200,114	-	453,878
Total Governmental	328,764	200,114	915,170	1,444,048
<b>Business-Type</b>				
Geneva State Park Lodge	509,250	-	-	509,250
Internal Service	135,626	-	-	135,626
Total Business-Type	644,876	-	-	644,876
Government-wide Total	\$ 973,640	\$ 200,114	\$ 915,170	\$ 2,088,924

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

***B. Interfund balances***

Interfund balances consisted of the following at December 31, 2017, as reported on the fund statements:

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<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	\$ 98,785
General fund	Workers' compensation internal service fund	256,500
Nonmajor governmental funds	General fund	<u>12,531</u>
Total interfund loans		<u><u>\$ 367,816</u></u>

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 21: RELATED ORGANIZATIONS**

***A. Ashtabula County District Library***

The Ashtabula County Commissioners are responsible for appointing a voting majority of the Ashtabula County District Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County 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 2017.

***B. 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.

***C. Ashtabula County Port Authority***

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

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

**NOTE 22: JOINTLY GOVERNED ORGANIZATIONS**

***A. Northeast Ohio Community Alternative Program Facility***

The Northeast Ohio Community Alternative Program Facility (NEOCAP) is a community based corrections facility that 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.

***B. Family and Children First Council***

The Family and Children First Council provides services to multi-need youth in Ashtabula County. Members of the Council include Ashtabula County Board of Developmental disabilities, Mental Health Board, Ashtabula Area City School District, Ashtabula County Children Services Board, Ashtabula County Board of Health, Ohio Department of Youth Services, Ashtabula County Common Pleas Court, Ashtabula County Human Services, Western Reserve Care System, Ashtabula County Educational Service Center and Ashtabula County Mental Health Resources Board. 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. The advisory committee exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each representative's degree of control is limited to its representation on the committee. In 2017, the County did not contribute to the Family and Children First Council.

***C. Northeast Ohio Consortium Council of Governments (NOC COG)***

NOC COG provides for implementation of a local workforce investment system to comply with the Workforce Investment Act. The NOC COG 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. NOC COG, 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 NOC COG 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.

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***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 2017, the County Board of Developmental Disabilities contributed \$2,033,163.

***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 \$37,554 in 2017. Financial statements can be obtained from the EASTGATE Regional Council of Governments, 5121 Mahoning Ave., Austintown, Ohio 44515.

**NOTE 23: RELATED PARTY TRANSACTIONS**

During 2017, 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 \$277,415 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 24: 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 Management and County Prosecutor that the ultimate disposition of these claims will not have a material effect, if any, on the financial condition of the County.

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**NOTE 25: TAX ABATEMENTS**

As of December 31, 2017, the County provides tax abatements through two programs—Community Reinvestment Area (CRA) and Enterprise Zone (Ezone). These programs relate to the abatement of property taxes.

CRA - Under the authority of Ohio Revised Code (ORC) Section 3735.67, the CRA program is an economic development tool administered by municipal and county governments that provides real property tax exemptions for property owners who renovate existing or construct new buildings. CRA's are areas of land in which property owners can receive tax incentives for investing in real property improvements. Under the CRA program, local governments petition to the Ohio Development Services Agency (ODSA) for confirmation of a geographical area in which investment in housing is desired. Once an area is confirmed by the ODSA, local governments may offer real property tax exemptions to taxpayers that invest in that area. Property owners in the CRA can receive temporary tax abatements for renovation of existing structures and new construction in these areas. Property owners apply to the local legislative authority for approval to renovate or construct in the CRA. Upon approval and certification of completion, the amount of the abatement is deducted from the individual or entity's property tax bill.

Ezone - Under the authority of ORC Sections 5709.62 and 5709.63, the Ezone program is an economic development tool administered by municipal and county governments that provides real and personal property tax exemptions to businesses making investments in Ohio. An Ezone is a designated area of land in which businesses can receive tax incentives in the form of tax exemptions on qualifying new investment. An Ezone's geographic area is identified by the local government involved in the creation of the zone. Once the zone is defined, the local legislative authority participating in the creation must petition the OSDA. The OSDA must then certify the area for it to become an active Enterprise Zone. The local legislative authority negotiates the terms of the Enterprise Zone Agreement (the "Agreement") with the business, which may include tax sharing with the Board of Education. Legislation must then be passed to approve the Agreement. All Agreements must be finalized before the project begins and may contain provisions for the recoupment of taxes should the individual or entity fail to perform. The amount of the abatement is deducted from the business's property tax bill.

The County has entered into agreements to abate property taxes through the Ezone program. During 2017, the County's property tax revenues were reduced as a result of these agreements as follows:

<u>Tax Abatement Program</u>	<u>County</u> <u>Taxes Abated</u>
Ezone	\$ 4,974

The County also incurs a reduction in property taxes by agreements entered into by other governments that reduce the County's taxes. The County's property taxes were reduced by the CRA programs mentioned above that were entered into by other governments. During 2017, the County's property tax revenues were reduced under agreements entered into by other governments as follows:

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<u>Government Entering Into Agreement</u>	<u>Tax Abatement Program CRA</u>
City of Ashtabula	\$ 12,718
City of Conneaut	6,463
City of Geneva	304
Village of Andover	6,386
Village of Geneva on the Lake	7,101
Village of Orwell	<u>7,866</u>
Total	<u>\$ 40,838</u>

THIS SECTION IS INTENTIONALLY LEFT BLANK

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**NOTE 26: FUND BALANCE**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund balance	General	Motor Vehicle & Gas Tax	Public Assistance	Children Services
Nonspendable:				
Materials and supplies	\$ -	\$ 182,429	\$ -	\$ -
Prepays	137,775	51,977	-	-
Loans	-	-	-	-
Unclaimed monies	406,958	-	-	-
<b>Total nonspendable</b>	<b>544,733</b>	<b>234,406</b>	<b>-</b>	<b>-</b>
Restricted:				
Public assistance/human services	-	-	451,686	-
Roads & bridges	-	3,111,980	-	-
Health programs	-	-	-	-
Judicial/public safety programs	-	-	-	-
Economic development	-	-	-	-
Children's services	-	-	-	2,649,687
General government operations	-	-	-	-
Lodge	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
<b>Total restricted</b>	<b>-</b>	<b>3,111,980</b>	<b>451,686</b>	<b>2,649,687</b>
Committed:				
Debt service	-	-	-	-
Economic development	275,344	-	-	-
Board of elections	1	-	-	-
Budget stabilization	760,000	-	-	-
<b>Total committed</b>	<b>1,035,345</b>	<b>-</b>	<b>-</b>	<b>-</b>
Assigned:				
Encumbrances	290,731	-	-	-
Subsequent year's appropriations	2,752,574	-	-	-
Other purposes	37,107	-	-	-
<b>Total assigned</b>	<b>3,080,412</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unassigned (deficit)	3,824,615	-	-	-
<b>Total fund balances</b>	<b>\$ 8,485,105</b>	<b>\$ 3,346,386</b>	<b>\$ 451,686</b>	<b>\$ 2,649,687</b>

- Continued

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Fund balance	County Board of DD	Nursing Home	Other Governmental Funds	Total Governmental Funds
Nonspendable:				
Materials and supplies	\$ -	\$ 47,533	\$ -	\$ 229,962
Prepays	-	-	-	189,752
Loans	-	-	1,956,714	1,956,714
Unclaimed monies	-	-	-	406,958
<b>Total nonspendable</b>	<b>-</b>	<b>47,533</b>	<b>1,956,714</b>	<b>2,783,386</b>
Restricted:				
Public assistance/human services	6,636,683	2,097,465	5,088,643	14,274,477
Roads & bridges	-	-	-	3,111,980
Health programs	-	-	532,652	532,652
Judicial/public safety programs	-	-	5,278,724	5,278,724
Economic development	-	-	878,097	878,097
Children's services	-	-	1,149,689	3,799,376
General government operations	-	-	3,129,803	3,129,803
Lodge	-	-	109,843	109,843
Capital projects	-	-	2,742,048	2,742,048
Other purposes	-	-	471,114	471,114
<b>Total restricted</b>	<b>6,636,683</b>	<b>2,097,465</b>	<b>19,380,613</b>	<b>34,328,114</b>
Committed:				
Debt service	-	-	427,891	427,891
Economic development	-	-	-	275,344
Board of elections	-	-	-	1
Budget stabilization	-	-	-	760,000
<b>Total committed</b>	<b>-</b>	<b>-</b>	<b>427,891</b>	<b>1,463,236</b>
Assigned:				
Encumbrances	-	-	-	290,731
Subsequent year's appropriations	-	-	-	2,752,574
Other purposes	-	-	-	37,107
<b>Total assigned</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,080,412</b>
Unassigned (deficit)	-	-	(30,903)	3,793,712
<b>Total fund balances</b>	<b>\$ 6,636,683</b>	<b>\$ 2,144,998</b>	<b>\$ 21,734,315</b>	<b>\$ 45,448,860</b>



**NOTE 27: 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:

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.

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Donations of equipment and capital improvements are recorded as support at their acquisition 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 2017 and 2016, was \$277,415 and \$314,811, respectively.

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, 2017, 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 2014 through 2016 are open to examination by federal authorities.

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***B. Cash***

Cash is comprised of the following at December 31, 2017:

Cash in checking	\$ 99,963
Cash in savings	257,113
Cash in money market	30,996
Cash in certificates of deposit	<u>67,427</u>
Total	<u>\$ 455,499</u>

***C. Building, Equipment, Capital Improvements and Vehicles***

The following is a summary of buildings, equipment, capital improvements and vehicles at December 31, 2017:

Building	\$ 255,113
Equipment	109,377
Capital improvements	34,846
Vehicles	<u>53,508</u>
	452,844
Less: Accumulated depreciation	<u>(227,820)</u>
Net building, equipment, capital improvements and vehicles	<u>\$ 225,024</u>

Depreciation expense for the year ended December 31, 2017 was \$17,934.

***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, 2017, the Organization had no uninsured cash balances.

***E. Temporarily Restricted Net Position***

Temporarily restricted net position of \$13,389 at December 31, 2017 were for client activities.

***F. Concentration of Revenues***

For the year ended December 31, 2017, approximately 16 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 28: 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. Unbilled service charges are recognized as revenue at year end.

Non-exchange transactions, in which the Airport receives value without directly giving equal value in return, include grants, entitlements and donations. On an accrual basis, revenue from grants, entitlements and donations is recognized in the fiscal 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 fiscal year when use is first permitted, matching requirements, in which the Airport must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Airport on a reimbursement basis.

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

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*Notes to the Basic Financial Statements*  
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Grants and entitlements received before eligibility requirements are met are also recorded as a deferred inflow of resources. On the accrual basis of accounting, expenses are recognized at the time they are incurred.

*Deferred Outflows/Inflows of Resources* - In addition to assets, the statement of financial position 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 Airport, deferred outflows of resources are reported on the statement of net position for pension.

In addition to liabilities, the statement of financial position will sometimes 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 Airport, deferred inflows of resources were reported for pension.

## ***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.

The Airport has a segregated bank account for money held separate from the Airport’s central bank accounts for donations related to the terminal building project. This account is presented as “Cash and Cash Equivalents: Segregated Accounts” since it is not required to be deposited into the Airport treasury.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general operating fund during 2017 amounted to \$524.

## ***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 acquisition values as of the date received. The Airport maintains a capitalization threshold of five thousand dollars.

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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 deferred outflows of resources and 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 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.

**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. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

**9. 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.

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*Notes to the Basic Financial Statements*  
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***C. Change in Accounting Principles***

For 2017, the Airport has implemented Governmental Accounting Standards Board (GASB) Statement No. 73, “Accounting and Financial Reporting for Pensions and Related Assets that are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB 67 and 68”, Statement No. 74, “Financial Reporting for Postemployment Benefit Plans Other than Pension Plans”, Statement No. 80, “Blending Requirements for Certain Component Units an Amendment of GASB Statement No. 14”, and GASB Statement No. 81, “Irrevocable Split-Interest Agreements”.

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of GASB Statement No. 68 as well as for assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement No. 68. The implementation of GASB Statement No. 73 did not have an effect on the financial statements of the Airport.

GASB Statement No. 74 aims to improve the usefulness of information about other postemployment benefits (OPEB) other than pensions, included in general purpose external financial reports of state and local government benefit plans, for making decisions and assessing accountability. GASB Statement No. 75 establishes standards for governmental employer recognition, measurement and presentation of information about OPEB and is closely related to Statement No. 74, but will not be implemented until next year for the Airport. The implementation of GASB Statement No. 74 did not have an effect on the financial statements of the Airport.

GASB Statement No. 80 amends the blending requirements for the financial statement presentation of component units. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The implementation of GASB Statement No. 80 did not have an effect on the financial statements of the Airport.

GASB Statement No. 81 improves the accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. The implementation of GASB Statement No. 81 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.

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At year-end, the carrying amount of the Airport's deposits was \$384,526, of which \$1,677 was cash on hand. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2017, \$250,000 of the Airport's bank balance of \$390,249 was covered by the Federal Deposit Insurance Corporation, meaning \$140,249 was not. Although the securities were held by the pledging institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the Airport to a successful claim by the FDIC.

**E. Operating Lease Agreements**

In prior years, the Airport entered into two 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. When these hangar agreements expire, the assets will revert to the Airport and will be capitalized at their current fair market value. The Airport will recognize a gain or loss on the expired lease transactions, 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.

**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 2017 were as follows:

	Amount Outstanding 12/31/16	Additions	Reductions	Amount Outstanding 12/31/17	Amount Due in One Year
<b>Business-Type Activities:</b>					
Revenue Bonds	\$ 992,200	\$ -	\$ (44,122)	\$ 948,078	\$ 39,700
Net Pension Liability - OPERS	151,215	25,910	-	177,125	-
<i>Total Business-Type Activities</i>	<u>\$ 1,143,415</u>	<u>\$ 25,910</u>	<u>\$ (44,122)</u>	<u>\$ 1,125,203</u>	<u>\$ 39,700</u>

The annual requirements to retire this debt are as follows:

Year	2005 Revenue Bonds		
	Principal	Interest	Total
2018	\$ 39,700	\$ 42,488	\$ 82,188
2019	41,300	40,850	82,150
2020	43,100	39,146	82,246
2021	44,800	37,368	82,168
2022	46,700	35,520	82,220
2023 - 2027	263,800	147,081	410,881
2028 - 2032	323,000	87,982	410,982
2033 - 2035	145,678	15,774	161,452
Total	<u>\$ 948,078</u>	<u>\$ 446,209</u>	<u>\$ 1,394,287</u>



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**G. Defined Benefit Pension Plans**

Like the primary government, the Airport participates in the Ohio Public Employees Retirement System (OPERS); see Note 14.

The Airport's contractually required contribution was \$19,928 for 2017. Of this amount, \$1,883 is reported as an intergovernmental payable.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

The net pension liability for OPERS was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Airport's proportion of the net pension liability was based on the Airport's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>
Proportion of the net pension liability prior measurement date	0.00087300%
Proportion of the net pension liability current measurement date	<u>0.00078000%</u>
Change in proportionate share	<u>-0.00009300%</u>
Proportionate share of the net pension liability	\$ 177,125
Pension expense	37,604

At December 31, 2017, the Airport reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	OPERS
<b>Deferred outflows of resources</b>	
Differences between expected and actual experience	\$ 240
Changes of assumptions	28,094
Net difference between projected and actual earnings on pension plan investments	26,377
Changes in proportionate share and difference between Airport contributions and proportionate share of contributions	4,889
Airport contributions subsequent to the measurement date	19,928
Total deferred outflows of resources	\$ 79,528
<b>Deferred inflows of resources</b>	
Differences between expected and actual experience	\$ 1,052
Changes in proportion and differences	
Difference between employer contributions and proportionate share of contributions	7,674
Total deferred inflows of resources	\$ 8,726

\$19,928 reported as deferred outflows of resources related to pension resulting from Airport contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS
Year Ending December 31:	
2018	\$ 22,645
2019	19,943
2020	9,060
2021	(774)
Total	\$ 50,874

The actuarial assumptions used by OPERS are discussed in Note 14.

***Sensitivity of the Airport's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*** - The following table presents the Airport's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.5 percent, as well as what the Airport's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements*  
 December 31, 2017

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Airport's proportionate share of the net pension liability	\$ 270,598	\$ 177,125	\$ 99,232

**H. Postemployment Benefits**

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

The Airport's contribution allocated to fund post-employment health care benefits for the years ended December 31, 2017, 2016 and 2015 were \$1,514, \$1,037 and \$2,118 respectively. 100 percent has been contributed for 2016, 2015 and 2014.

**I. Capital Assets**

A summary of the Airport's capital assets at December 31, 2017 follows:

	Balance 12/31/2016	Additions	Deletions	Balance 12/31/2017
<i>Capital assets not being depreciated:</i>				
Land	\$ 617,166	\$ 76,312	\$ -	\$ 693,478
Construction in Progress	2,682,998	9,392,143	(12,075,141)	-
<i>Total Capital Assets, not being depreciated:</i>	3,300,164	9,468,455	(12,075,141)	693,478
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	1,926,840	881,538	-	2,808,378
Improvements other than Buildings	2,275,182	11,314,096	(137,271)	13,452,007
Vehicles	655,682	-	-	655,682
Furniture and Equipment	165,885	54,915	-	220,800
<i>Total capital assets being depreciated:</i>	5,023,589	12,250,549	(137,271)	17,136,867
<i>Less accumulated depreciation:</i>				
Buildings and Improvements	(629,603)	(71,810)	-	(701,413)
Improvements other than Buildings	(844,288)	(355,120)	137,271	(1,062,137)
Vehicles	(455,581)	(16,162)	-	(471,743)
Furniture and Equipment	(119,388)	(23,755)	-	(143,143)
<i>Total accumulated depreciation</i>	(2,048,860)	(466,847)	137,271	(2,378,436)
<i>Total capital assets being depreciated, net</i>	2,974,729	11,783,702	-	14,758,431
<b>Total Capital Assets, Net</b>	<b>\$ 6,274,893</b>	<b>\$ 21,252,157</b>	<b>\$(12,075,141)</b>	<b>\$ 15,451,909</b>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements*  
*December 31, 2017*

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***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.

***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, 2017.

***L. Contributions and Donations***

The Airport receives significant contributions and donations which help it to operate. During 2017, the Airport received \$194,538 from the County and \$626,394 from the Board President and from other donors.

***M. Other Employee Benefits***

Full time employees are eligible for one paid personal absence day annually which can be used for personal business. Employees are also eligible for five paid sick days, which can be used for illness or sickness. Employment anniversary dates are used in establishing eligibility. The banked liability has no value for time off or for payment of unused days upon termination. Therefore, there was no liability for accrued by unused personal or sick days as of December 31, 2017.

Full time employees are eligible for paid vacation time depending upon length of service. Vacation time may not be carried over to the following year unless, prior written approval from the Board is granted. Eligible employees will not be paid for any earned but unused vacation upon termination. Therefore, there was no liability for accrued but unused vacation days at December 31, 2017.

**NOTE 29: ASHTABULA COUNTY LAND REUTILIZATION CORPORATION - COMPONENT UNIT**

***A. Description of Ashtabula County Land Reutilization Corporation and Reporting Entity***

The Ashtabula County Land Reutilization Corporation (the Corporation) is a body corporate and politic authorized by the Board of County Commissioners of Ashtabula County on May 7, 2013 and incorporated on May 22, 2013 under Chapter 1724 of the Ohio Revised Code.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements*  
*December 31, 2017*

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The Corporation's governing body is a seven-member Board of Directors, consisting of the County Treasurer, three County Commissioners, one city manager in the county, one realtor representative, and one member representing the townships with populations in excess of 10,000.

The Corporation has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code. The Corporation is classified as a component unit of Ashtabula County for reporting purposes, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39 and GASB Statement No. 61.

***B. Summary of Significant Accounting Policies***

The Corporation'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.

***1. Measurement Focus and Basis of Accounting***

The Corporation's government-wide financial statements are prepared using a flow of economic resources measurement focus. Basis of accounting determines when transactions are recorded on the financial records and reported on the financial statements. The Corporation uses the full accrual basis of accounting in which revenue is recognized when earned and expenses when incurred.

***2. Budgetary Process***

The Corporation is not bound by the budgetary laws prescribed by the Ohio Revised Code for taxing governmental entities.

***3. Federal Income Tax***

The Corporation is exempt from federal income tax under Section 115(1) of the Internal Revenue Code.

***4. Cash***

All monies received by the Corporation are deposited in a demand deposit account. The Corporation had no investments during the year or at the end of the year.

***5. Assets Held for Resale***

Assets held for resale represent properties purchased by or donated to the Corporation. The transfer fees paid to the Ashtabula County Auditor for these abandoned properties are expensed in the year paid. The Corporation holds the properties until they are either sold or transferred to a private purchaser, non-profit, or public end-user. Properties may be merged with adjacent parcels for development or green space projects, or the Corporation may sell other lots to the owners of adjacent parcels for nominal cost. As of December 31, 2017, the Corporation held no parcels in trust.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements*  
*December 31, 2017*

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**6. *Accrued Liabilities***

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

**7. *Net Position***

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. 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. The Corporation had no restricted net position at December 31, 2017.

**8. *Intergovernmental Revenue***

The Corporation received operating income through Ashtabula County. This money represents the penalties and interest on current unpaid and delinquent property taxes once the taxes are paid.

Pursuant to ORC 321.263, these penalty and interest monies are collected by the County when taxes are paid and then are paid to the Corporation.

**9. *Estimates***

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

**10. *Prepaid Items***

Payments made to vendors for services that will benefit periods beyond the current year are recorded as prepaid items using the consumption method by recording current assets for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services were consumed.

**11. *Government Grants***

Support funded by grants is recognized as the Corporation performs the contracted services or incurs outlays eligible for reimbursement under the grant agreements. Grant activities and outlays are subject to audit and acceptance by the granting agency and, as a result of such audit, adjustments could be required.

**C. *Deposits and Investments***

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements*  
*December 31, 2017*

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At year-end, the carrying amount of the Corporation's deposits was \$78,068. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2017, all of the Corporation's bank balance of \$78,068 was covered by the Federal Deposit Insurance Corporation.

***D. Risk Management***

The Corporation is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2017, the Corporation contract with Slowey Insurance Agency for various types of insurance.

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

***E. Transactions with Ashtabula County***

Pursuant and in accordance with Section 321.261(B) of the Ohio Revised Code, the Corporation has been authorized by the Ashtabula County Board of Commissioners to receive 2.5% of all collections of delinquent real property, personal property, and manufactured and mobile home taxes that are deposited into the County's Delinquent and Assessment Collection (DTAC) fund and will be available for appropriation by the Corporation to fund operations. For December 31, 2017, this amount totaled \$149,462.

Pursuant to a contract for services agreement approved by the Board of Directors, for December 31, 2017, the Corporation incurred \$47,050 to personnel and related charges to the Ashtabula County Treasurer's Office.

***F. Litigation***

The Corporation is not currently a party to any legal proceedings, which would have a material impact on the financial statements.

***G. Debt***

The Corporation has minimal debt with the Ashtabula County Port Authority attributable to loans associated with NIP. The debt was associated with the demolition of properties in the program and totals \$1,050 as of December 31, 2017.

**NOTE 30: SUBSEQUENT EVENTS**

On January 31, 2018, the Ashtabula County Board of Developmental Disabilities (ACBDD) entered into a contract with the Ashtabula County Educational Service Center (ACESC) for the 2018-2019 school year to provide education services previously provided by the ACBDD. The ACBDD has agreed to pay the ACESC for pre-school and school age students the subsidy amount received from the Ohio Department of Education. The parties have agreed to negotiate, in good faith, the payment of additional funds to be paid, if any, by ACBDD to ACESC to provide pre-school and school age services.

**Ashtabula County, Ohio**  
*Required Supplementary Information*  
*Condition Assessments of the County's Infrastructure*  
*December 31, 2017*

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 budgeted and actual expenditure in 2017 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 assessment of County roads:

2017		2016		2015	
Centerline Miles	Average PCR	Centerline Miles	Average PCR	Centerline Miles	Average PCR
347	71.2	347	70.2	347	69.12

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2017	\$ 4,878,372	\$ 4,231,850	\$ 646,522
2016	4,800,668	4,266,025	534,643
2015	4,946,971	4,348,206	598,765
2014	4,953,007	4,509,465	443,542
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



**Ashtabula County, Ohio**  
*Required Supplementary Information*  
*Condition Assessments of the County's Infrastructure*  
*December 31, 2017*

**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:

2017		2016		2015	
Number of Bridges & Culverts	Average Condition Ranking	Number of Bridges & Culverts	Average Condition Ranking	Number of Bridges & Culverts	Average Condition Ranking
912	7.4	910	7.4	894	7.3

Beginning in 2015, the County will not count any structure 36 inches or less.

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
2017	\$ 1,439,478	\$ 1,123,777	\$ 315,701
2016	1,286,043	1,119,869	166,174
2015	1,442,984	1,280,921	162,063
2014	1,620,785	1,386,848	233,937
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

**Ashtabula County, Ohio**

*Schedules of Required Supplementary Information*

*Schedule of the County's Proportionate Share of  
The Net Pension Liability/Net Pension Asset  
Ohio Public Employees Retirement System (OPERS)*

*Last Four Years*

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<i>Traditional Plan:</i>				
County's proportion of the net pension liability	0.246396%	0.252483%	0.255711%	0.255711%
County's proportionate share of the net pension liability	\$ 53,833,902	\$ 42,295,953	\$ 29,819,485	\$ 29,145,963
County's covered payroll	\$ 30,947,158	\$ 30,551,500	\$ 30,450,517	\$ 28,367,013
County's proportionate share of the net pension liability as a percentage of its covered payroll	173.95%	138.44%	97.93%	102.75%
Plan fiduciary net position as a percentage of the total pension liability	77.25%	81.08%	86.45%	86.36%
<i>Combined Plan:</i>				
County's proportion of the net pension asset	0.226356%	0.230850%	0.214598%	0.214598%
County's proportionate share of the net pension asset	\$ 121,213	\$ 108,644	\$ 79,887	\$ 21,772
County's covered payroll	\$ 881,100	\$ 754,692	\$ 784,433	\$ 797,392
County's proportionate share of the net pension asset as a percentage of its covered payroll	13.76%	14.40%	10.18%	2.73%
Plan fiduciary net position as a percentage of the total pension asset	116.55%	116.90%	114.83%	104.56%
<i>Member Directed Plan:</i>				
County's proportion of the net pension asset	0.160331%	0.172613%	n/a	n/a
County's proportionate share of the net pension asset	\$ 643	\$ 660	n/a	n/a
County's covered payroll	\$ 656,808	\$ 961,325	n/a	n/a
County's proportionate share of the net pension asset as a percentage of its covered payroll	0.10%	0.07%	n/a	n/a
Plan fiduciary net position as a percentage of the total pension asset	103.40%	103.91%	n/a	n/a

Note: Information prior to 2014 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented as of the County's measurement date which is the prior year.

*See Accompanying Notes to the Basic Financial Statements*

**Ashtabula County, Ohio**

*Schedules of Required Supplementary Information*

*Schedule of the County's Proportionate Share of  
The Net Pension Liability  
State Teachers Retirement System (STRS) of Ohio*

*Last Four Years*

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County's proportion of the net pension liability	0.00886564%	0.00865455%	0.00855031%	0.00855031%
County's proportionate share of the net pension liability	\$ 2,106,052	\$ 2,896,939	\$ 2,363,056	\$ 1,999,921
County's covered payroll	\$ 932,629	\$ 934,936	\$ 885,993	\$ 754,185
County's proportionate share of the net pension liability as a percentage of its covered payroll	225.82%	309.85%	266.71%	265.18%
Plan fiduciary net position as a percentage of the total pension liability	75.30%	66.80%	72.10%	74.70%

Note: Information prior to 2014 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented as of the County's measurement date which is as of June 30 of the respective year.

*See Accompanying Notes to the Basic Financial Statements*

**Ashtabula County, Ohio**

*Schedules of Required Supplementary Information*

*Schedule of County Contributions  
Ohio Public Employees Retirement System (OPERS)*

*Last Ten Years*

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 4,135,308	\$ 3,713,659	\$ 3,666,180	\$ 3,654,062
Contributions in relation to the contractually required contribution	<u>(4,135,308)</u>	<u>(3,713,659)</u>	<u>(3,666,180)</u>	<u>(3,654,062)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City/County's covered payroll	\$ 31,810,062	\$ 30,947,158	\$ 30,551,500	\$ 30,450,517
Contributions as a percentage of covered payroll	13.00%	12.00%	12.00%	12.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 130,565	\$ 105,732	\$ 90,563	\$ 94,132
Contributions in relation to the contractually required contribution	<u>(130,565)</u>	<u>(105,732)</u>	<u>(90,563)</u>	<u>(94,132)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City/County's covered payroll	\$ 1,004,346	\$ 881,100	\$ 754,692	\$ 784,433
Contributions as a percentage of covered payroll	13.00%	12.00%	12.00%	12.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 88,241	\$ 78,817	\$ 115,359	
Contributions in relation to the contractually required contribution	<u>(88,241)</u>	<u>(78,817)</u>	<u>(115,359)</u>	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
City/County's covered payroll	\$ 882,410	\$ 656,808	\$ 961,325	
Contributions as a percentage of covered payroll	10.00%	12.00%	12.00%	

Note: Information prior to 2013 for the Combined Plan was unavailable.

Note: Information prior to 2015 for the Member Directed Plan was unavailable.

*See Accompanying Notes to the Basic Financial Statements*

<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>
\$ 3,687,712	\$ 3,225,715	\$ 3,484,935	\$ 3,087,169	\$ 2,852,750	\$ 2,456,242
<u>(3,687,712)</u>	<u>(3,225,715)</u>	<u>(3,484,935)</u>	<u>(3,087,169)</u>	<u>(2,852,750)</u>	<u>(2,456,242)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 28,367,015	\$ 32,257,150	\$ 34,849,350	\$ 34,609,518	\$ 35,089,176	\$ 35,089,171
13.00%	10.00%	10.00%	8.92%	8.13%	7.00%
\$ 103,661					
<u>(103,661)</u>					
<u>\$ -</u>					
\$ 797,392					
13.00%					

**Ashtabula County, Ohio**

*Schedules of Required Supplementary Information*

*Schedule of County Contributions  
State Teachers Retirement System (STRS) of Ohio*

*Last Ten Years*

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 133,037	\$ 130,568	\$ 130,891	\$ 124,039
Contributions in relation to the contractually required contribution	<u>(133,037)</u>	<u>(130,568)</u>	<u>(130,891)</u>	<u>(124,039)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 950,264	\$ 932,629	\$ 934,936	\$ 954,146
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	13.00%

*See Accompanying Notes to the Basic Financial Statements*

<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>
\$ 98,044	\$ 100,405	\$ 144,925	\$ 148,120	\$ 141,729	\$ 154,510
<u>(98,044)</u>	<u>(100,405)</u>	<u>(144,925)</u>	<u>(148,120)</u>	<u>(141,729)</u>	<u>(154,510)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 754,185	\$ 772,346	\$ 1,114,808	\$ 1,139,385	\$ 1,090,223	\$ 1,188,538
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

**Ashtabula County, Ohio**

*Notes to the Required Supplementary Information  
For the Year Ended December 31, 2017*

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**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)**

*Changes in benefit terms* : There were no changes in benefit terms from the amounts reported for 2014-2017.

*Changes in assumptions* : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%.

**STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO**

*Changes in benefit terms* : There were no changes in benefit terms from the amounts reported for 2014-2016. For 2017, the Cost of Living Adjustment (COLA) was reduced to 0% effective July 1, 2017.

*Changes in assumptions* : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) the COLA was reduced to zero, (b) inflation assumptions were lowered from 2.75% to 2.50%, (c) Investment return assumptions were lowered from 7.75% to 7.45%, (d) total salary increases rates were lowered by decreasing merit component of the individual salary increases, as well as by 0.25% due to lower inflation, (e) payroll growth assumptions were lowered to 3.00%, (f) updated the health and disability mortality assumption to the "RP-2014" mortality tables with generational improvement scale MP-2016 and (g) rates of retirement, termination and disability were modified to better reflect anticipated future experience.



**COMBINING STATEMENTS  
AND INDIVIDUAL FUND SCHEDULES**

## Combining Statements -- Nonmajor Governmental Funds

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### 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.

### **Nonmajor Special Revenue Funds (Continued)**

*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.

*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.

### **Nonmajor Special Revenue Funds (Continued)**

*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.

*VAWA Pass Through Fund* – To account for the pass-through Ohio Criminal Justice Services grant funds 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 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.

### **Nonmajor Special Revenue Funds (Continued)**

*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.

*Sheriff CCW Fund* – To account for the sale of licenses for concealed carry weapons.

*Juvenile and Clerk of Courts OVI/IDIAM Funds* – To account for certain fines collected by the Juvenile Court and the Clerk of Court.

*SMART Grant Fund* – To account for a grant received from the Ohio Department of Rehabilitation and Correction to open a residential treatment program for male drug offenders.

*County Transportation Fund* – To account for grants received for the Ashtabula County Transportation System (ACTS).

*Probation Improvement and Incentive Grant (PIIG) Fund* – To account for a grant received from the Ohio Department of Rehabilitation and Correction which pays two officers 29 hours per week to provide services to the Common Pleas Court.

*Juvenile Drug Court* – To account for grant monies received from the State of Ohio to be used for programming under the Statewide Systems Reform Program.

*MHRS Drug Court Grant* – To account for grant monies received from the Bureau of Justice Assistance to fund the Drug Court Coordinator position and training.

*OMAS Drug Court Grant* – To account for grant monies received from the Ohio Department of Mental Health and Addiction Services to fund the Drug Court Probation Officer position.

*QRT Grant* – To account for grant monies received from the Ohio Attorney General's Office to expand Quick Response Teams (QRTs) to address the opioid epidemic in Ohio.

*OMAS MH Court Grant* – To account for grant monies received from the Ohio Department of Mental Health and Addiction Services to fund the Mental Health Coordinator position.

### **Nonmajor Debt Service Funds**

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 funds:

*General Obligation Bond Retirement Fund* – To account for the accumulation of resources for and the payment of, principal and interest on the County's general long-term debt.

*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.

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**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2017*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 16,338,814	\$ 427,891	\$ 2,759,248	\$ 19,525,953
Cash with fiscal agents	84,843	-	-	84,843
Cash in segregated accounts	491,439	-	-	491,439
Receivables:				
Property taxes	1,150,019	938,290	-	2,088,309
Accounts	190,550	-	5,739	196,289
Special assessments	468,275	118,612	-	586,887
Interfund loans	12,531	-	-	12,531
Due from other governments	2,129,346	63,004	-	2,192,350
Loans receivable	1,956,714	-	-	1,956,714
Total assets	<u>\$ 22,822,531</u>	<u>\$ 1,547,797</u>	<u>\$ 2,764,987</u>	<u>\$ 27,135,315</u>
<b>Liabilities:</b>				
Accounts payable	\$ 509,960	\$ -	\$ 14,636	\$ 524,596
Accrued wages and benefits	92,477	-	1,822	94,299
Due to other governments	171,318	-	281	171,599
Interfund loans payable	92,585	-	6,200	98,785
Unearned revenue	5,000	-	-	5,000
Total liabilities	<u>871,340</u>	<u>-</u>	<u>22,939</u>	<u>894,279</u>
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next fiscal year	1,016,000	838,267	-	1,854,267
Delinquent property tax revenue not available	109,019	100,023	-	209,042
Special assessments revenue not available	468,275	118,612	-	586,887
Miscellaneous revenue not available	48,544	-	-	48,544
Intergovernmental revenue not available	1,744,977	63,004	-	1,807,981
Total deferred inflows of resources	<u>3,386,815</u>	<u>1,119,906</u>	<u>-</u>	<u>4,506,721</u>
<b>Fund balances:</b>				
Nonspendable:				
Loans	1,956,714	-	-	1,956,714
Restricted for:				
Public assistance/human services	5,088,643	-	-	5,088,643
Health programs	532,652	-	-	532,652
Judicial/public safety programs	5,278,724	-	-	5,278,724
Economic development	878,097	-	-	878,097
Children's services	1,149,689	-	-	1,149,689
General government operations	3,129,803	-	-	3,129,803
Lodge	109,843	-	-	109,843
Other purposes	471,114	-	-	471,114
Capital projects	-	-	2,742,048	2,742,048
Committed for:				
Debt service	-	427,891	-	427,891
Unassigned (deficit)	(30,903)	-	-	(30,903)
Total fund balances	<u>18,564,376</u>	<u>427,891</u>	<u>2,742,048</u>	<u>21,734,315</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 22,822,531</u>	<u>\$ 1,547,797</u>	<u>\$ 2,764,987</u>	<u>\$ 27,135,315</u>



**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2017*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Property and other local taxes	\$ 1,426,343	\$ 872,700	\$ -	\$ 2,299,043
Charges for services	4,293,361	-	171,241	4,464,602
Licenses and permits	49,208	-	-	49,208
Fines and forfeitures	245,674	-	-	245,674
Intergovernmental	7,186,351	237,734	-	7,424,085
Special assessments	202,851	-	-	202,851
Interest	116,004	-	4,005	120,009
Contributions and donations	29,798	-	-	29,798
Conveyance taxes	250,944	-	-	250,944
Payments in lieu of taxes	-	117,232	-	117,232
Other	1,242,438	(64,210)	345,559	1,523,787
Total revenues	<u>15,042,972</u>	<u>1,163,456</u>	<u>520,805</u>	<u>16,727,233</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive	3,152,855	18,957	-	3,171,812
Judicial	1,073,908	-	177,680	1,251,588
Public safety	3,454,636	-	-	3,454,636
Public works	424,147	117,231	-	541,378
Health	3,253,537	-	-	3,253,537
Human services	1,998,506	-	54,305	2,052,811
Conservation and recreation	6,938	-	-	6,938
Capital outlay	-	-	304,047	304,047
Debt service:				
Principal retirement	28,223	743,031	-	771,254
Interest and fiscal charges	-	616,984	-	616,984
Total expenditures	<u>13,392,750</u>	<u>1,496,203</u>	<u>536,032</u>	<u>15,424,985</u>
Excess of revenues over (under) expenditures	<u>1,650,222</u>	<u>(332,747)</u>	<u>(15,227)</u>	<u>1,302,248</u>
<b>Other financing sources (uses):</b>				
Contributions to lodge	(481,711)	-	-	(481,711)
Transfers in	121,014	203,614	129,250	453,878
Transfers out	(915,170)	-	-	(915,170)
Bond issuance	900,000	-	-	900,000
Total other financing sources (uses)	<u>(375,867)</u>	<u>203,614</u>	<u>129,250</u>	<u>(43,003)</u>
Net change in fund balance	1,274,355	(129,133)	114,023	1,259,245
<b>Fund balances at beginning of year</b>	<u>17,290,021</u>	<u>557,024</u>	<u>2,628,025</u>	<u>20,475,070</u>
<b>Fund balances at end of year</b>	<u>\$ 18,564,376</u>	<u>\$ 427,891</u>	<u>\$ 2,742,048</u>	<u>\$ 21,734,315</u>

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2017*

	Dog and Kennel	Real Estate Assessment	Solid Waste Planning	Ditch Maintenance	Viaduct Lighting	Delinquent Real Estate Tax Assessment Collection Prosecutor
<b>Assets:</b>						
Equity in pooled cash and cash equivalents	\$ 244,880	\$ 2,412,473	\$ 538,326	\$ 20,766	\$ 4,935	\$ 380,941
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	936	1,700	27,171	-	-	6,317
Special assessments	-	-	225,160	-	-	-
Interfund loans	-	-	12,531	-	-	-
Due from other governments	-	18,676	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 245,816</u>	<u>\$ 2,432,849</u>	<u>\$ 803,188</u>	<u>\$ 20,766</u>	<u>\$ 4,935</u>	<u>\$ 387,258</u>
<b>Liabilities:</b>						
Accounts payable	\$ 2,265	\$ 9,401	\$ 880	\$ -	\$ -	\$ 7,671
Accrued wages and benefits	1,294	12,011	-	-	-	3,828
Due to other governments	200	1,856	14,520	-	-	592
Interfund loans payable	-	-	30,000	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>3,759</u>	<u>23,268</u>	<u>45,400</u>	<u>-</u>	<u>-</u>	<u>12,091</u>
<b>Deferred inflows of resources:</b>						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	225,160	-	-	-
Miscellaneous revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	18,676	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>18,676</u>	<u>225,160</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>						
Nonspendable:						
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	-	-	532,628	-	-	-
Judicial/public safety programs	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Children's services	-	-	-	-	-	-
General government operations	-	2,390,905	-	-	-	375,167
Lodge	-	-	-	-	-	-
Other purposes	242,057	-	-	20,766	4,935	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>242,057</u>	<u>2,390,905</u>	<u>532,628</u>	<u>20,766</u>	<u>4,935</u>	<u>375,167</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 245,816</u>	<u>\$ 2,432,849</u>	<u>\$ 803,188</u>	<u>\$ 20,766</u>	<u>\$ 4,935</u>	<u>\$ 387,258</u>

Treasurer Prepay Interest	Delinquent Real Estate Tax Assessment Collection Treasurer	Enforcement and Education	Sheriff's Policing Revolving Fund	Inmate Medical	Community Mental Health	Emergency Management Agency	Emergency 911 Calling
\$ 22,770	\$ 346,582	\$ 61,487	\$ 17,851	\$ 29,343	\$ 5,023,476	\$ 485,938	\$ 2,215,836
-	-	-	-	-	-	-	-
-	-	-	-	-	3,741	-	-
-	-	-	-	-	1,125,019	-	-
-	-	10	22,833	-	-	53,966	10,950
-	-	-	-	-	-	-	243,115
-	-	-	-	-	-	-	-
-	-	-	-	-	342,115	-	-
-	-	-	-	-	-	-	-
<u>\$ 22,770</u>	<u>\$ 346,582</u>	<u>\$ 61,497</u>	<u>\$ 40,684</u>	<u>\$ 29,343</u>	<u>\$ 6,494,351</u>	<u>\$ 539,904</u>	<u>\$ 2,469,901</u>
\$ -	\$ 3,276	\$ -	\$ -	\$ -	\$ 215,381	\$ 699	\$ 153,694
126	1,904	-	4,913	-	8,538	3,569	953
20	295	-	960	-	1,319	552	147
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>146</u>	<u>5,475</u>	<u>-</u>	<u>5,873</u>	<u>-</u>	<u>225,238</u>	<u>4,820</u>	<u>154,794</u>
-	-	-	-	-	1,016,000	-	-
-	-	-	-	-	109,019	-	-
-	-	-	-	-	-	-	243,115
-	-	-	22,833	-	-	-	-
-	-	-	-	-	342,115	-	-
-	-	-	<u>22,833</u>	<u>-</u>	<u>1,467,134</u>	<u>-</u>	<u>243,115</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	4,801,979	-	-
-	-	-	-	-	-	-	-
-	-	-	11,978	29,343	-	535,084	2,071,992
-	-	-	-	-	-	-	-
22,624	341,107	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	61,497	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>22,624</u>	<u>341,107</u>	<u>61,497</u>	<u>11,978</u>	<u>29,343</u>	<u>4,801,979</u>	<u>535,084</u>	<u>2,071,992</u>
<u>\$ 22,770</u>	<u>\$ 346,582</u>	<u>\$ 61,497</u>	<u>\$ 40,684</u>	<u>\$ 29,343</u>	<u>\$ 6,494,351</u>	<u>\$ 539,904</u>	<u>\$ 2,469,901</u>

(continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet (continued)*  
*Nonmajor Special Revenue Funds*  
*December 31, 2017*

	County Law Library	Community Development Block Grant	County Courts Special Projects	Eastern County Court OVI/IDIAM	Western County Court OVI/IDIAM	Common Pleas Special Projects
<b>Assets:</b>						
Equity in pooled cash and cash equivalents	\$ 286,570	\$ 177,822	\$ 472,526	\$ 63,208	\$ 47,870	\$ 787,329
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	13,353	9,150	9,686	262	250	798
Special assessments	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Due from other governments	-	1,175,633	-	315	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 299,923</u>	<u>\$ 1,362,605</u>	<u>\$ 482,212</u>	<u>\$ 63,785</u>	<u>\$ 48,120</u>	<u>\$ 788,127</u>
<b>Liabilities:</b>						
Accounts payable	\$ 7,355	\$ 26,828	\$ 518	\$ 720	\$ 620	\$ 11,740
Accrued wages and benefits	738	1,223	1,089	-	-	5,572
Due to other governments	114	13,971	168	-	-	861
Interfund loans payable	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>8,207</u>	<u>42,022</u>	<u>1,775</u>	<u>720</u>	<u>620</u>	<u>18,173</u>
<b>Deferred inflows of resources:</b>						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Miscellaneous revenue not available	-	9,150	-	-	-	-
Intergovernmental revenue not available	-	1,175,633	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>1,184,783</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>						
Nonspendable:						
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	-	-	-	-	-	-
Judicial/public safety programs	291,716	-	480,437	63,065	47,500	769,954
Economic development	-	135,800	-	-	-	-
Children's services	-	-	-	-	-	-
General government operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
Total fund balances	<u>291,716</u>	<u>135,800</u>	<u>480,437</u>	<u>63,065</u>	<u>47,500</u>	<u>769,954</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 299,923</u>	<u>\$ 1,362,605</u>	<u>\$ 482,212</u>	<u>\$ 63,785</u>	<u>\$ 48,120</u>	<u>\$ 788,127</u>

Juvenile Court Special Projects	Common Pleas Special Probation	Eastern Court Special Probation	Child Support	Probate Court Conduct of Business	Probate Dispute Resolution	VAWA Marriage License	Indigent Guardianship
\$ 22,706	\$ 21,520	\$ 88,212	\$ 242,678	\$ 1,272	\$ 43,817	\$ 23,212	\$ 4,959
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,642	5,711	4,533	12,497	21	2,135	357	845
-	-	-	-	-	-	-	-
-	-	-	27,039	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 24,348</u>	<u>\$ 27,231</u>	<u>\$ 92,745</u>	<u>\$ 282,214</u>	<u>\$ 1,293</u>	<u>\$ 45,952</u>	<u>\$ 23,569</u>	<u>\$ 5,804</u>
\$ -	\$ 20	\$ -	\$ 3,831	\$ -	\$ 80	\$ 9,777	\$ -
-	-	1,454	20,804	-	-	-	-
-	-	225	52,512	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	20	1,679	77,147	-	80	9,777	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	12,497	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	12,497	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	192,570	-	-	-	-
-	-	-	-	-	-	-	-
24,348	27,211	91,066	-	1,293	45,872	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	13,792	5,804
-	-	-	-	-	-	-	-
<u>24,348</u>	<u>27,211</u>	<u>91,066</u>	<u>192,570</u>	<u>1,293</u>	<u>45,872</u>	<u>13,792</u>	<u>5,804</u>
<u>\$ 24,348</u>	<u>\$ 27,231</u>	<u>\$ 92,745</u>	<u>\$ 282,214</u>	<u>\$ 1,293</u>	<u>\$ 45,952</u>	<u>\$ 23,569</u>	<u>\$ 5,804</u>

(continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet (continued)*  
*Nonmajor Special Revenue Funds*  
*December 31, 2017*

	Indigent Drivers Alcohol Treatment	VAWA Pass Through	Ohio Crime Victims	Drug Task Force	Community Corrections	Youth Services
<b>Assets:</b>						
Equity in pooled cash and cash equivalents	\$ 209,833	\$ 8,797	\$ 1,206	\$ 56,288	\$ 7,300	\$ 919,817
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	732	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Due from other governments	-	-	13,940	-	95,417	372,750
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 210,565</u>	<u>\$ 8,797</u>	<u>\$ 15,146</u>	<u>\$ 56,288</u>	<u>\$ 102,717</u>	<u>\$ 1,292,567</u>
<b>Liabilities:</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 984
Accrued wages and benefits	-	-	1,548	1,115	5,187	11,102
Due to other governments	-	-	239	172	801	1,715
Interfund loans payable	-	-	-	3,668	2,635	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>1,787</u>	<u>4,955</u>	<u>8,623</u>	<u>13,801</u>
<b>Deferred inflows of resources:</b>						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Miscellaneous revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-	129,077
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>129,077</u>
<b>Fund balances:</b>						
Nonspendable:						
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	94,094	-
Health programs	-	-	-	-	-	-
Judicial/public safety programs	210,565	-	13,359	51,333	-	-
Economic development	-	-	-	-	-	-
Children's services	-	-	-	-	-	1,149,689
General government operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other purposes	-	8,797	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
Total fund balances	<u>210,565</u>	<u>8,797</u>	<u>13,359</u>	<u>51,333</u>	<u>94,094</u>	<u>1,149,689</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 210,565</u>	<u>\$ 8,797</u>	<u>\$ 15,146</u>	<u>\$ 56,288</u>	<u>\$ 102,717</u>	<u>\$ 1,292,567</u>

Workforce Development	Northern Border Initiative	COPS Grant	OVI Task Force Grant	Adult Drug Court DOJ Grant	Governor's Public Safety HVEO	HUD Special Housing Voucher	Special Emergency Planning
\$ 190,637	\$ 34,923	\$ 56,730	\$ 39,501	\$ -	\$ 6,505	\$ 24	\$ 50,837
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
79,476	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 270,113</u>	<u>\$ 34,923</u>	<u>\$ 56,730</u>	<u>\$ 39,501</u>	<u>\$ -</u>	<u>\$ 6,505</u>	<u>\$ 24</u>	<u>\$ 50,837</u>
\$ 33,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
78,279	-	-	-	-	-	-	-
-	-	-	-	1,516	-	-	-
-	-	-	-	-	-	-	-
<u>112,094</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,516</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
79,476	-	-	-	-	-	-	-
<u>79,476</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	24	-
-	-	56,730	39,501	-	6,505	-	50,837
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
78,543	34,923	-	-	-	-	-	-
-	-	-	-	(1,516)	-	-	-
<u>78,543</u>	<u>34,923</u>	<u>56,730</u>	<u>39,501</u>	<u>(1,516)</u>	<u>6,505</u>	<u>24</u>	<u>50,837</u>
<u>\$ 270,113</u>	<u>\$ 34,923</u>	<u>\$ 56,730</u>	<u>\$ 39,501</u>	<u>\$ -</u>	<u>\$ 6,505</u>	<u>\$ 24</u>	<u>\$ 50,837</u>

(continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet (continued)*  
*Nonmajor Special Revenue Funds*  
*December 31, 2017*

	Title IV-E Placement Juvenile Court	Title IV-E Foster/ Probation Juvenile Court	503 Corporation	Convention Facilities Authority	Sheriff CCW	Juvenile Court OVI/IDIAM
<b>Assets:</b>						
Equity in pooled cash and cash equivalents	\$ 6,890	\$ 182,162	\$ 265,255	\$ -	\$ 116,712	\$ 300
Cash with fiscal agents	-	-	-	84,843	-	-
Cash in segregated accounts	-	-	487,698	-	-	-
Receivables:						
Property taxes	-	-	-	25,000	-	-
Accounts	-	-	265	-	334	-
Special assessments	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Due from other governments	3,985	-	-	-	-	-
Loans receivable	-	-	1,956,714	-	-	-
Total assets	<u>\$ 10,875</u>	<u>\$ 182,162</u>	<u>\$ 2,709,932</u>	<u>\$ 109,843</u>	<u>\$ 117,046</u>	<u>\$ 300</u>
<b>Liabilities:</b>						
Accounts payable	\$ 6,696	\$ 8,819	\$ 2,618	\$ -	\$ -	\$ -
Accrued wages and benefits	-	334	3,303	-	245	-
Due to other governments	-	52	-	-	878	-
Interfund loans payable	-	-	-	-	-	-
Unearned revenue	-	-	5,000	-	-	-
Total liabilities	<u>6,696</u>	<u>9,205</u>	<u>10,921</u>	<u>-</u>	<u>1,123</u>	<u>-</u>
<b>Deferred inflows of resources:</b>						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Miscellaneous revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>						
Nonspendable:						
Loans	-	-	1,956,714	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	-	-	-	-	-	-
Judicial/public safety programs	4,179	172,957	-	-	115,923	300
Economic development	-	-	742,297	-	-	-
Children's services	-	-	-	-	-	-
General government operations	-	-	-	-	-	-
Lodge	-	-	-	109,843	-	-
Other purposes	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
Total fund balances	<u>4,179</u>	<u>172,957</u>	<u>2,699,011</u>	<u>109,843</u>	<u>115,923</u>	<u>300</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 10,875</u>	<u>\$ 182,162</u>	<u>\$ 2,709,932</u>	<u>\$ 109,843</u>	<u>\$ 117,046</u>	<u>\$ 300</u>



Clerk of Court OVI/IDIAM	County Transportation	PIIG	Juvenile Drug Court	MHRS Drug Court Grant	OMAS Drug Court Grant	QRT Grant
\$ 1,657	\$ 3,414	\$ 335	\$ 18,152	\$ 22,905	\$ 17,974	\$ 6,355
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	32	4,064	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,657</u>	<u>\$ 3,414</u>	<u>\$ 335</u>	<u>\$ 18,184</u>	<u>\$ 26,969</u>	<u>\$ 17,974</u>	<u>\$ 6,355</u>
\$ -	\$ -	\$ -	\$ 140	\$ -	\$ -	\$ 2,132
-	-	-	120	814	693	-
-	-	-	19	126	107	618
-	12,000	-	-	42,766	-	-
-	-	-	-	-	-	-
-	12,000	-	279	43,706	800	2,750
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	4,064	-	-
-	-	-	-	-	-	-
-	-	-	-	4,064	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,657	-	335	17,905	-	17,174	3,605
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(8,586)	-	-	(20,801)	-	-
<u>1,657</u>	<u>(8,586)</u>	<u>335</u>	<u>17,905</u>	<u>(20,801)</u>	<u>17,174</u>	<u>3,605</u>
<u>\$ 1,657</u>	<u>\$ 3,414</u>	<u>\$ 335</u>	<u>\$ 18,184</u>	<u>\$ 26,969</u>	<u>\$ 17,974</u>	<u>\$ 6,355</u>

(continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet (continued)*  
*Nonmajor Special Revenue Funds*  
*December 31, 2017*

	OMAS MH Court Grant	Total Nonmajor Special Revenue Funds
<b>Assets:</b>		
Equity in pooled cash and cash equivalents	\$ 25,000	\$ 16,338,814
Cash with fiscal agents	-	84,843
Cash in segregated accounts	-	491,439
Receivables:		
Property taxes	-	1,150,019
Accounts	-	190,550
Special assessments	-	468,275
Interfund loans	-	12,531
Due from other governments	-	2,129,346
Loans receivable	-	1,956,714
Total assets	<u>\$ 25,000</u>	<u>\$ 22,822,531</u>
<b>Liabilities:</b>		
Accounts payable	\$ -	\$ 509,960
Accrued wages and benefits	-	92,477
Due to other governments	-	171,318
Interfund loans payable	-	92,585
Unearned revenue	-	5,000
Total liabilities	<u>-</u>	<u>871,340</u>
<b>Deferred inflows of resources:</b>		
Property taxes levied for the next fiscal year	-	1,016,000
Delinquent property tax revenue not available	-	109,019
Special assessments revenue not available	-	468,275
Miscellaneous revenue not available	-	48,544
Intergovernmental revenue not available	-	1,744,977
Total deferred inflows of resources	<u>-</u>	<u>3,386,815</u>
<b>Fund balances:</b>		
Nonspendable:		
Loans	-	1,956,714
Restricted for:		
Public assistance/human services	-	5,088,643
Health programs	-	532,652
Judicial/public safety programs	25,000	5,278,724
Economic development	-	878,097
Children's services	-	1,149,689
General government operations	-	3,129,803
Lodge	-	109,843
Other purposes	-	471,114
Unassigned (deficit)	-	(30,903)
Total fund balances	<u>25,000</u>	<u>18,564,376</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 25,000</u>	<u>\$ 22,822,531</u>

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**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2017*

	Dog and Kennel	Real Estate Assessment	Solid Waste Planning	Ditch Maintenance	Viaduct Lighting	Delinquent Real Estate Tax Assessment Collection Prosecutor
<b>Revenues:</b>						
Property and other local taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	123,728	1,190,606	382,616	-	-	122,452
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	12,396	-	-	-	-	-
Intergovernmental	-	39,132	-	-	-	-
Special assessments	-	-	-	-	-	-
Interest	-	-	-	213	-	-
Contributions and donations	193	-	-	-	-	-
Conveyance taxes	-	250,944	-	-	-	-
Other	322	7,699	305	-	-	269,641
<b>Total revenues</b>	<u>136,639</u>	<u>1,488,381</u>	<u>382,921</u>	<u>213</u>	<u>-</u>	<u>392,093</u>
<b>Expenditures:</b>						
Current:						
General government:						
Legislative and executive	-	1,225,354	-	-	-	306,897
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	153,974	-	151,278	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
<b>Total expenditures</b>	<u>153,974</u>	<u>1,225,354</u>	<u>151,278</u>	<u>-</u>	<u>-</u>	<u>306,897</u>
Excess of revenues over (under) expenditures	<u>(17,335)</u>	<u>263,027</u>	<u>231,643</u>	<u>213</u>	<u>-</u>	<u>85,196</u>
<b>Other financing sources (uses):</b>						
Contributions to lodge	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Bond issuance	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(17,335)	263,027	231,643	213	-	85,196
<b>Fund balances at beginning of year</b>	<u>259,392</u>	<u>2,127,878</u>	<u>300,985</u>	<u>20,553</u>	<u>4,935</u>	<u>289,971</u>
<b>Fund balances at end of year</b>	<u>\$ 242,057</u>	<u>\$ 2,390,905</u>	<u>\$ 532,628</u>	<u>\$ 20,766</u>	<u>\$ 4,935</u>	<u>\$ 375,167</u>

Treasurer Prepay Interest	Delinquent Real Estate Tax Assessment Collection Treasurer	Enforcement and Education	Sheriff's Policing Revolving Fund	Inmate Medical	Community Mental Health	Emergency Management Agency	Emergency 911 Calling
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,057,192	\$ -	\$ -
-	284,254	-	275,685	5,800	-	267,724	216,859
-	-	-	-	-	-	-	-
-	-	1,537	-	-	-	-	-
-	-	-	-	-	1,633,519	198,320	-
-	-	-	-	-	-	-	202,851
4,056	-	-	-	-	1	-	-
-	-	-	-	-	23,034	-	-
-	-	-	-	-	-	-	-
30	47,588	-	20,876	13,867	361,975	17,757	175
<u>4,086</u>	<u>331,842</u>	<u>1,537</u>	<u>296,561</u>	<u>19,667</u>	<u>3,075,721</u>	<u>483,801</u>	<u>419,885</u>
10,376	319,653	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	326,239	33,975	-	363,446	1,034,024
-	-	-	-	-	-	-	-
-	-	-	-	-	2,604,154	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>10,376</u>	<u>319,653</u>	<u>-</u>	<u>326,239</u>	<u>33,975</u>	<u>2,604,154</u>	<u>363,446</u>	<u>1,034,024</u>
(6,290)	12,189	1,537	(29,678)	(14,308)	471,567	120,355	(614,139)
-	-	-	-	-	-	-	-
-	-	-	23,000	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	900,000
-	-	-	23,000	-	-	-	900,000
(6,290)	12,189	1,537	(6,678)	(14,308)	471,567	120,355	285,861
28,914	328,918	59,960	18,656	43,651	4,330,412	414,729	1,786,131
<u>\$ 22,624</u>	<u>\$ 341,107</u>	<u>\$ 61,497</u>	<u>\$ 11,978</u>	<u>\$ 29,343</u>	<u>\$ 4,801,979</u>	<u>\$ 535,084</u>	<u>\$ 2,071,992</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, 2017

	County Law Library	Community Development Block Grant	County Courts Special Projects	Eastern County Court OVI/IDIAM	Western County Court OVI/IDIAM	Common Pleas Special Projects
<b>Revenues:</b>						
Property and other local taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	3,355	-	145,751	-	-	501,589
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	150,051	-	-	2,251	3,848	-
Intergovernmental	-	864,370	-	4,161	7,702	-
Special assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Other	3,005	167,643	247	-	-	11,686
Total revenues	<u>156,411</u>	<u>1,032,013</u>	<u>145,998</u>	<u>6,412</u>	<u>11,550</u>	<u>513,275</u>
<b>Expenditures:</b>						
Current:						
General government:						
Legislative and executive	-	1,041,323	-	-	-	-
Judicial	158,229	-	122,368	1,095	8,609	582,433
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total expenditures	<u>158,229</u>	<u>1,041,323</u>	<u>122,368</u>	<u>1,095</u>	<u>8,609</u>	<u>582,433</u>
Excess of revenues over (under) expenditures	<u>(1,818)</u>	<u>(9,310)</u>	<u>23,630</u>	<u>5,317</u>	<u>2,941</u>	<u>(69,158)</u>
<b>Other financing sources (uses):</b>						
Contributions to lodge	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Bond issuance	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(1,818)	(9,310)	23,630	5,317	2,941	(69,158)
<b>Fund balances at beginning of year</b>	<u>293,534</u>	<u>145,110</u>	<u>456,807</u>	<u>57,748</u>	<u>44,559</u>	<u>839,112</u>
<b>Fund balances at end of year</b>	<u>\$ 291,716</u>	<u>\$ 135,800</u>	<u>\$ 480,437</u>	<u>\$ 63,065</u>	<u>\$ 47,500</u>	<u>\$ 769,954</u>

Juvenile Court Special Projects	Common Pleas Special Probation	Eastern Court Special Probation	Child Support	Probate Court Conduct of Business	Probate Dispute Resolution	VAWA Marriage License	Indigent Guardianship
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	17,185	70,893	581,347	565	-	19,777	10,655
-	-	-	-	-	-	-	-
23,106	-	-	-	-	25,614	-	-
-	-	-	1,533,271	-	-	-	-
-	-	-	-	-	-	-	-
-	2,727	-	-	-	-	-	-
-	-	-	-	-	-	-	-
472	-	526	154,462	-	2,512	-	-
<u>23,578</u>	<u>19,912</u>	<u>71,419</u>	<u>2,269,080</u>	<u>565</u>	<u>28,126</u>	<u>19,777</u>	<u>10,655</u>
-	-	-	-	-	-	-	-
18,168	12,914	113,569	-	886	36,969	-	10,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	19,777	-
-	-	-	1,861,582	-	-	-	-
-	-	-	-	-	-	-	-
<u>18,168</u>	<u>12,914</u>	<u>113,569</u>	<u>1,861,582</u>	<u>886</u>	<u>36,969</u>	<u>19,777</u>	<u>10,000</u>
5,410	6,998	(42,150)	407,498	(321)	(8,843)	-	655
-	-	-	-	-	-	-	-
-	-	-	75,000	-	-	-	-
-	-	-	(567,790)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(492,790)	-	-	-	-
5,410	6,998	(42,150)	(85,292)	(321)	(8,843)	-	655
<u>18,938</u>	<u>20,213</u>	<u>133,216</u>	<u>277,862</u>	<u>1,614</u>	<u>54,715</u>	<u>13,792</u>	<u>5,149</u>
<u>\$ 24,348</u>	<u>\$ 27,211</u>	<u>\$ 91,066</u>	<u>\$ 192,570</u>	<u>\$ 1,293</u>	<u>\$ 45,872</u>	<u>\$ 13,792</u>	<u>\$ 5,804</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, 2017

	Indigent Drivers Alcohol Treatment	VAWA Pass Through	Ohio Crime Victims	Drug Task Force	Community Corrections	Youth Services
<b>Revenues:</b>						
Property and other local taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-	100
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	26,871	-	-	-	-	-
Intergovernmental	162	-	101,628	79,329	483,009	1,015,305
Special assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and donations	-	-	226	-	-	-
Conveyance taxes	-	-	-	-	-	-
Other	-	-	481	375	368	4,856
<b>Total revenues</b>	<u>27,033</u>	<u>-</u>	<u>102,335</u>	<u>79,704</u>	<u>483,377</u>	<u>1,020,261</u>
<b>Expenditures:</b>						
Current:						
General government:						
Legislative and executive	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	26,668	-	113,474	68,737	403,223	827,384
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
<b>Total expenditures</b>	<u>26,668</u>	<u>-</u>	<u>113,474</u>	<u>68,737</u>	<u>403,223</u>	<u>827,384</u>
Excess of revenues over (under) expenditures	<u>365</u>	<u>-</u>	<u>(11,139)</u>	<u>10,967</u>	<u>80,154</u>	<u>192,877</u>
<b>Other financing sources (uses):</b>						
Contributions to lodge	-	-	-	-	-	-
Transfers in	-	-	23,014	-	-	-
Transfers out	-	-	-	-	-	-
Bond issuance	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>23,014</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	365	-	11,875	10,967	80,154	192,877
<b>Fund balances at beginning of year</b>	<u>210,200</u>	<u>8,797</u>	<u>1,484</u>	<u>40,366</u>	<u>13,940</u>	<u>956,812</u>
<b>Fund balances at end of year</b>	<u>\$ 210,565</u>	<u>\$ 8,797</u>	<u>\$ 13,359</u>	<u>\$ 51,333</u>	<u>\$ 94,094</u>	<u>\$ 1,149,689</u>



<u>Workforce Development</u>	<u>Northern Border Initiative</u>	<u>COPS Grant</u>	<u>OVI Task Force Grant</u>	<u>Adult Drug Court DOJ Grant</u>	<u>Governor's Public Safety HVEO</u>	<u>HUD Special Housing Voucher</u>	<u>Special Emergency Planning</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
680,029	27,506	-	-	-	-	324,357	25,659
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>680,029</u>	<u>27,506</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>324,357</u>	<u>25,659</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	31,699	-	-	8,962	-	-	22,852
424,147	-	-	-	-	-	-	-
-	-	-	-	-	-	324,354	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>424,147</u>	<u>31,699</u>	<u>-</u>	<u>-</u>	<u>8,962</u>	<u>-</u>	<u>324,354</u>	<u>22,852</u>
255,882	(4,193)	-	-	(8,962)	-	3	2,807
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(347,380)	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(347,380)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(91,498)	(4,193)	-	-	(8,962)	-	3	2,807
170,041	39,116	56,730	39,501	7,446	6,505	21	48,030
<u>\$ 78,543</u>	<u>\$ 34,923</u>	<u>\$ 56,730</u>	<u>\$ 39,501</u>	<u>\$ (1,516)</u>	<u>\$ 6,505</u>	<u>\$ 24</u>	<u>\$ 50,837</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, 2017

	Title IV-E Placement Juvenile Court	Title IV-E Foster/ Probation Juvenile Court	503 Corporation	Convention Facilities Authority	Sheriff CCW	Juvenile Court OVI/IDIAM
<b>Revenues:</b>						
Property and other local taxes	\$ -	\$ -	\$ -	\$ 369,151	\$ -	\$ -
Charges for services	-	-	54,268	-	18,152	-
Licenses and permits	-	-	-	-	49,208	-
Fines and forfeitures	-	-	-	-	-	-
Intergovernmental	25,692	20,044	-	-	-	100
Special assessments	-	-	-	-	-	-
Interest	-	-	111,732	2	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Other	28,131	28,333	98,198	-	89	-
Total revenues	<u>53,823</u>	<u>48,377</u>	<u>264,198</u>	<u>369,153</u>	<u>67,449</u>	<u>100</u>
<b>Expenditures:</b>						
Current:						
General government:						
Legislative and executive	-	-	249,252	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	42,856	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	69,746	67,178	-	-	-	-
Conservation and recreation	-	-	-	6,938	-	-
Debt service:						
Principal retirement	-	-	28,223	-	-	-
Total expenditures	<u>69,746</u>	<u>67,178</u>	<u>277,475</u>	<u>6,938</u>	<u>42,856</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(15,923)</u>	<u>(18,801)</u>	<u>(13,277)</u>	<u>362,215</u>	<u>24,593</u>	<u>100</u>
<b>Other financing sources (uses):</b>						
Contributions to lodge	-	-	-	(481,711)	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Bond issuance	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(481,711)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(15,923)	(18,801)	(13,277)	(119,496)	24,593	100
<b>Fund balances at beginning of year</b>	<u>20,102</u>	<u>191,758</u>	<u>2,712,288</u>	<u>229,339</u>	<u>91,330</u>	<u>200</u>
<b>Fund balances at end of year</b>	<u>\$ 4,179</u>	<u>\$ 172,957</u>	<u>\$ 2,699,011</u>	<u>\$ 109,843</u>	<u>\$ 115,923</u>	<u>\$ 300</u>

<u>Clerk of Court OVI/IDIAM</u>	<u>County Transportation</u>	<u>PIIG</u>	<u>Juvenile Drug Court</u>	<u>MHRS Drug Court Grant</u>	<u>OMAS Drug Court Grant</u>	<u>QRT Grant</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
493	-	21,631	10,000	50,894	7,083	7,955
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	3,618	-	-	-
-	-	-	-	-	-	-
-	-	281	150	254	134	-
<u>493</u>	<u>-</u>	<u>21,912</u>	<u>13,768</u>	<u>51,148</u>	<u>7,217</u>	<u>7,955</u>
-	-	-	-	-	-	-
-	1,415	-	7,253	-	-	-
-	-	47,562	-	53,608	45,577	4,350
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>1,415</u>	<u>47,562</u>	<u>7,253</u>	<u>53,608</u>	<u>45,577</u>	<u>4,350</u>
493	(1,415)	(25,650)	6,515	(2,460)	(38,360)	3,605
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
493	(1,415)	(25,650)	6,515	(2,460)	(38,360)	3,605
1,164	(7,171)	25,985	11,390	(18,341)	55,534	-
<u>\$ 1,657</u>	<u>\$ (8,586)</u>	<u>\$ 335</u>	<u>\$ 17,905</u>	<u>\$ (20,801)</u>	<u>\$ 17,174</u>	<u>\$ 3,605</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, 2017

	OMAS MH Court Grant	Total Nonmajor Special Revenue Funds
<b>Revenues:</b>		
Property and other local taxes	\$ -	\$ 1,426,343
Charges for services	-	4,293,361
Licenses and permits	-	49,208
Fines and forfeitures	-	245,674
Intergovernmental	25,000	7,186,351
Special assessments	-	202,851
Interest	-	116,004
Contributions and donations	-	29,798
Conveyance taxes	-	250,944
Other	-	1,242,438
<b>Total revenues</b>	<u>25,000</u>	<u>15,042,972</u>
<b>Expenditures:</b>		
Current:		
General government:		
Legislative and executive	-	3,152,855
Judicial	-	1,073,908
Public safety	-	3,454,636
Public works	-	424,147
Health	-	3,253,537
Human services	-	1,998,506
Conservation and recreation	-	6,938
Debt service:		
Principal retirement	-	28,223
<b>Total expenditures</b>	<u>-</u>	<u>13,392,750</u>
Excess of revenues over (under) expenditures	<u>25,000</u>	<u>1,650,222</u>
<b>Other financing sources (uses):</b>		
Contributions to lodge	-	(481,711)
Transfers in	-	121,014
Transfers out	-	(915,170)
Bond issuance	-	900,000
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>(375,867)</u>
Net change in fund balance	25,000	1,274,355
<b>Fund balances at beginning of year</b>	<u>-</u>	<u>17,290,021</u>
<b>Fund balances at end of year</b>	<u>\$ 25,000</u>	<u>\$ 18,564,376</u>

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**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Debt Service Funds*  
*December 31, 2017*

	Bond Retirement	Redevelopment Tax Equivalent	Total Nonmajor Debt Service Funds
<b>Assets:</b>			
Equity in pooled cash and cash equivalents	\$ 43,939	\$ 383,952	\$ 427,891
Receivables:			
Property taxes	938,290	-	938,290
Special assessments	-	118,612	118,612
Due from other governments	63,004	-	63,004
Total assets	<u>\$ 1,045,233</u>	<u>\$ 502,564</u>	<u>\$ 1,547,797</u>
<b>Deferred inflows of resources:</b>			
Property taxes levied for the next fiscal year	\$ 838,267	\$ -	\$ 838,267
Delinquent property tax revenue not available	100,023	-	100,023
Special assessments revenue not available	-	118,612	118,612
Intergovernmental revenue not available	63,004	-	63,004
Total deferred inflows of resources	<u>1,001,294</u>	<u>118,612</u>	<u>1,119,906</u>
<b>Fund balances:</b>			
Committed for:			
Debt service	<u>43,939</u>	<u>383,952</u>	<u>427,891</u>
Total fund balances	<u>43,939</u>	<u>383,952</u>	<u>427,891</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,045,233</u>	<u>\$ 502,564</u>	<u>\$ 1,547,797</u>

**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Debt Service Funds*  
*For the Year Ended December 31, 2017*

	Bond Retirement	Redevelopment Tax Equivalent	Total Nonmajor Debt Service Funds
<b>Revenues:</b>			
Property and other local taxes	\$ 872,700	\$ -	\$ 872,700
Intergovernmental	237,734	-	237,734
Payments in lieu of taxes	-	117,232	117,232
Other	(64,210)	-	(64,210)
Total revenues	<u>1,046,224</u>	<u>117,232</u>	<u>1,163,456</u>
<b>Expenditures:</b>			
Current:			
General government:			
Legislative and executive	18,957	-	18,957
Public works	-	117,231	117,231
Debt service:			
Principal retirement	738,571	4,460	743,031
Interest and fiscal charges	612,866	4,118	616,984
Total expenditures	<u>1,370,394</u>	<u>125,809</u>	<u>1,496,203</u>
Excess of revenues over (under) expenditures	<u>(324,170)</u>	<u>(8,577)</u>	<u>(332,747)</u>
<b>Other financing sources:</b>			
Transfers in	<u>203,614</u>	-	<u>203,614</u>
Total other financing sources	<u>203,614</u>	-	<u>203,614</u>
Net change in fund balance	(120,556)	(8,577)	(129,133)
<b>Fund balances at beginning of year</b>	<u>164,495</u>	<u>392,529</u>	<u>557,024</u>
<b>Fund balances at end of year</b>	<u>\$ 43,939</u>	<u>\$ 383,952</u>	<u>\$ 427,891</u>

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2017*

	Permanent Improvement	Construction Fund	County Court Computer	Total Nonmajor Capital Projects Funds
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 491,053	\$ 1,997,536	\$ 270,659	\$ 2,759,248
Receivables:				
Accounts	-	-	5,739	5,739
Total assets	<u>\$ 491,053</u>	<u>\$ 1,997,536</u>	<u>\$ 276,398</u>	<u>\$ 2,764,987</u>
<b>Liabilities:</b>				
Accounts payable	\$ 1,751	\$ 11,932	\$ 953	\$ 14,636
Accrued wages and benefits	-	-	1,822	1,822
Due to other governments	-	-	281	281
Interfund loans payable	-	-	6,200	6,200
Total liabilities	<u>1,751</u>	<u>11,932</u>	<u>9,256</u>	<u>22,939</u>
<b>Fund balances:</b>				
Restricted for:				
Capital projects	<u>489,302</u>	<u>1,985,604</u>	<u>267,142</u>	<u>2,742,048</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 491,053</u>	<u>\$ 1,997,536</u>	<u>\$ 276,398</u>	<u>\$ 2,764,987</u>



**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2017*

	Permanent Improvement	Construction Fund	County Court Computer	Total Nonmajor Capital Projects Funds
<b>Revenues:</b>				
Charges for services	\$ -	\$ -	\$ 171,241	\$ 171,241
Interest	594	3,411	-	4,005
Other	-	345,010	549	345,559
Total revenues	<u>594</u>	<u>348,421</u>	<u>171,790</u>	<u>520,805</u>
<b>Expenditures:</b>				
Current:				
General government:				
Judicial	-	-	177,680	177,680
Human services	-	54,305	-	54,305
Capital outlay	304,047	-	-	304,047
Total expenditures	<u>304,047</u>	<u>54,305</u>	<u>177,680</u>	<u>536,032</u>
Excess of revenues over (under) expenditures	<u>(303,453)</u>	<u>294,116</u>	<u>(5,890)</u>	<u>(15,227)</u>
<b>Other financing sources:</b>				
Transfers in	129,250	-	-	129,250
Total other financing sources	<u>129,250</u>	<u>-</u>	<u>-</u>	<u>129,250</u>
Net change in fund balance	(174,203)	294,116	(5,890)	114,023
<b>Fund balances at beginning of year</b>	<u>663,505</u>	<u>1,691,488</u>	<u>273,032</u>	<u>2,628,025</u>
<b>Fund balances at end of year</b>	<u>\$ 489,302</u>	<u>\$ 1,985,604</u>	<u>\$ 267,142</u>	<u>\$ 2,742,048</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$ 3,053,154	\$ 3,051,354	\$ 3,052,097	\$ 743
Permissive Sales Taxes	10,559,539	10,840,704	10,653,871	(186,833)
Charges for Services	2,932,060	2,971,908	3,061,643	89,735
Licenses and Permits	119,800	134,913	138,465	3,552
Fines and Forfeitures	379,000	364,000	366,568	2,568
Intergovernmental	2,942,789	3,974,856	3,963,558	(11,298)
Interest	385,425	485,425	569,984	84,559
Conveyance Taxes	380,000	422,200	501,278	79,078
Contributions and Donations	-	-	1,000	1,000
Other	309,950	515,267	651,739	136,472
<b>Total Revenues</b>	<u>21,061,717</u>	<u>22,760,627</u>	<u>22,960,203</u>	<u>199,576</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Commissioners Office				
Personal Services	507,088	507,088	496,181	10,907
Fringe Benefits	185,546	188,110	181,460	6,650
Materials and Supplies	3,000	6,857	5,591	1,266
Contractual Services	113,269	117,024	116,927	97
Other	107,000	256,078	211,259	44,819
<b>Total Commissioners Office</b>	<u>915,903</u>	<u>1,075,157</u>	<u>1,011,418</u>	<u>63,739</u>
Data Board				
Personal Services	128,201	142,510	141,060	1,450
Fringe Benefits	40,498	41,910	41,695	215
Materials and Supplies	3,000	5,273	5,063	210
Contractual Services	67,325	74,579	74,319	260
<b>Total Data Board</b>	<u>239,024</u>	<u>264,272</u>	<u>262,137</u>	<u>2,135</u>
Auditor's Office				
Personal Services	254,687	254,712	254,449	263
Fringe Benefits	98,349	98,223	96,279	1,944
Materials and Supplies	2,275	2,376	2,371	5
Contractual Services	875	875	864	11
<b>Total Auditor's Office</b>	<u>356,186</u>	<u>356,186</u>	<u>353,963</u>	<u>2,223</u>
County Treasurer's Office				
Personal Services	131,296	131,296	130,226	1,070
Fringe Benefits	65,551	65,551	63,535	2,016
Materials and Supplies	5,000	5,042	4,195	847
Contractual Services	79,600	82,100	81,786	314
<b>Total County Treasurer's Office</b>	<u>281,447</u>	<u>283,989</u>	<u>279,742</u>	<u>4,247</u>

(continued)

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Prosecuting Attorney				
Personal Services	1,083,424	1,098,244	1,097,522	722
Fringe Benefits	355,232	356,211	356,035	176
Contractual Services	13,500	15,000	14,795	205
Other	63,782	63,782	63,782	-
<b>Total Prosecuting Attorney</b>	<b>1,515,938</b>	<b>1,533,237</b>	<b>1,532,134</b>	<b>1,103</b>
County Planning Commission				
Personal Services	78,846	78,846	65,325	13,521
Fringe Benefits	36,332	36,332	26,863	9,469
Materials and Supplies	1,250	1,329	486	843
Contractual Services	2,800	2,800	1,081	1,719
<b>Total County Planning Commission</b>	<b>119,228</b>	<b>119,307</b>	<b>93,755</b>	<b>25,552</b>
County Purchasing Department				
Materials and Supplies	340,000	364,589	360,207	4,382
<b>Total County Purchasing Department</b>	<b>340,000</b>	<b>364,589</b>	<b>360,207</b>	<b>4,382</b>
Board of Elections				
Personal Services	388,141	398,261	391,309	6,952
Fringe Benefits	194,322	194,708	192,384	2,324
Materials and Supplies	37,800	48,468	48,077	391
Contractual Services	179,737	236,526	225,098	11,428
<b>Total Board of Elections</b>	<b>800,000</b>	<b>877,963</b>	<b>856,868</b>	<b>21,095</b>
Maintenance and Operations				
Personal Services	128,144	133,318	133,230	88
Fringe Benefits	70,358	60,314	53,908	6,406
Materials and Supplies	40,000	41,377	38,780	2,597
Contractual Services	570,000	618,258	613,594	4,664
<b>Total Maintenance and Operations</b>	<b>808,502</b>	<b>853,267</b>	<b>839,512</b>	<b>13,755</b>
County Recorder				
Personal Services	190,508	190,924	190,877	47
Fringe Benefits	97,476	97,923	97,595	328
Materials and Supplies	3,000	4,600	3,314	1,286
Contractual Services	2,524	2,524	2,524	-
Other	3,950	4,752	4,383	369
<b>Total County Recorder</b>	<b>297,458</b>	<b>300,723</b>	<b>298,693</b>	<b>2,030</b>
Lodging Tax Office				
Personal Services	33,506	33,509	33,509	-
Fringe Benefits	11,400	11,397	11,266	131
Materials and Supplies	200	200	100	100
<b>Total Lodging Tax Office</b>	<b>45,106</b>	<b>45,106</b>	<b>44,875</b>	<b>231</b>

(continued)

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other Expenses				
Personal Services	4,800	4,800	4,115	685
Fringe Benefits	2,240	2,262	2,155	107
Contractual Services	386,356	450,296	450,184	112
Other	25,438	64,345	33,047	31,298
<b>Total Other Expenses</b>	<b>418,834</b>	<b>521,703</b>	<b>489,501</b>	<b>32,202</b>
Recorder's Micrographic				
Materials and Supplies	3,000	3,000	992	2,008
Contractual Services	55,000	68,457	56,247	12,210
<b>Total Recorder's Micrographic</b>	<b>58,000</b>	<b>71,457</b>	<b>57,239</b>	<b>14,218</b>
County Wide Audit				
Contractual Services	130,200	131,681	131,681	-
<b>Total County Wide Audit</b>	<b>130,200</b>	<b>131,681</b>	<b>131,681</b>	<b>-</b>
Group and Liability Insurance				
Contractual Services	414,406	424,776	424,773	3
<b>Total Group and Liability Insurance</b>	<b>414,406</b>	<b>424,776</b>	<b>424,773</b>	<b>3</b>
<b>Total General Government- Legislative and Executive</b>	<b>6,740,232</b>	<b>7,223,413</b>	<b>7,036,498</b>	<b>186,915</b>
General Government:				
Judicial				
Court of Appeals				
Contractual Services	31,500	31,500	31,414	86
<b>Total Court of Appeals</b>	<b>31,500</b>	<b>31,500</b>	<b>31,414</b>	<b>86</b>
Common Pleas Court				
Personal Services	896,177	891,876	891,375	501
Fringe Benefits	322,853	322,503	315,411	7,092
Materials and Supplies	17,000	18,423	18,422	1
Contractual Services	109,438	115,547	113,793	1,754
<b>Total Common Pleas Court</b>	<b>1,345,468</b>	<b>1,348,349</b>	<b>1,339,001</b>	<b>9,348</b>
Common Pleas Jury Commission				
Personal Services	35,617	36,902	36,338	564
Fringe Benefits	18,656	18,556	15,092	3,464
Materials and Supplies	-	1,542	1,542	-
Contractual Services	10,220	7,681	7,681	-
<b>Total Common Pleas Jury Commission</b>	<b>64,493</b>	<b>64,681</b>	<b>60,653</b>	<b>4,028</b>

(continued)

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Juvenile Court				
Personal Services	540,281	540,281	504,961	35,320
Fringe Benefits	152,501	152,501	145,167	7,334
Materials and Supplies	10,500	10,622	9,588	1,034
Contractual Services	54,000	58,866	48,988	9,878
<b>Total Juvenile Court</b>	<b>757,282</b>	<b>762,270</b>	<b>708,704</b>	<b>53,566</b>
Probate Court				
Personal Services	238,938	239,531	239,511	20
Fringe Benefits	95,509	95,155	95,146	9
Materials and Supplies	3,000	3,195	3,136	59
Contractual Services	9,500	9,433	9,049	384
<b>Total Probate Court</b>	<b>346,947</b>	<b>347,314</b>	<b>346,842</b>	<b>472</b>
Clerk of Courts				
Personal Services	421,715	421,715	420,958	757
Fringe Benefits	168,753	172,653	171,612	1,041
Materials and Supplies	25,000	26,295	26,194	101
Contractual Services	30,500	34,389	34,154	235
<b>Total Clerk of Courts</b>	<b>645,968</b>	<b>655,052</b>	<b>652,918</b>	<b>2,134</b>
Eastern County Court				
Personal Services	193,804	193,804	189,692	4,112
Fringe Benefits	113,656	113,656	110,567	3,089
Materials and Supplies	2,500	2,500	1,732	768
Contractual Services	7,650	8,420	4,838	3,582
<b>Total Eastern County Court</b>	<b>317,610</b>	<b>318,380</b>	<b>306,829</b>	<b>11,551</b>
Western County Court				
Personal Services	228,041	229,961	228,875	1,086
Fringe Benefits	87,731	85,811	84,709	1,102
Materials and Supplies	2,500	3,768	3,743	25
Contractual Services	7,450	6,898	5,702	1,196
<b>Total Western County Court</b>	<b>325,722</b>	<b>326,438</b>	<b>323,029</b>	<b>3,409</b>
Ashtabula Municipal Court				
Personal Services	103,500	111,001	110,430	571
Fringe Benefits	36,666	44,666	40,297	4,369
Contractual Services	500	1,000	741	259
<b>Total Ashtabula Municipal Court</b>	<b>140,666</b>	<b>156,667</b>	<b>151,468</b>	<b>5,199</b>
Conneaut Municipal Court				
Personal Services	71,600	71,112	70,765	347
Fringe Benefits	40,961	41,450	41,358	92
Contractual Services	500	690	690	-
<b>Total Conneaut Municipal Court</b>	<b>113,061</b>	<b>113,252</b>	<b>112,813</b>	<b>439</b>

(continued)

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Attorney Fees Public Defender				
Contractual Services	1,288,051	1,368,051	1,352,592	15,459
Total Attorney Fees Public Defender	1,288,051	1,368,051	1,352,592	15,459
Total General Government - Judicial	5,376,768	5,491,954	5,386,263	105,691
Public Safety:				
Adult Probation				
Personal Services	80,284	83,300	80,877	2,423
Fringe Benefits	43,522	42,959	35,986	6,973
Materials and Supplies	27,500	28,142	28,141	1
Contractual Services	6,900	7,013	7,011	2
Total Adult Probation	158,206	161,414	152,015	9,399
Coroner				
Personal Services	196,478	196,478	190,058	6,420
Fringe Benefits	70,297	69,397	67,995	1,402
Materials and Supplies	1,000	1,200	1,125	75
Contractual Services	102,085	103,785	103,282	503
Total Coroner	369,860	370,860	362,460	8,400
Sheriff Department				
Personal Services	4,048,798	4,067,091	4,003,340	63,751
Fringe Benefits	1,492,099	1,494,099	1,457,783	36,316
Materials and Supplies	431,500	700,192	673,809	26,383
Contractual Services	224,000	316,090	307,807	8,283
Other	45,000	46,290	45,882	408
Total Sheriff Department	6,241,397	6,623,762	6,488,621	135,141
Building Regulations Department				
Personal Services	251,661	240,861	240,631	230
Fringe Benefits	102,265	95,365	93,180	2,185
Materials and Supplies	16,400	17,412	15,344	2,068
Contractual Services	138,280	160,762	156,612	4,150
Total Building Regulations Department	508,606	514,400	505,767	8,633
Detention Center				
Personal Services	456,160	456,160	407,058	49,102
Fringe Benefits	153,313	157,813	149,557	8,256
Materials and Supplies	56,000	54,143	45,529	8,614
Contractual Services	135,400	139,485	125,156	14,329
Total Detention Center	800,873	807,601	727,300	80,301
Total Public Safety	8,078,942	8,478,037	8,236,163	241,874

(continued)

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Public Works:</b>				
Commissioners Risk Management				
Personal Services	44,791	44,791	44,783	8
Fringe Benefits	17,656	18,056	17,951	105
Materials and Supplies	1,000	1,600	1,370	230
Contractual Services	<u>33,312</u>	<u>32,312</u>	<u>24,572</u>	<u>7,740</u>
Total Commissioners Risk Management	<u>96,759</u>	<u>96,759</u>	<u>88,676</u>	<u>8,083</u>
<b>Total Public Works</b>	<u>96,759</u>	<u>96,759</u>	<u>88,676</u>	<u>8,083</u>
<b>Health:</b>				
Tuberculosis Clinic and Care				
Contractual Services	<u>7,500</u>	<u>7,500</u>	<u>7,200</u>	<u>300</u>
Total Tuberculosis Clinic and Care	<u>7,500</u>	<u>7,500</u>	<u>7,200</u>	<u>300</u>
Registration Vital Statistics				
Other	<u>1,500</u>	<u>1,500</u>	<u>1,249</u>	<u>251</u>
Total Registration Vital Statistics	<u>1,500</u>	<u>1,500</u>	<u>1,249</u>	<u>251</u>
Other Health Department				
Contractual Services	<u>182,843</u>	<u>186,113</u>	<u>113,770</u>	<u>72,343</u>
Total Other Health Department	<u>182,843</u>	<u>186,113</u>	<u>113,770</u>	<u>72,343</u>
<b>Total Health</b>	<u>191,843</u>	<u>195,113</u>	<u>122,219</u>	<u>72,894</u>
<b>Human Services:</b>				
Veterans Service Commission				
Materials and Supplies	5,000	3,000	-	3,000
Contractual Services	5,000	7,000	5,000	2,000
Other	<u>9,000</u>	<u>9,000</u>	<u>7,779</u>	<u>1,221</u>
Total Veterans Service Commission	<u>19,000</u>	<u>19,000</u>	<u>12,779</u>	<u>6,221</u>
Veterans Service				
Personal Services	274,200	274,200	248,175	26,025
Fringe Benefits	123,450	123,450	89,054	34,396
Materials and Supplies	46,750	57,494	26,410	31,084
Contractual Services	274,203	275,828	120,169	155,659
Other	<u>176,000</u>	<u>179,072</u>	<u>79,278</u>	<u>99,794</u>
Total Veterans Service	<u>894,603</u>	<u>910,044</u>	<u>563,086</u>	<u>346,958</u>
County Humane Society				
Contractual Services	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Total County Humane Society	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>

(continued)

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
County Allocation				
Contractual Services	<u>355,598</u>	<u>366,829</u>	<u>362,829</u>	<u>4,000</u>
Total County Allocation	<u>355,598</u>	<u>366,829</u>	<u>362,829</u>	<u>4,000</u>
Total Human Services	<u>1,272,201</u>	<u>1,298,873</u>	<u>941,694</u>	<u>357,179</u>
Conservation and Recreation				
Agriculture Department				
Contractual Services	<u>260,225</u>	<u>271,937</u>	<u>271,834</u>	<u>103</u>
Total Agriculture Department	<u>260,225</u>	<u>271,937</u>	<u>271,834</u>	<u>103</u>
Total Conservation and Recreation	<u>260,225</u>	<u>271,937</u>	<u>271,834</u>	<u>103</u>
<i>Total Expenditures</i>	<u>22,016,970</u>	<u>23,056,086</u>	<u>22,083,347</u>	<u>972,739</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(955,253)</u>	<u>(295,459)</u>	<u>876,856</u>	<u>1,172,315</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	-	155,000	167,531	12,531
Advances Out	-	(104,582)	(104,582)	-
Transfer In	205,138	405,138	652,598	247,460
Transfer Out	<u>(900,000)</u>	<u>(1,360,194)</u>	<u>(1,360,194)</u>	<u>-</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(694,862)</u>	<u>(904,638)</u>	<u>(644,647)</u>	<u>259,991</u>
<i>Net Change in Fund Balance</i>	(1,650,115)	(1,200,097)	232,209	1,432,306
<i>Fund Balance Beginning of Year</i>	4,711,198	4,711,198	4,711,198	-
Prior Year Encumbrances Appropriated	<u>264,947</u>	<u>264,947</u>	<u>264,947</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,326,030</u>	<u>\$ 3,776,048</u>	<u>\$ 5,208,354</u>	<u>\$ 1,432,306</u>



**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 370,000	\$ 370,000	\$ 432,269	\$ 62,269
Fines and Forfeitures	65,000	65,000	54,730	(10,270)
Intergovernmental	6,020,000	6,020,000	5,975,694	(44,306)
Interest	6,000	6,000	29,835	23,835
Other	30,000	30,000	39,885	9,885
<i>Total Revenues</i>	<u>6,491,000</u>	<u>6,491,000</u>	<u>6,532,413</u>	<u>41,413</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Roads				
Personal Services	1,340,000	1,340,000	1,230,476	109,524
Fringe Benefits	520,000	509,750	462,115	47,635
Materials and Supplies	2,020,000	2,084,226	1,781,053	303,173
Contractual Services	921,800	944,396	758,206	186,190
<i>Total Roads</i>	<u>4,801,800</u>	<u>4,878,372</u>	<u>4,231,850</u>	<u>646,522</u>
Bridges and Culverts				
Personal Services	465,000	465,014	443,176	21,838
Fringe Benefits	203,330	213,580	208,679	4,901
Materials and Supplies	310,000	286,257	151,787	134,470
Contractual Services	402,000	474,627	320,135	154,492
<i>Total Bridges and Culverts</i>	<u>1,380,330</u>	<u>1,439,478</u>	<u>1,123,777</u>	<u>315,701</u>
Engineer				
Personal Services	823,135	823,121	796,856	26,265
Fringe Benefits	283,676	283,676	274,853	8,823
<i>Total Engineer</i>	<u>1,106,811</u>	<u>1,106,797</u>	<u>1,071,709</u>	<u>35,088</u>
<i>Total Public Works</i>	<u>7,288,941</u>	<u>7,424,647</u>	<u>6,427,336</u>	<u>997,311</u>
<i>Total Expenditures</i>	<u>7,288,941</u>	<u>7,424,647</u>	<u>6,427,336</u>	<u>997,311</u>
<i>Net Change in Fund Balance</i>	(797,941)	(933,647)	105,077	1,038,724
<i>Fund Balance Beginning of Year</i>	2,481,864	2,481,864	2,481,864	-
<i>Prior Year Encumbrances Appropriated</i>	<u>150,336</u>	<u>150,336</u>	<u>150,336</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 1,834,259</u></u>	<u><u>\$ 1,698,553</u></u>	<u><u>\$ 2,737,277</u></u>	<u><u>\$ 1,038,724</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$ 1,702,000	\$ 1,702,000	\$ 1,697,705	\$ (4,295)
Charges for Services	47,000	47,000	1,487	(45,513)
Intergovernmental	9,595,512	9,595,512	10,039,571	444,059
Contributions & Donations	5,000	5,000	5,474	474
Other	171,500	171,500	43,160	(128,340)
<i>Total Revenues</i>	<u>11,521,012</u>	<u>11,521,012</u>	<u>11,787,397</u>	<u>266,385</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Personal Services	4,100,000	3,498,900	3,489,066	9,834
Fringe Benefits	1,606,950	1,352,250	1,349,479	2,771
Materials and Supplies	226,250	202,613	202,611	2
Contractual Services	7,334,992	8,256,637	8,228,633	28,004
Other	61,000	46,246	46,245	1
<i>Total Expenditures</i>	<u>13,329,192</u>	<u>13,356,646</u>	<u>13,316,034</u>	<u>40,612</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,808,180)</u>	<u>(1,835,634)</u>	<u>(1,528,637)</u>	<u>306,997</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Asset	-	-	2,350	2,350
Transfers In	1,300,000	1,300,000	990,170	(309,830)
Transfers Out	(1,000)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>1,299,000</u>	<u>1,300,000</u>	<u>992,520</u>	<u>(307,480)</u>
<i>Net Change in Fund Balance</i>	(509,180)	(535,634)	(536,117)	(483)
<i>Fund Balance (Deficit) Beginning of Year</i>	(235,246)	(235,246)	(235,246)	-
Prior Year Encumbrances Appropriated	<u>1,117,059</u>	<u>1,117,059</u>	<u>1,117,059</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 372,633</u>	<u>\$ 346,179</u>	<u>\$ 345,696</u>	<u>\$ (483)</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children Services Fund*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$ 3,415,000	\$ 3,515,000	\$ 3,471,926	\$ (43,074)
Charges for Services	2,000	2,000	1,625	(375)
Intergovernmental	3,138,093	3,890,849	4,496,866	606,017
Contributions and Donations	1,000	1,000	105	(895)
Other	74,000	73,000	109,110	36,110
<i>Total Revenues</i>	<u>6,630,093</u>	<u>7,481,849</u>	<u>8,079,632</u>	<u>597,783</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Personal Services	2,000,900	1,970,900	1,912,356	58,544
Fringe Benefits	863,850	873,190	856,209	16,981
Materials and Supplies	98,700	98,928	76,464	22,464
Contractual Services	4,415,200	5,290,293	5,160,247	130,046
Other	500	500	-	500
Total Human Services	<u>7,379,150</u>	<u>8,233,811</u>	<u>8,005,276</u>	<u>228,535</u>
Debt Service				
Principal Retirement	118,000	127,457	117,635	9,822
Interest and Fiscal Charges	8,000	8,600	5,991	2,609
Total Debt Service	<u>126,000</u>	<u>136,057</u>	<u>123,626</u>	<u>12,431</u>
<i>Total Expenditures</i>	<u>7,505,150</u>	<u>8,369,868</u>	<u>8,128,902</u>	<u>240,966</u>
<i>Net Change in Fund Balance</i>	(875,057)	(888,019)	(49,270)	838,749
<i>Fund Balance Beginning of Year</i>	2,408,556	2,408,556	2,408,556	-
Prior Year Encumbrances Appropriated	<u>19,461</u>	<u>19,461</u>	<u>19,461</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,552,960</u>	<u>\$ 1,539,998</u>	<u>\$ 2,378,747</u>	<u>\$ 838,749</u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$ 6,125,000	\$ 6,201,000	\$ 6,216,416	\$ 15,416
Charges for Services	7,000	7,000	4,175	(2,825)
Intergovernmental	3,983,000	4,158,000	4,331,260	173,260
Other	730,000	800,000	771,040	(28,960)
<i>Total Revenues</i>	<u>10,845,000</u>	<u>11,166,000</u>	<u>11,322,891</u>	<u>156,891</u>
<b>Expenditures</b>				
Current:				
Health:				
Personal Services	5,885,000	5,885,000	5,728,087	156,913
Fringe Benefits	3,703,000	3,706,909	3,375,530	331,379
Materials and Supplies	560,000	568,918	345,891	223,027
Contractual Services	1,214,000	1,303,952	1,177,540	126,412
Other	2,073,000	2,073,000	2,048,836	24,164
<i>Total Expenditures</i>	<u>13,435,000</u>	<u>13,537,779</u>	<u>12,675,884</u>	<u>861,895</u>
<i>Net Change in Fund Balance</i>	(2,590,000)	(2,371,779)	(1,352,993)	1,018,786
<i>Fund Balance Beginning of Year</i>	6,147,965	6,147,965	6,147,965	-
Prior Year Encumbrances Appropriated	<u>173,493</u>	<u>173,493</u>	<u>173,493</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,731,458</u>	<u>\$ 3,949,679</u>	<u>\$ 4,968,465</u>	<u>\$ 1,018,786</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Nursing Home Fund*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 2,884,234	\$ 2,829,234	\$ 2,846,752	\$ 17,518
Intergovernmental	6,076,048	6,934,048	7,357,424	423,376
Interest	-	-	3	3
Other	419,160	383,160	383,700	540
<i>Total Revenues</i>	<u>9,379,442</u>	<u>10,146,442</u>	<u>10,587,879</u>	<u>441,437</u>
Human Services:				
Personal Services	4,118,500	4,165,454	4,141,830	23,624
Fringe Benefits	1,680,306	1,650,384	1,633,232	17,152
Materials and Supplies	1,075,000	1,289,994	1,286,249	3,745
Contractual Services	2,292,241	2,735,781	2,708,995	26,786
Other	5,000	3,736	2,351	1,385
<i>Total Expenditures</i>	<u>9,171,047</u>	<u>9,845,349</u>	<u>9,772,657</u>	<u>72,692</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	208,395	301,093	815,222	514,129
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(200,113)</u>	<u>(200,114)</u>	<u>(200,114)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	8,282	100,979	615,108	514,129
<i>Fund Balance Beginning of Year</i>	502,318	502,318	502,318	-
Prior Year Encumbrances Appropriated	<u>279,850</u>	<u>279,850</u>	<u>279,850</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 790,450</u>	<u>\$ 883,147</u>	<u>\$ 1,397,276</u>	<u>\$ 514,129</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel Fund*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 110,000	\$ 110,000	\$ 126,704	\$ 16,704
Fines and Forfeitures	4,000	4,000	12,396	8,396
Contributions and Donations	-	-	193	193
Other	-	-	322	322
	<u>114,000</u>	<u>114,000</u>	<u>139,615</u>	<u>25,615</u>
<i>Total Revenues</i>				
<b>Expenditures</b>				
Current:				
Health				
Commissioner's Office				
Personal Services	36,374	36,830	36,708	122
Fringe Benefits	16,902	16,297	7,839	8,458
Materials and Supplies	2,000	2,000	936	1,064
Contractual Services	71,750	72,750	72,406	344
Other	10,100	10,354	8,093	2,261
	<u>137,126</u>	<u>138,231</u>	<u>125,982</u>	<u>12,249</u>
Total Commissioner's Office				
Auditor's Office				
Personal Services	15,000	14,844	14,301	543
Fringe Benefits	4,170	4,475	4,310	165
Materials and Supplies	12,000	14,815	14,687	128
Contractual Services	2,500	2,500	2,479	21
Other	100	100	80	20
	<u>33,770</u>	<u>36,734</u>	<u>35,857</u>	<u>877</u>
Total Auditor's Office				
<i>Total Expenditures</i>	<u>170,896</u>	<u>174,965</u>	<u>161,839</u>	<u>13,126</u>
<i>Net Change in Fund Balance</i>	(56,896)	(60,965)	(22,224)	38,741
<i>Fund Balance Beginning of Year</i>	253,040	253,040	253,040	-
Prior Year Encumbrances Appropriated	<u>6,788</u>	<u>6,788</u>	<u>6,788</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 202,932</u>	<u>\$ 198,863</u>	<u>\$ 237,604</u>	<u>\$ 38,741</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Real Estate Assessment Fund  
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 1,164,950	\$ 1,164,950	\$ 1,190,604	\$ 25,654
Intergovernmental	39,000	39,000	39,132	132
Conveyance Taxes	200,000	200,000	250,272	50,272
Other	-	-	7,699	7,699
<i>Total Revenues</i>	<u>1,403,950</u>	<u>1,403,950</u>	<u>1,487,707</u>	<u>83,757</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	674,346	674,346	628,774	45,572
Fringe Benefits	275,758	275,758	258,239	17,519
Materials and Supplies	42,000	61,986	48,609	13,377
Contractual Services	475,500	475,918	408,348	67,570
<i>Total Expenditures</i>	<u>1,467,604</u>	<u>1,488,008</u>	<u>1,343,970</u>	<u>144,038</u>
<i>Net Change in Fund Balance</i>	(63,654)	(84,058)	143,737	227,795
<i>Fund Balance Beginning of Year</i>	2,144,000	2,144,000	2,144,000	-
Prior Year Encumbrances Appropriated	<u>23,037</u>	<u>23,037</u>	<u>23,037</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 2,103,383</u>	<u>\$ 2,082,979</u>	<u>\$ 2,310,774</u>	<u>\$ 227,795</u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 230,000	\$ 267,538	\$ 355,445	\$ 87,907
Other	-	27,100	305	(26,795)
<i>Total Revenues</i>	<u>230,000</u>	<u>294,638</u>	<u>355,750</u>	<u>61,112</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	45,800	45,800	45,592	208
Fringe Benefits	15,285	15,285	13,437	1,848
Materials and Supplies	18,400	18,064	7,023	11,041
Contractual Services	298,450	306,111	106,372	199,739
Other	2,000	2,000	53	1,947
<i>Total Expenditures</i>	<u>379,935</u>	<u>387,260</u>	<u>172,477</u>	<u>214,783</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(149,935)	(92,622)	183,273	(153,671)
<b>Other Financing Uses</b>				
Advances Out	-	(12,531)	(12,531)	-
<i>Net Change in Fund Balance</i>	(149,935)	(105,153)	170,742	(153,671)
<i>Fund Balance Beginning of Year</i>	331,608	331,608	331,608	-
Prior Year Encumbrances Appropriated	<u>20,576</u>	<u>20,576</u>	<u>20,576</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 202,249</u>	<u>\$ 247,031</u>	<u>\$ 522,926</u>	<u>\$ (153,671)</u>



**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Ditch Maintenance Fund  
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$ 35	\$ 35	\$ 211	\$ 176
<i>Total Revenues</i>	<u>35</u>	<u>35</u>	<u>211</u>	<u>176</u>
<b>Expenditures</b>				
Current:				
General Administrative:				
Contract Services	-	2,100	2,100	-
<i>Net Change in Fund Balance</i>	35	(2,065)	(1,889)	176
<i>Fund Balance Beginning of Year</i>	<u>20,538</u>	<u>20,538</u>	<u>20,538</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 20,573</u>	<u>\$ 18,473</u>	<u>\$ 18,649</u>	<u>\$ 176</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Viaduct Lighting Fund  
For the Year Ended December 31, 2017*

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

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Delinquent Real Estate Tax Assessment Collection-Prosecutor Fund*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 110,000	\$ 122,450	\$ 122,452	\$ 2
Other	<u>107,500</u>	<u>225,000</u>	<u>263,324</u>	<u>38,324</u>
<i>Total Revenues</i>	<u>217,500</u>	<u>347,450</u>	<u>385,776</u>	<u>38,326</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	216,569	216,569	203,609	12,960
Fringe Benefits	64,306	64,306	51,163	13,143
Materials and Supplies	4,000	7,500	4,383	3,117
Contractual Services	<u>42,400</u>	<u>44,873</u>	<u>44,290</u>	<u>583</u>
<i>Total Expenditures</i>	<u>327,275</u>	<u>333,248</u>	<u>303,445</u>	<u>29,803</u>
<i>Net Change in Fund Balance</i>	(109,775)	14,202	82,331	68,129
<i>Fund Balance Beginning of Year</i>	293,182	293,182	293,182	-
Prior Year Encumbrances Appropriated	<u>4,516</u>	<u>4,516</u>	<u>4,516</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 187,923</u>	<u>\$ 311,900</u>	<u>\$ 380,029</u>	<u>\$ 68,129</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Treasurer Prepay Interest Fund  
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$ 1,000	\$ 3,086	\$ 3,975	\$ 889
Other	-	-	30	30
<i>Total Revenues</i>	<u>1,000</u>	<u>3,086</u>	<u>4,005</u>	<u>919</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	4,000	7,000	6,625	375
Fringe Benefits	1,930	4,270	3,743	527
Materials and Supplies	4,300	3,000	-	3,000
<i>Total Expenditures</i>	<u>10,230</u>	<u>14,270</u>	<u>10,368</u>	<u>3,902</u>
<i>Net Change in Fund Balance</i>	(9,230)	(11,184)	(6,363)	4,821
<i>Fund Balance Beginning of Year</i>	<u>28,581</u>	<u>28,581</u>	<u>28,581</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 19,351</u>	<u>\$ 17,397</u>	<u>\$ 22,218</u>	<u>\$ 4,821</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Delinquent Real Estate Tax Assessment Collection-Treasurer Fund*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 270,000	\$ 270,000	\$ 284,254	\$ 14,254
Other	40,000	40,000	47,588	7,588
<i>Total Revenues</i>	<u>310,000</u>	<u>310,000</u>	<u>331,842</u>	<u>21,842</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	101,100	102,600	101,033	1,567
Fringe Benefits	53,272	53,317	50,300	3,017
Materials and Supplies	8,750	10,750	2,729	8,021
Contractual Services	162,700	172,803	170,379	2,424
Other	1,000	1,000	-	1,000
<i>Total Expenditures</i>	<u>326,822</u>	<u>340,470</u>	<u>324,441</u>	<u>16,029</u>
<i>Net Change in Fund Balance</i>	(16,822)	(30,470)	7,401	37,871
<i>Fund Balance Beginning of Year</i>	315,241	315,241	315,241	-
Prior Year Encumbrances Appropriated	<u>15,436</u>	<u>15,436</u>	<u>15,436</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 313,855</u>	<u>\$ 300,207</u>	<u>\$ 338,078</u>	<u>\$ 37,871</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Enforcement and Education Fund  
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$ -	\$ -	\$ 1,527	\$ 1,527
<i>Net Change in Fund Balance</i>	-	-	1,527	1,527
<i>Fund Balance Beginning of Year</i>	<u>59,960</u>	<u>59,960</u>	<u>59,960</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 59,960</u>	<u>\$ 59,960</u>	<u>\$ 61,487</u>	<u>\$ 1,527</u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 209,000	\$ 276,000	\$ 275,685	\$ (315)
Other	-	20,500	20,876	376
<i>Total Revenues</i>	<u>209,000</u>	<u>296,500</u>	<u>296,561</u>	<u>61</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	202,831	265,530	265,376	154
Fringe Benefits	38,411	60,137	60,118	19
<i>Total Expenditures</i>	<u>241,242</u>	<u>325,667</u>	<u>325,494</u>	<u>173</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(32,242)	(29,167)	(28,933)	234
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	23,000	23,000	-
<i>Net Change in Fund Balance</i>	(32,242)	(6,167)	(5,933)	234
<i>Fund Balance Beginning of Year</i>	<u>23,784</u>	<u>23,784</u>	<u>23,784</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (8,458)</u>	<u>\$ 17,617</u>	<u>\$ 17,851</u>	<u>\$ 234</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Inmate Medical Fund  
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 10,000	\$ 10,000	\$ 5,800	\$ (4,200)
Other	<u>9,690</u>	<u>9,690</u>	<u>16,290</u>	<u>6,600</u>
<i>Total Revenues</i>	<u>19,690</u>	<u>19,690</u>	<u>22,090</u>	<u>2,400</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Materials and Supplies	5,000	37,092	33,159	3,933
Contractual Services	<u>5,000</u>	<u>5,167</u>	<u>5,166</u>	<u>1</u>
<i>Total Expenditures</i>	<u>10,000</u>	<u>42,259</u>	<u>38,325</u>	<u>3,934</u>
<i>Net Change in Fund Balance</i>	9,690	(22,569)	(16,235)	6,334
<i>Fund Balance Beginning of Year</i>	41,220	41,220	41,220	-
Prior Year Encumbrances Appropriated	<u>175</u>	<u>175</u>	<u>175</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 51,085</u>	<u>\$ 18,826</u>	<u>\$ 25,160</u>	<u>\$ 6,334</u>



**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Community Mental Health Fund  
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$ 928,361	\$ 928,361	\$ 1,018,622	\$ 90,261
Intergovernmental	1,772,000	1,929,500	1,651,431	(278,069)
Contributions and Donations	8,000	8,000	23,034	15,034
Other	310,000	310,000	361,975	51,975
<i>Total Revenues</i>	<u>3,018,361</u>	<u>3,175,861</u>	<u>3,055,062</u>	<u>(120,799)</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	443,000	445,500	436,516	8,984
Fringe Benefits	139,200	139,595	113,160	26,435
Materials and Supplies	25,000	25,000	7,100	17,900
Contractual Services	3,015,400	3,115,828	2,325,993	789,835
<i>Total Expenditures</i>	<u>3,622,600</u>	<u>3,725,923</u>	<u>2,882,769</u>	<u>843,154</u>
<i>Net Change in Fund Balance</i>	(604,239)	(550,062)	172,293	722,355
<i>Fund Balance Beginning of Year</i>	4,356,555	4,356,555	4,356,555	-
Prior Year Encumbrances Appropriated	64,169	64,169	64,169	-
<i>Fund Balance End of Year</i>	<u>\$ 3,816,485</u>	<u>\$ 3,870,662</u>	<u>\$ 4,593,017</u>	<u>\$ 722,355</u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 195,000	\$ 213,000	\$ 213,758	\$ 758
Intergovernmental	150,000	198,000	198,320	320
Other	12,500	17,750	17,757	7
<i>Total Revenues</i>	<u>357,500</u>	<u>428,750</u>	<u>429,835</u>	<u>1,085</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	201,456	201,456	187,249	14,207
Fringe Benefits	116,000	116,000	76,411	39,589
Materials and Supplies	90,000	91,563	52,528	39,035
Contractual Services	122,200	122,859	56,792	66,067
<i>Total Expenditures</i>	<u>529,656</u>	<u>531,878</u>	<u>372,980</u>	<u>158,898</u>
<i>Net Change in Fund Balance</i>	(172,156)	(103,128)	56,855	159,983
<i>Fund Balance Beginning of Year</i>	402,956	402,956	402,956	-
Prior Year Encumbrances Appropriated	<u>21,033</u>	<u>21,033</u>	<u>21,033</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 251,833</u>	<u>\$ 320,861</u>	<u>\$ 480,844</u>	<u>\$ 159,983</u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$ 200,000	\$ -	\$ -	\$ -
Charges for Services	220,000	220,000	216,859	(3,141)
Special Assessments	-	200,000	202,851	2,851
Other	-	-	175	175
<i>Total Revenues</i>	<u>420,000</u>	<u>420,000</u>	<u>419,885</u>	<u>(115)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	62,080	62,080	52,737	9,343
Fringe Benefits	46,500	46,500	35,487	11,013
Materials and Supplies	550,000	1,450,041	1,299,245	150,796
Contractual Services	268,300	271,543	183,817	87,726
<i>Total Expenditures</i>	<u>926,880</u>	<u>1,830,164</u>	<u>1,571,286</u>	<u>258,878</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(506,880)	(1,410,164)	(1,151,401)	(258,993)
<b>Other Financing Sources</b>				
Bond Issuance	-	900,000	900,000	-
<i>Total Other Financing Sources</i>	-	900,000	900,000	-
<i>Net Change in Fund Balance</i>	(506,880)	(510,164)	(251,401)	258,763
<i>Fund Balance Beginning of Year</i>	1,747,244	1,747,244	1,747,244	-
Prior Year Encumbrances Appropriated	39,843	39,843	39,843	-
<i>Fund Balance End of Year</i>	<u>\$ 1,280,207</u>	<u>\$ 1,276,923</u>	<u>\$ 1,535,686</u>	<u>\$ 258,763</u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 5,000	\$ 5,000	\$ 3,355	\$ (1,645)
Fines & Forfeitures	187,100	187,100	150,566	(36,534)
Other	<u>3,000</u>	<u>3,000</u>	<u>3,005</u>	<u>5</u>
<i>Total Revenues</i>	<u>195,100</u>	<u>195,100</u>	<u>156,926</u>	<u>(38,174)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	40,000	41,146	39,240	1,906
Fringe Benefits	30,710	33,114	30,597	2,517
Materials and Supplies	105,825	105,297	83,452	21,845
Contractual Services	4,250	6,250	3,900	2,350
Other	<u>7,100</u>	<u>7,100</u>	<u>5,594</u>	<u>1,506</u>
<i>Total Expenditures</i>	<u>187,885</u>	<u>192,907</u>	<u>162,783</u>	<u>30,124</u>
<i>Net Change in Fund Balance</i>	7,215	2,193	(5,857)	(8,050)
<i>Fund Balance Beginning of Year</i>	272,598	272,598	272,598	-
Prior Year Encumbrances Appropriated	<u>19,483</u>	<u>19,483</u>	<u>19,483</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 299,296</u>	<u>\$ 294,274</u>	<u>\$ 286,224</u>	<u>\$ (8,050)</u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 977,000	\$ 899,726	\$ 899,753	\$ 27
Other	87,500	116,012	167,643	51,631
<i>Total Revenues</i>	<u>1,064,500</u>	<u>1,015,738</u>	<u>1,067,396</u>	<u>51,658</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	68,180	68,180	60,690	7,490
Fringe Benefits	23,750	24,300	22,097	2,203
Materials and Supplies	1,000	1,000	-	1,000
Contractual Services	1,152,880	1,052,306	1,006,185	46,121
<i>Total Expenditures</i>	<u>1,245,810</u>	<u>1,145,786</u>	<u>1,088,972</u>	<u>56,814</u>
<i>Net Change in Fund Balance</i>	(181,310)	(130,048)	(21,576)	108,472
<i>Fund Balance Beginning of Year</i>	149,739	149,739	149,739	-
Prior Year Encumbrances Appropriated	<u>23,590</u>	<u>23,590</u>	<u>23,590</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (7,981)</u>	<u>\$ 43,281</u>	<u>\$ 151,753</u>	<u>\$ 108,472</u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 145,000	\$ 145,000	\$ 147,048	\$ 2,048
Other	-	-	247	247
<i>Total Revenues</i>	<u>145,000</u>	<u>145,000</u>	<u>147,295</u>	<u>2,295</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Eastern County Court				
Personal Services	15,000	15,142	15,142	-
Fringe Benefits	7,467	10,650	8,675	1,975
Materials and Supplies	25,000	25,000	733	24,267
Contractual Services	74,300	72,775	25,218	47,557
Total Eastern County Court	<u>121,767</u>	<u>123,567</u>	<u>49,768</u>	<u>73,799</u>
Western County Court				
Personal Services	67,885	69,585	44,005	25,580
Fringe Benefits	19,649	22,149	17,073	5,076
Contractual Services	15,000	40,000	34,911	5,089
Total Western County Court	<u>102,534</u>	<u>131,734</u>	<u>95,989</u>	<u>35,745</u>
<i>Total Expenditures</i>	<u>224,301</u>	<u>255,301</u>	<u>145,757</u>	<u>109,544</u>
<i>Net Change in Fund Balance</i>	(79,301)	(110,301)	1,538	111,839
<i>Fund Balance Beginning of Year</i>	449,662	449,662	449,662	-
Prior Year Encumbrances Appropriated	<u>1,098</u>	<u>1,098</u>	<u>1,098</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 371,459</u>	<u>\$ 340,459</u>	<u>\$ 452,298</u>	<u>\$ 111,839</u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$ 4,000	\$ 4,000	\$ 2,103	\$ (1,897)
Intergovernmental	-	-	3,846	3,846
<i>Total Revenues</i>	<u>4,000</u>	<u>4,000</u>	<u>5,949</u>	<u>1,949</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contractual Services	<u>57,000</u>	<u>57,315</u>	<u>690</u>	<u>56,625</u>
<i>Total Expenditures</i>	<u>57,000</u>	<u>57,315</u>	<u>690</u>	<u>56,625</u>
<i>Net Change in Fund Balance</i>	(53,000)	(53,315)	5,259	58,574
<i>Fund Balance Beginning of Year</i>	56,647	56,647	56,647	-
Prior Year Encumbrances Appropriated	<u>1,302</u>	<u>1,302</u>	<u>1,302</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 4,949</u>	<u>\$ 4,634</u>	<u>\$ 63,208</u>	<u>\$ 58,574</u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$ -	\$ -	\$ 4,036	\$ 4,036
Intergovernmental	5,000	5,000	7,702	2,702
<i>Total Revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>11,738</u>	<u>6,738</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contractual Services	10,000	10,000	7,989	2,011
<i>Total Expenditures</i>	<u>10,000</u>	<u>10,000</u>	<u>7,989</u>	<u>2,011</u>
<i>Net Change in Fund Balance</i>	(5,000)	(5,000)	3,749	8,749
<i>Fund Balance Beginning of Year</i>	<u>44,121</u>	<u>44,121</u>	<u>44,121</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 39,121</u>	<u>\$ 39,121</u>	<u>\$ 47,870</u>	<u>\$ 8,749</u>



**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 620,000	\$ 620,000	\$ 651,304	\$ 31,304
Other	-	-	1,421	1,421
<i>Total Revenues</i>	<u>620,000</u>	<u>620,000</u>	<u>652,725</u>	<u>32,725</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	258,449	259,801	259,748	53
Fringe Benefits	119,856	117,904	109,027	8,877
Materials and Supplies	9,000	9,000	7,416	1,584
Contractual Services	4,601	4,901	3,613	1,288
<i>Total Expenditures</i>	<u>391,906</u>	<u>391,606</u>	<u>379,804</u>	<u>11,802</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	228,094	228,394	272,921	44,527
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(66,044)	(266,044)	(266,044)	-
<i>Total Other Financing Uses</i>	<u>(66,044)</u>	<u>(266,044)</u>	<u>(266,044)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	162,050	(37,650)	6,877	44,527
<i>Fund Balance Beginning of Year</i>	824,436	824,436	824,436	-
Prior Year Encumbrances Appropriated	300	300	300	-
<i>Fund Balance End of Year</i>	<u>\$ 986,786</u>	<u>\$ 787,086</u>	<u>\$ 831,613</u>	<u>\$ 44,527</u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 389,400	\$ 469,400	\$ 501,748	\$ 32,348
Other	-	-	11,686	11,686
<i>Total Revenues</i>	<u>389,400</u>	<u>469,400</u>	<u>513,434</u>	<u>44,034</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	304,008	310,359	305,728	4,631
Fringe Benefits	169,737	165,806	130,394	35,412
Materials and Supplies	10,500	87,579	86,713	866
Contractual Services	57,500	68,701	67,964	737
Other	500	-	-	-
<i>Total Expenditures</i>	<u>542,245</u>	<u>632,445</u>	<u>590,799</u>	<u>41,646</u>
<i>Net Change in Fund Balance</i>	(152,845)	(163,045)	(77,365)	85,680
<i>Fund Balance Beginning of Year</i>	843,164	843,164	843,164	-
Prior Year Encumbrances Appropriated	<u>2,444</u>	<u>2,444</u>	<u>2,444</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 692,763</u>	<u>\$ 682,563</u>	<u>\$ 768,243</u>	<u>\$ 85,680</u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$ 20,000	\$ 20,000	\$ 22,954	\$ 2,954
Other	-	-	472	472
<i>Total Revenues</i>	<u>20,000</u>	<u>20,000</u>	<u>23,426</u>	<u>3,426</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Fringe Benefits	15,000	5,064	5,002	62
Materials and Supplies	10,000	3,500	3,372	128
Contractual Services	25,000	10,300	10,058	242
<i>Total Expenditures</i>	<u>50,000</u>	<u>18,864</u>	<u>18,432</u>	<u>432</u>
<i>Net Change in Fund Balance</i>	(30,000)	1,136	4,994	3,858
<i>Fund Balance Beginning of Year</i>	10,952	10,952	10,952	-
Prior Year Encumbrances Appropriated	<u>6,560</u>	<u>6,560</u>	<u>6,560</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (12,488)</u>	<u>\$ 18,648</u>	<u>\$ 22,506</u>	<u>\$ 3,858</u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 18,000	\$ 18,000	\$ 14,880	\$ (3,120)
Contributions and Donations	-	-	308	308
<i>Total Revenues</i>	<u>18,000</u>	<u>18,000</u>	<u>15,188</u>	<u>(2,812)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Materials and Supplies	-	11,033	9,635	1,398
Contractual Services	-	9,300	9,300	-
<i>Total Expenditures</i>	<u>-</u>	<u>20,333</u>	<u>18,935</u>	<u>1,398</u>
<i>Net Change in Fund Balance</i>	18,000	(2,333)	(3,747)	1,706
<i>Fund Balance Beginning of Year</i>	16,232	16,232	16,232	-
Prior Year Encumbrances Appropriated	<u>4,392</u>	<u>4,392</u>	<u>4,392</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 38,624</u>	<u>\$ 18,291</u>	<u>\$ 16,877</u>	<u>\$ 1,706</u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 90,000	\$ 90,000	\$ 72,615	\$ (17,385)
Other	-	-	526	526
<i>Total Revenues</i>	<u>90,000</u>	<u>90,000</u>	<u>73,141</u>	<u>(16,859)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	93,143	93,143	79,382	13,761
Fringe Benefits	35,881	35,581	29,087	6,494
Materials and Supplies	2,000	1,690	1,500	190
Contractual Services	3,000	3,610	3,574	36
<i>Total Expenditures</i>	<u>134,024</u>	<u>134,024</u>	<u>113,543</u>	<u>20,481</u>
<i>Net Change in Fund Balance</i>	(44,024)	(44,024)	(40,402)	3,622
<i>Fund Balance Beginning of Year</i>	128,542	128,542	128,542	-
Prior Year Encumbrances Appropriated	<u>72</u>	<u>72</u>	<u>72</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 84,590</u>	<u>\$ 84,590</u>	<u>\$ 88,212</u>	<u>\$ 3,622</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Support Fund*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 550,000	\$ 597,000	\$ 582,261	\$ (14,739)
Intergovernmental	1,530,200	1,530,200	1,533,271	3,071
Other	<u>178,000</u>	<u>178,000</u>	<u>154,416</u>	<u>(23,584)</u>
<i>Total Revenues</i>	<u>2,258,200</u>	<u>2,305,200</u>	<u>2,269,948</u>	<u>(35,252)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Personal Services	1,085,567	1,098,262	1,091,927	6,335
Fringe Benefits	461,888	456,654	447,437	9,217
Materials and Supplies	26,750	25,927	19,116	6,811
Contractual Services	342,350	389,090	376,039	13,051
Other	<u>1,500</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<i>Total Expenditures</i>	<u>1,918,055</u>	<u>1,970,933</u>	<u>1,934,519</u>	<u>36,414</u>
<i>Excess of Revenues Over Expenditures</i>	<u>340,145</u>	<u>334,267</u>	<u>335,429</u>	<u>1,162</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	150,000	150,000	75,000	(75,000)
Transfers Out	<u>(600,000)</u>	<u>(600,000)</u>	<u>(567,790)</u>	<u>32,210</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(450,000)</u>	<u>(450,000)</u>	<u>(492,790)</u>	<u>(42,790)</u>
<i>Net Change in Fund Balance</i>	(109,855)	(115,733)	(157,361)	(41,628)
<i>Fund Balance Beginning of Year</i>	235,879	235,879	235,879	-
Prior Year Encumbrances Appropriated	<u>86,827</u>	<u>86,827</u>	<u>86,827</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 212,851</u>	<u>\$ 206,973</u>	<u>\$ 165,345</u>	<u>\$ (41,628)</u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 500	\$ 500	\$ 565	\$ 65
<i>Total Revenues</i>	<u>500</u>	<u>500</u>	<u>565</u>	<u>65</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Materials and Supplies	1,000	2,000	886	1,114
Contractual Services	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Expenditures</i>	2,000	2,000	886	1,114
<i>Net Change in Fund Balance</i>	(1,500)	(1,500)	(321)	1,179
<i>Fund Balance Beginning of Year</i>	<u>1,593</u>	<u>1,593</u>	<u>1,593</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 93</u>	<u>\$ 93</u>	<u>\$ 1,272</u>	<u>\$ 1,179</u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$ 26,000	\$ 26,000	\$ 27,919	\$ 1,919
Other	-	-	377	377
<i>Total Revenues</i>	<u>26,000</u>	<u>26,000</u>	<u>28,296</u>	<u>2,296</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Fringe Benefits	10,000	7,000	2,653	4,347
Materials and Supplies	15,000	15,000	9,758	5,242
Contractual Services	25,000	28,000	24,828	3,172
<i>Total Expenditures</i>	<u>50,000</u>	<u>50,000</u>	<u>37,239</u>	<u>12,761</u>
<i>Net Change in Fund Balance</i>	(24,000)	(24,000)	(8,943)	15,057
<i>Fund Balance Beginning of Year</i>	47,209	47,209	47,209	-
Prior Year Encumbrances Appropriated	5,201	5,201	5,201	-
<i>Fund Balance End of Year</i>	<u>\$ 28,410</u>	<u>\$ 28,410</u>	<u>\$ 43,467</u>	<u>\$ 15,057</u>



**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$ 18,500	\$ 18,500	\$ 19,777	\$ 1,277
<i>Total Revenues</i>	<u>18,500</u>	<u>18,500</u>	<u>19,777</u>	<u>1,277</u>
<b>Expenditures</b>				
Current:				
Health				
Contractual Services	35,000	35,000	18,828	16,172
<i>Total Expenditures</i>	<u>35,000</u>	<u>35,000</u>	<u>18,828</u>	<u>16,172</u>
<i>Net Change in Fund Balance</i>	(16,500)	(16,500)	949	17,449
<i>Fund Balance Beginning of Year</i>	<u>22,263</u>	<u>22,263</u>	<u>22,263</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 5,763</u>	<u>\$ 5,763</u>	<u>\$ 23,212</u>	<u>\$ 17,449</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Guardianship Fund*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 11,000	\$ 11,000	\$ 10,805	\$ (195)
<i>Total Revenues</i>	<u>11,000</u>	<u>11,000</u>	<u>10,805</u>	<u>(195)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Fringe Benefits	1,000	1,000	-	1,000
Materials and Supplies	250	250	-	250
Contractual Services	12,000	12,000	10,000	2,000
<i>Total Expenditures</i>	<u>13,250</u>	<u>13,250</u>	<u>10,000</u>	<u>3,250</u>
<i>Net Change in Fund Balance</i>	(2,250)	(2,250)	805	3,055
<i>Fund Balance Beginning of Year</i>	<u>4,154</u>	<u>4,154</u>	<u>4,154</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,904</u>	<u>\$ 1,904</u>	<u>\$ 4,959</u>	<u>\$ 3,055</u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$ 9,000	\$ 16,325	\$ 26,933	\$ 10,608
Intergovernmental	25	25	162	137
<i>Total Revenues</i>	<u>9,025</u>	<u>16,350</u>	<u>27,095</u>	<u>10,745</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Eastern County Court				
Contractual Services	80,000	80,000	13,334	66,666
Western County Court				
Contractual Services	<u>10,000</u>	<u>13,334</u>	<u>13,334</u>	<u>-</u>
<i>Total Expenditures</i>	<u>90,000</u>	<u>93,334</u>	<u>26,668</u>	<u>66,666</u>
<i>Net Change in Fund Balance</i>	(80,975)	(76,984)	427	77,411
<i>Fund Balance Beginning of Year</i>	<u>209,406</u>	<u>209,406</u>	<u>209,406</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 128,431</u>	<u>\$ 132,422</u>	<u>\$ 209,833</u>	<u>\$ 77,411</u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<i>Fund Balance Beginning of Year</i>	<u>\$ 8,797</u>	<u>\$ 8,797</u>	<u>\$ 8,797</u>	<u>\$ -</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 8,797</u></u>	<u><u>\$ 8,797</u></u>	<u><u>\$ 8,797</u></u>	<u><u>\$ -</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ohio Crime Victims Fund*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 92,056	\$ 92,056	\$ 87,688	\$ (4,368)
Contributions and Donations	-	-	226	226
Other	-	-	481	481
<i>Total Revenues</i>	<u>92,056</u>	<u>92,056</u>	<u>88,395</u>	<u>(3,661)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	76,021	79,368	79,367	1
Fringe Benefits	31,887	32,704	31,091	1,613
Materials and Supplies	7,162	3,101	2,744	357
Other	-	344	344	-
<i>Total Expenditures</i>	<u>115,070</u>	<u>115,517</u>	<u>113,546</u>	<u>1,971</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(23,014)	(23,461)	(25,151)	(1,690)
<b>Other Financing Sources (Uses)</b>				
Transfers In	23,014	23,014	23,014	-
<i>Total Other Financing Sources</i>	<u>23,014</u>	<u>23,014</u>	<u>23,014</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	(447)	(2,137)	(1,690)
<i>Fund Balance Beginning of Year</i>	3,233	3,233	3,233	-
Prior Year Encumbrances Appropriated	110	110	110	-
<i>Fund Balance End of Year</i>	<u>\$ 3,343</u>	<u>\$ 2,896</u>	<u>\$ 1,206</u>	<u>\$ (1,690)</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Task Force Fund*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 65,000	\$ 65,000	\$ 79,329	\$ 14,329
Other	-	-	375	375
<i>Total Revenues</i>	<u>65,000</u>	<u>65,000</u>	<u>79,704</u>	<u>14,704</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	61,000	61,000	59,211	1,789
Fringe Benefits	<u>10,185</u>	<u>10,216</u>	<u>9,478</u>	<u>738</u>
<i>Total Expenditures</i>	<u>71,185</u>	<u>71,216</u>	<u>68,689</u>	<u>2,527</u>
<i>Net Change in Fund Balance</i>	(6,185)	(6,216)	11,015	17,231
<i>Fund Balance Beginning of Year</i>	<u>45,273</u>	<u>45,273</u>	<u>45,273</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 39,088</u>	<u>\$ 39,057</u>	<u>\$ 56,288</u>	<u>\$ 17,231</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Corrections Fund*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 393,519	\$ 393,519	\$ 387,592	\$ (5,927)
Other	-	-	368	368
<i>Total Revenues</i>	<u>393,519</u>	<u>393,519</u>	<u>387,960</u>	<u>(5,559)</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	262,918	271,186	269,737	1,449
Fringe Benefits	101,128	99,029	94,017	5,012
Contractual Services	<u>35,488</u>	<u>39,239</u>	<u>39,201</u>	<u>38</u>
<i>Total Expenditures</i>	<u>399,534</u>	<u>409,454</u>	<u>402,955</u>	<u>6,499</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,015)	(15,935)	(14,995)	940
<b>Other Financing Sources (Uses)</b>				
Advances In	-	-	1,582	(1,582)
<i>Total Other Financing Sources</i>	<u>-</u>	<u>-</u>	<u>1,582</u>	<u>(1,582)</u>
<i>Net Change in Fund Balance</i>	(6,015)	(15,935)	(13,413)	2,522
<i>Fund Balance at Beginning of Year</i>	<u>20,713</u>	<u>20,713</u>	<u>20,713</u>	<u>-</u>
<i>Fund Balance at End of Year</i>	<u>\$ 14,698</u>	<u>\$ 4,778</u>	<u>\$ 7,300</u>	<u>\$ 2,522</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Youth Services Fund  
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 100	\$ 100	\$ 130	\$ 30
Intergovernmental	625,000	1,090,000	1,202,974	112,974
Other	-	-	4,856	4,856
<i>Total Revenues</i>	<u>625,100</u>	<u>1,090,100</u>	<u>1,207,960</u>	<u>117,860</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	210,000	510,000	451,611	58,389
Fringe Benefits	111,000	375,413	226,850	148,563
Materials and Supplies	15,500	66,520	14,781	51,739
Contractual Services	60,100	230,002	173,078	56,924
<i>Total Expenditures</i>	<u>396,600</u>	<u>1,181,935</u>	<u>866,320</u>	<u>315,615</u>
<i>Net Change in Fund Balance</i>	228,500	(91,835)	341,640	433,475
<i>Fund Balance Beginning of Year</i>	528,332	528,332	528,332	-
Prior Year Encumbrances Appropriated	<u>23,682</u>	<u>23,682</u>	<u>23,682</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 780,514</u>	<u>\$ 460,179</u>	<u>\$ 893,654</u>	<u>\$ 433,475</u>



**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Workforce Development Fund*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 1,326,000	\$ 1,326,000	\$ 724,444	\$ (601,556)
<i>Total Revenues</i>	<u>1,326,000</u>	<u>1,326,000</u>	<u>724,444</u>	<u>(601,556)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Materials and Supplies	8,000	23,000	15,048	7,952
Contractual Services	360,000	379,545	278,013	101,532
Other	<u>340,000</u>	<u>335,000</u>	<u>126,938</u>	<u>208,062</u>
<i>Total Expenditures</i>	<u>708,000</u>	<u>737,545</u>	<u>419,999</u>	<u>317,546</u>
<i>Excess of Revenues Over Expenditures</i>	618,000	588,455	304,445	(284,010)
<b>Other Financing Uses</b>				
Transfers Out	<u>(550,000)</u>	<u>(550,000)</u>	<u>(347,380)</u>	<u>202,620</u>
<i>Total Other Financing Uses</i>	<u>(550,000)</u>	<u>(550,000)</u>	<u>(347,380)</u>	<u>202,620</u>
<i>Net Change in Fund Balance</i>	68,000	38,455	(42,935)	(81,390)
<i>Fund Balance Beginning of Year</i>	156,772	156,772	156,772	-
Prior Year Encumbrances Appropriated	<u>33,400</u>	<u>33,400</u>	<u>33,400</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 258,172</u>	<u>\$ 228,627</u>	<u>\$ 147,237</u>	<u>\$ (81,390)</u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 27,500	\$ 27,506	\$ 6
<i>Total Revenues</i>	<u>-</u>	<u>27,500</u>	<u>27,506</u>	<u>6</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Contractual Services	-	31,699	31,699	-
<i>Total Expenditures</i>	<u>-</u>	<u>31,699</u>	<u>31,699</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	(4,199)	(4,193)	6
<i>Fund Balance Beginning of Year</i>	<u>39,116</u>	<u>39,116</u>	<u>39,116</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 39,116</u>	<u>\$ 34,917</u>	<u>\$ 34,923</u>	<u>\$ 6</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
COPS Grant Fund  
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<i>Fund Balance Beginning of Year</i>	\$ 56,730	\$ 56,730	\$ 56,730	\$ -
<i>Fund Balance End of Year</i>	<u>\$ 56,730</u>	<u>\$ 56,730</u>	<u>\$ 56,730</u>	<u>\$ -</u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<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, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures</b>				
Current:				
Public Safety:				
Materials and Supplies	\$ -	\$ 8,963	\$ 8,962	\$ 1
<i>Total Expenditures</i>	<u>-</u>	<u>8,963</u>	<u>8,962</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	-	(8,963)	(8,962)	(1)
<i>Fund Balance Beginning of Year</i>	<u>8,962</u>	<u>8,962</u>	<u>8,962</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 8,962</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ (1)</u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<i>Fund Balance Beginning of Year</i>	<u>\$ 6,505</u>	<u>\$ 6,505</u>	<u>\$ 6,505</u>	<u>\$ -</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 6,505</u></u>	<u><u>\$ 6,505</u></u>	<u><u>\$ 6,505</u></u>	<u><u>\$ -</u></u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 340,000	\$ 380,000	\$ 360,005	\$ (19,995)
<i>Total Revenues</i>	<u>340,000</u>	<u>380,000</u>	<u>360,005</u>	<u>(19,995)</u>
<b>Expenditures</b>				
Current:				
Health:				
Contractual Services	<u>360,000</u>	<u>360,001</u>	<u>360,001</u>	<u>-</u>
<i>Total Expenditures</i>	<u>360,000</u>	<u>360,001</u>	<u>360,001</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(20,000)	19,999	4	(19,995)
<i>Fund Balance (Deficit) Beginning of Year</i>	(1,814)	(1,814)	(1,814)	-
Prior Year Encumbrances Appropriated	<u>1,834</u>	<u>1,834</u>	<u>1,834</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (19,980)</u>	<u>\$ 20,019</u>	<u>\$ 24</u>	<u>\$ (19,995)</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Special Emergency Planning Fund  
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 26,000	\$ 26,000	\$ 25,659	\$ (341)
<i>Total Revenues</i>	<u>26,000</u>	<u>26,000</u>	<u>25,659</u>	<u>(341)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Fringe Benefits	19,000	19,000	4,403	14,597
Materials and Supplies	2,000	2,198	1,647	551
Contractual Services	<u>24,000</u>	<u>24,000</u>	<u>17,000</u>	<u>7,000</u>
<i>Total Expenditures</i>	<u>45,000</u>	<u>45,198</u>	<u>23,050</u>	<u>22,148</u>
<i>Net Change in Fund Balance</i>	(19,000)	(19,198)	2,609	21,807
<i>Fund Balance Beginning of Year</i>	47,768	47,768	47,768	-
Prior Year Encumbrances Appropriated	<u>460</u>	<u>460</u>	<u>460</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 29,228</u>	<u>\$ 29,030</u>	<u>\$ 50,837</u>	<u>\$ 21,807</u>



**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 21,000	\$ 21,707	\$ 707
Other	<u>150,000</u>	<u>30,000</u>	<u>28,131</u>	<u>(1,869)</u>
<i>Total Revenues</i>	<u>150,000</u>	<u>51,000</u>	<u>49,838</u>	<u>(1,162)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Contractual Services	<u>200,000</u>	<u>70,051</u>	<u>69,940</u>	<u>111</u>
<i>Total Expenditures</i>	<u>200,000</u>	<u>70,051</u>	<u>69,940</u>	<u>111</u>
<i>Net Change in Fund Balance</i>	(50,000)	(19,051)	(20,102)	(1,051)
<i>Fund Balance Beginning of Year</i>	<u>20,102</u>	<u>20,102</u>	<u>20,102</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ (29,898)</u></u>	<u><u>\$ 1,051</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (1,051)</u></u>

**Ashtabula County, Ohio**  
*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, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 100,000	\$ 20,000	\$ 20,044	\$ 44
Other	-	30,000	28,333	(1,667)
<i>Total Revenues</i>	<u>100,000</u>	<u>50,000</u>	<u>48,377</u>	<u>(1,623)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Personal Services	30,000	30,000	22,617	7,383
Fringe Benefits	27,100	27,100	14,331	12,769
Materials and Supplies	10,000	10,000	2,526	7,474
Contractual Services	75,250	75,250	28,379	46,871
<i>Total Expenditures</i>	<u>142,350</u>	<u>142,350</u>	<u>67,853</u>	<u>74,497</u>
<i>Net Change in Fund Balance</i>	(42,350)	(92,350)	(19,476)	72,874
<i>Fund Balance Beginning of Year</i>	<u>192,138</u>	<u>192,138</u>	<u>192,138</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 149,788</u>	<u>\$ 99,788</u>	<u>\$ 172,662</u>	<u>\$ 72,874</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
503 Corporation Fund  
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$ 114,000	\$ 114,000	\$ 13,750	\$ (100,250)
Other	<u>22,976</u>	<u>22,976</u>	<u>101,271</u>	<u>78,295</u>
<i>Total Revenues</i>	<u>136,976</u>	<u>136,976</u>	<u>115,021</u>	<u>(21,955)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	<u>35,000</u>	<u>238,708</u>	<u>238,571</u>	<u>137</u>
<i>Total Expenditures</i>	<u>35,000</u>	<u>238,708</u>	<u>238,571</u>	<u>137</u>
<i>Net Change in Fund Balance</i>	101,976	(101,732)	(123,550)	(21,818)
<i>Fund Balance Beginning of Year</i>	171,360	171,360	171,360	-
Prior Year Encumbrances Appropriated	<u>6,238</u>	<u>6,238</u>	<u>6,238</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 279,574</u>	<u>\$ 75,866</u>	<u>\$ 54,048</u>	<u>\$ (21,818)</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's CCW Fund*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 28,000	\$ 28,000	\$ 19,062	\$ (8,938)
Licenses and Permits	50,000	50,000	49,777	(223)
Other	-	-	89	89
<i>Total Revenues</i>	<u>78,000</u>	<u>78,000</u>	<u>68,928</u>	<u>(9,072)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	13,895	13,895	12,464	1,431
Fringe Benefits	2,254	2,254	2,005	249
Contractual Services	15,200	35,200	31,462	3,738
<i>Total Expenditures</i>	<u>31,349</u>	<u>51,349</u>	<u>45,931</u>	<u>5,418</u>
<i>Net Change in Fund Balance</i>	46,651	26,651	22,997	(3,654)
<i>Fund Balance Beginning of Year</i>	<u>91,648</u>	<u>91,648</u>	<u>91,648</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 138,299</u>	<u>\$ 118,299</u>	<u>\$ 114,645</u>	<u>\$ (3,654)</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Juvenile Court OVI/IDIAM Fund  
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ 100</u>	<u>\$ 50</u>
<i>Total Revenues</i>	<u>50</u>	<u>50</u>	<u>100</u>	<u>50</u>
<i>Net Change in Fund Balance</i>	50	50	100	50
<i>Fund Balance Beginning of Year</i>	<u>200</u>	<u>200</u>	<u>200</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 250</u></u>	<u><u>\$ 250</u></u>	<u><u>\$ 300</u></u>	<u><u>\$ 50</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Clerk of Court OVI/IDIAM Fund  
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ 493	\$ 493
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>493</u>	<u>493</u>
<i>Net Change in Fund Balance</i>	-	-	493	493
<i>Fund Balance Beginning of Year</i>	<u>1,164</u>	<u>1,164</u>	<u>1,164</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,164</u>	<u>\$ 1,164</u>	<u>\$ 1,657</u>	<u>\$ 493</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*SMART Grant Fund*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Expenditures</b>				
Current:				
Public Safety:				
Contractual Services	\$ -	\$ 59,063	\$ 59,063	\$ -
<i>Net Change in Fund Balance</i>	-	(59,063)	(59,063)	-
<i>Fund Balance Beginning of Year</i>	<u>59,063</u>	<u>59,063</u>	<u>59,063</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 59,063</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
County Transportation Fund  
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Fringe Benefits	\$ -	\$ 4,829	\$ 1,415	\$ 3,414
<i>Total Expenditures</i>	<u>-</u>	<u>4,829</u>	<u>1,415</u>	<u>3,414</u>
<i>Net Change in Fund Balance</i>	-	(4,829)	(1,415)	3,414
<i>Fund Balance Beginning of Year</i>	<u>4,829</u>	<u>4,829</u>	<u>4,829</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 4,829</u>	<u>\$ -</u>	<u>\$ 3,414</u>	<u>\$ 3,414</u>



**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Probation Improvement and Incentive Grant (PIIG) Fund  
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 15,875	\$ 21,635	\$ 21,631	\$ (4)
Other	-	276	281	5
<i>Total Revenues</i>	<u>15,875</u>	<u>21,911</u>	<u>21,912</u>	<u>1</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	25,056	23,903	23,903	-
Fringe Benefits	4,367	3,317	3,191	126
Contractual Services	16,500	24,069	24,069	-
<i>Total Expenditures</i>	<u>45,923</u>	<u>51,289</u>	<u>51,163</u>	<u>126</u>
<i>Net Change in Fund Balance</i>	(30,048)	(29,378)	(29,251)	127
<i>Fund Balance Beginning of Year</i>	27,056	27,056	27,056	-
Prior Year Encumbrances Appropriated	<u>2,530</u>	<u>2,530</u>	<u>2,530</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (462)</u>	<u>\$ 208</u>	<u>\$ 335</u>	<u>\$ 127</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Drug Court Fund*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 10,000	\$ 10,000	\$ -
Contributions and Donations	-	3,500	3,586	86
Other	-	-	150	150
<i>Total Revenues</i>	<u>-</u>	<u>13,500</u>	<u>13,736</u>	<u>236</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	5,000	5,000	240	4,760
Fringe Benefits	4,100	4,100	823	3,277
Materials and Supplies	6,608	6,608	1,495	5,113
Contractual Services	6,000	7,239	6,156	1,083
<i>Total Expenditures</i>	<u>21,708</u>	<u>22,947</u>	<u>8,714</u>	<u>14,233</u>
<i>Net Change in Fund Balance</i>	(21,708)	(9,447)	5,022	14,469
<i>Fund Balance Beginning of Year</i>	10,678	10,678	10,678	-
Prior Year Encumbrances Appropriated	<u>1,952</u>	<u>1,952</u>	<u>1,952</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (9,078)</u>	<u>\$ 3,183</u>	<u>\$ 17,652</u>	<u>\$ 14,469</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*MHRS Drug Court Grant*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 32,917	\$ 32,917	\$ 50,894	\$ 17,977
Other	-	-	254	254
<i>Total Revenues</i>	<u>32,917</u>	<u>32,917</u>	<u>51,148</u>	<u>18,231</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	39,520	43,644	43,248	396
Fringe Benefits	<u>6,459</u>	<u>10,472</u>	<u>10,297</u>	<u>175</u>
<i>Total Expenditures</i>	<u>45,979</u>	<u>54,116</u>	<u>53,545</u>	<u>571</u>
<i>Net Change in Fund Balance</i>	(13,062)	(21,199)	(2,397)	18,802
<i>Fund Balance Beginning of Year</i>	<u>25,302</u>	<u>25,302</u>	<u>25,302</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 12,240</u>	<u>\$ 4,103</u>	<u>\$ 22,905</u>	<u>\$ 18,802</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*OMAS Drug Court Grant*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 32,917	\$ 32,917	\$ 40,000	\$ 7,083
Other	-	-	134	134
<i>Total Revenues</i>	<u>32,917</u>	<u>32,917</u>	<u>40,134</u>	<u>7,217</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	25,157	37,157	34,557	2,600
Fringe Benefits	7,912	13,460	10,591	2,869
<i>Total Expenditures</i>	<u>33,069</u>	<u>50,617</u>	<u>45,148</u>	<u>5,469</u>
<i>Net Change in Fund Balance</i>	(152)	(17,700)	(5,014)	12,686
<i>Fund Balance Beginning of Year</i>	<u>22,988</u>	<u>22,988</u>	<u>22,988</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 22,836</u></u>	<u><u>\$ 5,288</u></u>	<u><u>\$ 17,974</u></u>	<u><u>\$ 12,686</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Ashtabula County QRT Grant  
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 7,956	\$ 7,955	\$ (1)
<i>Total Revenues</i>	<u>-</u>	<u>7,956</u>	<u>7,955</u>	<u>(1)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Contractual Services	-	7,956	1,600	6,356
<i>Total Expenditures</i>	<u>-</u>	<u>7,956</u>	<u>1,600</u>	<u>6,356</u>
<i>Net Change in Fund Balance</i>	-	-	6,355	6,355
<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>\$ 6,355</u>	<u>\$ 6,355</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*OMAS MH Court Grant*  
*For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 25,000	\$ 25,000	\$ -
<i>Total Revenues</i>	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	25,000	25,000	-
<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>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Obligation Bond Retirement Fund  
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$ 842,868	\$ 842,868	\$ 841,924	\$ (944)
Intergovernmental	241,022	241,022	237,734	(3,288)
Other	-	-	(64,210)	(64,210)
<i>Total Revenues</i>	<u>1,083,890</u>	<u>1,083,890</u>	<u>1,015,448</u>	<u>(68,442)</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	685,000	738,572	738,571	1
Interest and Fiscal Charges	<u>606,635</u>	<u>612,912</u>	<u>612,866</u>	<u>46</u>
Total Debt Service	<u>1,291,635</u>	<u>1,351,484</u>	<u>1,351,437</u>	<u>47</u>
<i>Total Expenditures</i>	<u>1,291,635</u>	<u>1,351,484</u>	<u>1,351,437</u>	<u>47</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(207,745)</u>	<u>(267,594)</u>	<u>(335,989)</u>	<u>(68,395)</u>
<b>Other Financing Sources</b>				
Transfers In	<u>385,000</u>	<u>385,000</u>	<u>203,614</u>	<u>(181,386)</u>
<i>Total Other Financing Sources</i>	<u>385,000</u>	<u>385,000</u>	<u>203,614</u>	<u>(181,386)</u>
<i>Net Change in Fund Balance</i>	177,255	117,406	(132,375)	(249,781)
<i>Fund Balance Beginning of Year</i>	<u>135,414</u>	<u>135,414</u>	<u>135,414</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 312,669</u>	<u>\$ 252,820</u>	<u>\$ 3,039</u>	<u>\$ (249,781)</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Permanent Improvement Fund  
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$ -	\$ -	\$ 588	\$ 588
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>588</u>	<u>588</u>
<b>Expenditures</b>				
Capital Outlay:				
Contractual Services	350,000	367,862	325,160	42,702
<i>Total Expenditures</i>	<u>350,000</u>	<u>367,862</u>	<u>325,160</u>	<u>42,702</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(350,000)</u>	<u>(367,862)</u>	<u>(324,572)</u>	<u>43,290</u>
<b>Other Financing Sources</b>				
Transfers In	80,000	125,000	129,250	4,250
<i>Total Other Financing Sources</i>	<u>80,000</u>	<u>125,000</u>	<u>129,250</u>	<u>4,250</u>
<i>Net Change in Fund Balance</i>	(270,000)	(242,862)	(195,322)	47,540
<i>Fund Balance Beginning of Year</i>	637,890	637,890	637,890	-
Prior Year Encumbrances Appropriated	43,435	43,435	43,435	-
<i>Fund Balance End of Year</i>	<u>\$ 411,325</u>	<u>\$ 438,463</u>	<u>\$ 486,003</u>	<u>\$ 47,540</u>



**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Construction Fund  
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$ 500	\$ 2,500	\$ 3,375	\$ 875
Other	-	345,000	345,010	10
<i>Total Revenues</i>	<u>500</u>	<u>347,500</u>	<u>348,385</u>	<u>885</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Other	<u>250,000</u>	<u>250,000</u>	<u>54,421</u>	<u>195,579</u>
<i>Total Expenditures</i>	<u>250,000</u>	<u>250,000</u>	<u>54,421</u>	<u>195,579</u>
<i>Net Change in Fund Balance</i>	(249,500)	97,500	293,964	(194,694)
<i>Fund Balance Beginning of Year</i>	<u>1,691,253</u>	<u>1,691,253</u>	<u>1,691,253</u>	-
<i>Fund Balance End of Year</i>	<u><u>\$ 1,441,753</u></u>	<u><u>\$ 1,788,753</u></u>	<u><u>\$ 1,985,217</u></u>	<u><u>\$ (194,694)</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
County Court Computer Fund  
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 131,500	\$ 142,500	\$ 173,888	\$ 31,388
Other	-	-	551	551
<i>Total Revenues</i>	<u>131,500</u>	<u>142,500</u>	<u>174,439</u>	<u>31,939</u>
<b>Expenditures</b>				
Current:				
General Government				
Judicial				
Personal Services	110,500	114,784	97,610	17,174
Fringe Benefits	40,083	53,437	45,495	7,942
Contractual Services	92,300	87,007	31,385	55,622
Materials and Supplies	41,000	40,500	9,226	31,274
<i>Total Expenditures</i>	<u>283,883</u>	<u>295,728</u>	<u>183,716</u>	<u>112,012</u>
<i>Net Change in Fund Balance</i>	(152,383)	(153,228)	(9,277)	143,951
<i>Fund Balance Beginning of Year</i>	251,152	251,152	251,152	-
Prior Year Encumbrances Appropriated	<u>21,797</u>	<u>21,797</u>	<u>21,797</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 120,566</u>	<u>\$ 119,721</u>	<u>\$ 263,672</u>	<u>\$ 143,951</u>

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## Combining Statements – Fiduciary Funds

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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 officer 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.

**Agency Funds (Continued)**

*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 the Ashtabula County Convention and Visitors Bureau, the 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*  
*Recorder's Housing Trust*  
*Public Defenders Indigent*  
*Veterans Service Donations*

*Inheritance Tax*  
*Prepayments*  
*Trailer Tax*  
*Unclaimed Forfeited Land*  
*Homestead and Rollback*

*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, 2017*

	Board of Developmental Disabilities	Children's Trust	County Trust
<b>Assets:</b>			
Equity in pooled cash and cash equivalents	\$ 466,581	\$ 64,183	\$ -
Cash in segregated accounts	-	140,159	33,112
Total assets	<u>466,581</u>	<u>204,342</u>	<u>33,112</u>
<b>Liabilities:</b>			
Accounts payable	<u>246</u>	-	-
<b>Net position:</b>			
Held in trust for Nursing Home	-	-	-
Held in trust for Children's Services	-	204,342	-
Held in trust for Developmental Disabilities	466,335	-	-
Held in trust for law enforcement	-	-	-
Held in trust for scholarship	-	-	33,112
Total net position	<u>\$ 466,335</u>	<u>\$ 204,342</u>	<u>\$ 33,112</u>

**Ashtabula County, Ohio**  
*Combining Statement of Net Position*  
*Private Purpose Trust Funds*  
*December 31, 2017*

	County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 3,999	\$ 47,917	\$ 582,680
Cash in segregated accounts	21,060	114,429	-	308,760
Total assets	21,060	118,428	47,917	891,440
<b>Liabilities:</b>				
Accounts payable	-	-	-	246
<b>Net position:</b>				
Held in trust for Nursing Home	-	-	47,917	47,917
Held in trust for Children's Services	-	-	-	204,342
Held in trust for Developmental Disabilities	-	-	-	466,335
Held in trust for law enforcement	-	118,428	-	118,428
Held in trust for scholarship	21,060	-	-	54,172
Total net position	\$ 21,060	\$ 118,428	\$ 47,917	\$ 891,194

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Net Position*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2017*

	Board of Developmental Disabilities	Children's Trust	County Trust
<b>Additions:</b>			
Investment income	\$ 4,609	\$ 19	\$ 51
Contributions and donations	83,893	9,449	224
Increase in fair market value of investments	-	7,066	828
Other	-	1,828	-
<b>Total additions</b>	<b>88,502</b>	<b>18,362</b>	<b>1,103</b>
<b>Deductions:</b>			
Contractual services	10,293	5,214	-
Materials and supplies	26,282	-	-
Other operating expenses	-	13,000	3,568
<b>Total deductions</b>	<b>36,575</b>	<b>18,214</b>	<b>3,568</b>
Change in net position	51,927	148	(2,465)
<b>Net position at beginning of year</b>	<b>414,408</b>	<b>204,194</b>	<b>35,577</b>
<b>Net position at end of year</b>	<b>\$ 466,335</b>	<b>\$ 204,342</b>	<b>\$ 33,112</b>



**Ashtabula County, Ohio**  
*Combining Statement of Changes in Net Position*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2017*

	County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
<b>Additions:</b>				
Investment income	\$ 22	\$ 23	\$ 853	\$ 5,577
Contributions and donations	683,440	46,894	-	823,900
Increase in fair market value of investments	-	-	-	7,894
Other	-	-	-	1,828
<b>Total additions</b>	<b>683,462</b>	<b>46,917</b>	<b>853</b>	<b>839,199</b>
<b>Deductions:</b>				
Contractual services	-	-	-	15,507
Materials and supplies	-	-	-	26,282
Other operating expenses	668,346	56,381	-	741,295
<b>Total deductions</b>	<b>668,346</b>	<b>56,381</b>	<b>-</b>	<b>783,084</b>
Change in net position	15,116	(9,464)	853	56,115
<b>Net position at beginning of year</b>	<b>5,944</b>	<b>127,892</b>	<b>47,064</b>	<b>835,079</b>
<b>Net position at end of year</b>	<b>\$ 21,060</b>	<b>\$ 118,428</b>	<b>\$ 47,917</b>	<b>\$ 891,194</b>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2017*

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017
<b>District Board of Health</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 916,048	\$ 1,966,140	\$ 2,421,390	\$ 460,798
<b>Liabilities:</b>				
Intergovernmental payable	\$ 3,104	\$ 3,099	\$ 3,104	\$ 3,099
Undistributed monies	892,851	1,942,987	2,398,193	437,645
Accrued wages and benefits	20,093	20,054	20,093	20,054
Total liabilities	<u>\$ 916,048</u>	<u>\$ 1,966,140</u>	<u>\$ 2,421,390</u>	<u>\$ 460,798</u>
<b>Ashtabula County Metroparks</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 674,660	\$ 1,004,413	\$ 685,263	\$ 993,810
<b>Liabilities:</b>				
Intergovernmental payable	\$ 295	\$ 449	\$ 295	\$ 449
Undistributed monies	672,461	1,001,056	683,064	990,453
Accrued wages and benefits	1,904	2,908	1,904	2,908
Total liabilities	<u>\$ 674,660</u>	<u>\$ 1,004,413</u>	<u>\$ 685,263</u>	<u>\$ 993,810</u>
<b>Soil and Water</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 194,997	\$ 158,372	\$ 137,494	\$ 215,875
<b>Liabilities:</b>				
Intergovernmental payable	\$ 167	\$ 294	\$ 167	\$ 294
Undistributed monies	193,750	156,178	136,247	213,681
Accrued wages and benefits	1,080	1,900	1,080	1,900
Total liabilities	<u>\$ 194,997</u>	<u>\$ 158,372</u>	<u>\$ 137,494</u>	<u>\$ 215,875</u>
<b>Family and Children First</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 51,450	\$ 96,724	\$ 88,705	\$ 59,469
<b>Liabilities:</b>				
Intergovernmental payable	\$ 119	\$ 105	\$ 119	\$ 105
Undistributed monies	50,562	95,939	87,817	58,684
Accrued wages and benefits	769	680	769	680
Total liabilities	<u>\$ 51,450</u>	<u>\$ 96,724</u>	<u>\$ 88,705</u>	<u>\$ 59,469</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2017*

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017
<b>Wildlife Conservation-Schools</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 4,352	\$ 4,352	\$ -
<b>Liabilities:</b>				
Undistributed monies	\$ -	\$ 4,352	\$ 4,352	\$ -
<b>Metropolitan Housing Authority</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 40,404	\$ 41,817	\$ 82,221	\$ -
<b>Liabilities:</b>				
Intergovernmental payable	\$ 32,678	\$ -	\$ 32,678	\$ -
Undistributed monies	7,726	41,817	49,543	-
Total liabilities	\$ 40,404	\$ 41,817	\$ 82,221	\$ -
<b>Ashtabula City Permit Fees</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 7,000	\$ 5,500	\$ 1,500
<b>Liabilities:</b>				
Undistributed monies	\$ -	\$ 7,000	\$ 5,500	\$ 1,500
<b>Inmate Agency</b>				
<b>Assets:</b>				
Cash in segregated accounts	\$ 114,443	\$ 307,656	\$ 333,027	\$ 89,072
<b>Liabilities:</b>				
Undistributed monies	\$ 114,443	\$ 307,656	\$ 333,027	\$ 89,072
<b>Undivided General Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 2,801,891	\$ 97,046,770	\$ 95,710,270	\$ 4,138,391
Receivables:				
Taxes	92,770,441	94,939,900	92,770,441	94,939,900
Special assessments	5,140,492	5,344,972	5,140,492	5,344,972
Total assets	\$ 100,712,824	\$ 197,331,642	\$ 193,621,203	\$ 104,423,263
<b>Liabilities:</b>				
Intergovernmental payable	\$ 100,712,824	\$ 197,331,642	\$ 193,621,203	\$ 104,423,263

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2017*

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017
<b>Undivided Local Government</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,485,163	\$ 2,485,163	\$ -
Intergovernmental receivable	768,434	740,749	768,434	740,749
Total assets	<u>\$ 768,434</u>	<u>\$ 3,225,912</u>	<u>\$ 3,253,597</u>	<u>\$ 740,749</u>
<b>Liabilities:</b>				
Intergovernmental payable	<u>\$ 768,434</u>	<u>\$ 3,225,912</u>	<u>\$ 3,253,597</u>	<u>\$ 740,749</u>
<b>Undivided Personal Property Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	<u>\$ -</u>	<u>\$ 1,265,240</u>	<u>\$ 1,265,240</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Intergovernmental payable	<u>\$ -</u>	<u>\$ 1,265,240</u>	<u>\$ 1,265,240</u>	<u>\$ -</u>
<b>Library and Local Government</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 3,136,201	\$ 3,136,201	\$ -
Intergovernmental receivable	1,630,988	1,569,703	1,630,988	1,569,703
Total assets	<u>\$ 1,630,988</u>	<u>\$ 4,705,904</u>	<u>\$ 4,767,189</u>	<u>\$ 1,569,703</u>
<b>Liabilities:</b>				
Intergovernmental payable	<u>\$ 1,630,988</u>	<u>\$ 4,705,904</u>	<u>\$ 4,767,189</u>	<u>\$ 1,569,703</u>
<b>Economic Development</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 42,525	\$ 930,609	\$ 924,015	\$ 49,119
Receivables:				
Taxes	50,271	5,075	50,271	5,075
Total assets	<u>\$ 92,796</u>	<u>\$ 935,684</u>	<u>\$ 974,286</u>	<u>\$ 54,194</u>
<b>Liabilities:</b>				
Intergovernmental payable	<u>\$ 92,796</u>	<u>\$ 935,684</u>	<u>\$ 974,286</u>	<u>\$ 54,194</u>
<b>Ohio Elections Commission</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	<u>\$ -</u>	<u>\$ 4,190</u>	<u>\$ 4,190</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Undistributed monies	<u>\$ -</u>	<u>\$ 4,190</u>	<u>\$ 4,190</u>	<u>\$ -</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2017*

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017
<b>Auto License</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 989,656	\$ 989,656	\$ -
Intergovernmental receivable	486,237	492,179	486,237	492,179
Total assets	<u>\$ 486,237</u>	<u>\$ 1,481,835</u>	<u>\$ 1,475,893</u>	<u>\$ 492,179</u>
<b>Liabilities:</b>				
Intergovernmental payable	<u>\$ 486,237</u>	<u>\$ 1,481,835</u>	<u>\$ 1,475,893</u>	<u>\$ 492,179</u>
<b>Cigarette Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 189	\$ 16,187	\$ 15,961	\$ 415
<b>Liabilities:</b>				
Intergovernmental payable	<u>\$ 189</u>	<u>\$ 16,187</u>	<u>\$ 15,961</u>	<u>\$ 415</u>
<b>Township Gas Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,401,853	\$ 2,401,853	\$ -
Intergovernmental receivable	1,142,597	1,158,714	1,142,597	1,158,714
Total assets	<u>\$ 1,142,597</u>	<u>\$ 3,560,567</u>	<u>\$ 3,544,450</u>	<u>\$ 1,158,714</u>
<b>Liabilities:</b>				
Intergovernmental payable	<u>\$ 1,142,597</u>	<u>\$ 3,560,567</u>	<u>\$ 3,544,450</u>	<u>\$ 1,158,714</u>
<b>Trailer Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 47,225	\$ 447,955	\$ 455,492	\$ 39,688
<b>Liabilities:</b>				
Intergovernmental payable	<u>\$ 47,225</u>	<u>\$ 447,955</u>	<u>\$ 455,492</u>	<u>\$ 39,688</u>
<b>Unclaimed Forfeited Land</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 77,497	-	\$ 77,497	-
<b>Liabilities:</b>				
Undistributed monies	<u>\$ 77,497</u>	<u>-</u>	<u>\$ 77,497</u>	<u>-</u>
<b>Homestead and Rollback</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,089,489	\$ 2,089,489	-
<b>Liabilities:</b>				
Intergovernmental payable	<u>\$ -</u>	<u>\$ 2,089,489</u>	<u>\$ 2,089,489</u>	<u>-</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2017*

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017
<b>Inheritance Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 3,714	\$ 14,369	\$ 18,083	\$ -
<b>Liabilities:</b>				
Intergovernmental payable	\$ 3,714	\$ 14,369	\$ 18,083	\$ -
<b>Prepayments</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 781,095	\$ 1,766,624	\$ 1,752,318	\$ 795,401
<b>Liabilities:</b>				
Intergovernmental payable	\$ 781,095	\$ 1,766,624	\$ 1,752,318	\$ 795,401
<b>Recorders Housing Trust</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 101,231	\$ 381,019	\$ 382,713	\$ 99,537
Accounts receivable	933	1,399	933	1,399
Total assets	\$ 102,164	\$ 382,418	\$ 383,646	\$ 100,936
<b>Liabilities:</b>				
Intergovernmental payable	\$ 102,164	\$ 382,418	\$ 383,646	\$ 100,936
<b>Public Defenders Indigent</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 1,173	\$ 28,375	\$ 27,416	\$ 2,132
Accounts receivable	1,838	2,672	1,838	2,672
Total assets	\$ 3,011	\$ 31,047	\$ 29,254	\$ 4,804
<b>Liabilities:</b>				
Intergovernmental payable	\$ 1,173	-	\$ 1,173	-
Undistributed monies	1,838	31,047	28,081	4,804
Total Liabilities	\$ 3,011	\$ 31,047	\$ 29,254	\$ 4,804

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2017*

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017
<b>Payroll Clearing</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 935,908	\$ 1,877	\$ 251,352	\$ 686,433
<b>Liabilities</b>				
Undistributed monies	\$ 935,908	\$ 1,877	\$ 251,352	\$ 686,433
<b>Court Agency</b>				
<b>Assets:</b>				
Cash in segregated accounts	\$ 596,632	\$ 13,604,881	\$ 13,646,186	\$ 555,327
<b>Liabilities:</b>				
Undistributed monies	\$ 596,632	\$ 13,604,881	\$ 13,646,186	\$ 555,327
<b>County Agency</b>				
<b>Assets:</b>				
Cash in segregated accounts	\$ 543,574	\$ 2,304,892	\$ 2,625,893	\$ 222,573
<b>Liabilities:</b>				
Undistributed monies	\$ 543,574	\$ 2,304,892	\$ 2,625,893	\$ 222,573
<b>Law Library</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 1,526	\$ -	\$ -	\$ 1,526
<b>Liabilities:</b>				
Intergovernmental payable	\$ 1,526	\$ -	\$ -	\$ 1,526
<b>Significant Areas</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 26,170	\$ -	\$ -	\$ 26,170
<b>Liabilities:</b>				
Undistributed monies	\$ 26,170	\$ -	\$ -	\$ 26,170
<b>Veterans Service Donations</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 105	\$ 465	\$ -	\$ 570
<b>Liabilities:</b>				
Undistributed monies	\$ 105	\$ 465	\$ -	\$ 570
<b>Insurances</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 10,305	\$ -	\$ -	\$ 10,305
<b>Liabilities:</b>				
Undistributed monies	\$ 10,305	\$ -	\$ -	\$ 10,305

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2017*

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017
<b>All Agency Funds</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 6,708,113	\$ 116,284,860	\$ 115,411,834	\$ 7,581,139
Cash in segregated accounts	1,254,649	16,217,429	16,605,106	866,972
Receivables:				
Taxes	92,820,712	94,944,975	92,820,712	94,944,975
Accounts	2,771	4,071	2,771	4,071
Special assessments	5,140,492	5,344,972	5,140,492	5,344,972
Intergovernmental receivable	4,028,256	3,961,345	4,028,256	3,961,345
Total assets	<u>\$ 109,954,993</u>	<u>\$ 236,757,652</u>	<u>\$ 234,009,171</u>	<u>\$ 112,703,474</u>
<b>Liabilities:</b>				
Accrued wages and benefits	\$ 23,846	\$ 25,542	\$ 23,846	\$ 25,542
Intergovernmental payable	105,807,325	217,227,773	213,654,383	109,380,715
Undistributed monies	4,123,822	19,504,337	20,330,942	3,297,217
Total liabilities	<u>\$ 109,954,993</u>	<u>\$ 236,757,652</u>	<u>\$ 234,009,171</u>	<u>\$ 112,703,474</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.

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>S2-S11</b>
<b>Revenue Capacity</b> 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.	<b>S12-S23</b>
<b>Debt Capacity</b> 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.	<b>S24-S31</b>
<b>Economic and Demographic Information</b> 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.	<b>S32-S33</b>
<b>Operating Information</b> 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.	<b>S34-S43</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**Ashtabula County, Ohio**  
*Net Position by Component*  
*Last Ten Years*  
*(accrual basis of accounting)*

	2017	2016	2015	2014
<b>Governmental activities:</b>				
Net investment in capital assets	\$ 130,292,101	\$ 129,784,532	\$ 127,517,196	\$ 125,996,209
Restricted for:				
Capital projects	2,643,794	2,551,809	2,710,345	2,949,379
Debt service	-	-	274,611	279,711
Roads and bridges	3,136,405	3,456,399	3,366,857	3,313,360
Health and human services	7,019,048	7,059,979	2,167,987	908,928
Grant programs	4,632,752	4,548,447	4,408,786	4,178,747
Community development	3,958,499	3,783,150	4,096,322	3,876,794
Real estate assessment	1,776,648	1,633,627	1,432,052	1,200,239
Other purposes	3,103,998	3,502,886	8,336,609	3,423,574
Unrestricted (deficit)	<u>(7,311,520)</u>	<u>(5,669,950)</u>	<u>(4,359,221)</u>	<u>231,265</u>
Total governmental activities net position	<u>149,251,725</u>	<u>150,650,879</u>	<u>149,951,544</u>	<u>146,358,206</u>
<b>Business-type activities:</b>				
Net investment in capital assets	19,018,635	17,624,079	16,719,350	16,273,676
Restricted	507,060	266,611	539,295	366,247
Unrestricted	<u>8,738,949</u>	<u>8,399,468</u>	<u>8,207,223</u>	<u>7,606,200</u>
Total Business-type activities net position	<u>28,264,644</u>	<u>26,290,158</u>	<u>25,465,868</u>	<u>24,246,123</u>
<b>Primary government:</b>				
Net investment in capital assets	149,310,736	147,408,611	144,236,546	142,269,885
Restricted	26,778,204	26,802,908	27,332,864	20,496,979
Unrestricted	<u>1,427,429</u>	<u>2,729,518</u>	<u>3,848,002</u>	<u>7,837,465</u>
Total primary government net position	<u>\$ 177,516,369</u>	<u>\$ 176,941,037</u>	<u>\$ 175,417,412</u>	<u>\$ 170,604,329</u>

2013	2012	2011	2010	2009	2008
\$ 122,317,368	\$ 123,369,001	\$ 135,710,695	\$ 134,226,345	\$ 137,122,688	\$ 135,049,540
4,074,031	1,284,586	2,390,290	3,694,675	666,692	790,308
995,630	1,194,320	253,459	505,297	687,368	407,429
5,829,894	5,791,537	6,317,483	6,407,851	6,253,834	5,922,220
16,598,845	15,277,537	18,348,911	17,196,985	17,179,567	19,323,983
4,458,717	4,042,124	1,200,598	1,399,989	830,363	851,049
3,004,823	3,154,886	2,416,172	2,293,903	3,579,217	3,577,127
1,489,928	1,574,592	1,419,519	1,145,082	1,009,387	983,919
4,773,744	4,698,041	4,358,241	3,838,439	2,853,738	4,048,017
5,998,813	6,535,308	8,109,690	6,000,615	4,629,122	4,036,741
169,541,793	166,921,932	180,525,058	176,709,181	174,811,976	174,990,333
16,090,901	16,012,657	3,404,685	2,467,945	1,244,470	2,304,505
404,704	359,769	344,252	163,472	163,472	299,129
7,127,112	6,695,620	6,381,201	6,565,924	5,661,111	5,481,304
23,622,717	23,068,046	10,130,138	9,197,341	7,069,053	8,084,938
138,408,269	139,381,658	139,115,380	136,694,290	138,367,158	137,354,045
41,630,316	37,377,392	37,048,925	36,645,693	33,223,638	36,203,181
13,125,925	13,230,928	14,490,891	12,566,539	10,290,233	9,518,045
\$ 193,164,510	\$ 189,989,978	\$ 190,655,196	\$ 185,906,522	\$ 181,881,029	\$ 183,075,271

**Ashtabula County, Ohio**  
*Changes in Net Position*  
*Last Ten Years*  
*(accrual basis of accounting)*

	2017	2016	2015	2014
<b>Expenses:</b>				
Governmental activities:				
General government:				
Legislative and executive	\$ 11,778,024	\$ 10,372,652	\$ 9,941,789	\$ 10,305,234
Judicial	7,276,305	6,771,150	5,691,952	5,621,018
Public safety	12,227,243	11,162,207	10,588,216	10,173,458
Public works	7,301,553	7,240,104	6,738,550	8,923,032
Health	19,260,104	17,239,570	17,670,371	16,988,104
Human services	34,249,473	31,381,676	28,915,096	30,061,719
Conservation and recreation	278,149	265,947	341,895	262,862
Interest and fiscal charges	597,892	607,792	622,948	643,325
Total governmental activities expenses	<u>92,968,743</u>	<u>85,041,098</u>	<u>80,510,817</u>	<u>82,978,752</u>
Business-type activities:				
Sewer	3,108,491	2,564,836	2,479,357	2,307,012
Water	4,094,807	4,055,451	3,858,151	3,954,211
Geneva State Park Lodge	800,100	1,460,530	956,746	1,085,669
Total business-type activities expenses	<u>8,003,398</u>	<u>8,080,817</u>	<u>7,294,254</u>	<u>7,346,892</u>
Total primary government expenses	<u>100,972,141</u>	<u>93,121,915</u>	<u>87,805,071</u>	<u>90,325,644</u>
<b>Program revenues:</b>				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive	4,273,344	4,207,177	4,073,973	3,947,024
Judicial	1,960,075	1,896,540	1,999,793	2,010,996
Public safety	1,826,632	1,734,418	1,731,663	1,693,111
Public works	484,667	600,287	401,334	341,125
Health	763,782	419,840	405,295	369,254
Human services	3,579,735	3,471,500	3,685,426	3,903,972
Operating grants and contributions:				
General government:				
Legislative and executive	1,176,493	358,013	1,378,660	2,216,218
Judicial	52,990	689,025	503,486	491,399
Public safety	2,103,104	1,948,327	1,709,885	1,957,978
Public works	6,604,806	7,009,891	6,839,979	6,618,097
Health	7,537,009	6,463,688	6,257,971	6,860,966
Human services	22,499,764	18,654,022	18,898,363	17,853,119
Capital grants and contributions:				
General government:				
Legislative and executive	-	-	95,254	-
Public works	170,146	2,291,595	664,283	2,927,945
Total governmental activities program revenues	<u>\$ 53,032,547</u>	<u>\$ 49,744,323</u>	<u>\$ 48,645,365</u>	<u>\$ 51,191,204</u>

	2013	2012	2011	2010	2009	2008
\$	10,247,854	\$ 9,958,961	\$ 9,414,588	\$ 10,988,073	\$ 9,530,210	\$ 9,713,341
	5,500,672	5,506,213	4,713,319	4,605,306	4,483,633	4,697,277
	9,283,900	9,190,013	8,303,651	8,040,602	9,366,954	9,998,879
	7,139,746	6,736,690	7,212,773	8,355,616	6,581,697	6,937,219
	16,802,786	22,422,766	25,481,843	29,031,309	26,981,293	25,237,135
	29,675,421	30,121,178	31,080,444	33,562,429	38,648,073	38,058,203
	289,418	253,148	235,974	94,589	271,677	333,080
	1,325,783	195,518	327,197	189,559	215,616	246,647
	<u>80,265,580</u>	<u>84,384,487</u>	<u>86,769,789</u>	<u>94,867,483</u>	<u>96,079,153</u>	<u>95,221,781</u>
	2,303,060	2,064,648	1,575,739	2,667,108	2,807,235	2,785,843
	3,801,011	3,836,641	3,830,847	3,712,901	3,892,813	3,896,909
	1,043,156	1,676,823	2,036,233	2,585,356	2,264,367	2,232,794
	<u>7,147,227</u>	<u>7,578,112</u>	<u>7,442,819</u>	<u>8,965,365</u>	<u>8,964,415</u>	<u>8,915,546</u>
	<u>87,412,807</u>	<u>91,962,599</u>	<u>94,212,608</u>	<u>103,832,848</u>	<u>105,043,568</u>	<u>104,137,327</u>
	2,973,958	2,980,968	3,150,425	3,575,906	4,103,331	3,971,931
	2,129,707	2,190,721	2,043,608	2,040,017	2,398,814	1,937,930
	2,795,781	2,419,632	2,956,235	2,453,188	1,995,612	2,018,124
	589,198	494,801	92,803	404,246	371,877	116,642
	434,513	653,870	1,043,291	1,192,401	1,172,227	1,565,717
	3,611,138	3,788,947	3,391,544	4,201,928	4,464,645	4,163,880
	21,776	-	1,276,266	2,343,966	1,127,003	608,370
	18,000	-	-	-	-	-
	1,861,923	1,188,771	915,660	1,337,410	959,159	1,095,234
	6,656,231	5,849,128	1,351	-	-	-
	6,702,459	12,127,970	18,851,089	20,137,300	18,557,596	17,401,147
	17,461,571	18,064,091	22,382,359	24,554,773	28,976,956	27,965,243
	792,561	1,209,965	-	-	-	-
	<u>321,427</u>	<u>4,653</u>	<u>1,719,767</u>	<u>2,186,974</u>	<u>479,594</u>	<u>488,214</u>
\$	<u>46,370,243</u>	<u>\$ 50,973,517</u>	<u>\$ 57,824,398</u>	<u>\$ 64,428,109</u>	<u>\$ 64,606,814</u>	<u>\$ 61,332,432</u>

(Continued)

**Ashtabula County, Ohio**  
*Changes in Net Position (Continued)*  
*Last Ten Years*  
*(accrual basis of accounting)*

	2017	2016	2015	2014
<b>Business-type activities:</b>				
Charges for services				
Sewer	\$ 2,928,483	\$ 2,489,085	\$ 2,606,953	\$ 3,043,091
Water	4,237,632	4,066,332	4,236,116	4,111,987
Geneva State Park Lodge	141,667	91,470	-	-
Operating grants and contributions	355,094	492,624	514,160	380,100
Capital grants and contributions	1,035,389	778,750	236,881	200,010
Total business-type activities				
program revenues	8,698,265	7,918,261	7,594,110	7,735,188
Total primary government				
program revenues	61,730,812	57,662,584	56,239,475	58,926,392
<b>Net (expense)/revenue:</b>				
Governmental activities	(39,936,196)	(35,296,775)	(31,865,452)	(31,787,548)
Business-type activities	694,867	(162,556)	299,856	388,296
Total primary government				
net (expense)/revenue	(39,241,329)	(35,459,331)	(31,565,596)	(31,399,252)
<b>General revenues and other changes in net position:</b>				
<b>Governmental activities:</b>				
Property taxes levied for:				
General purposes	3,076,345	3,153,806	3,140,155	3,173,122
Health	7,308,470	7,461,680	6,938,577	6,917,699
Human services	5,286,059	5,413,836	5,000,933	4,212,299
Capital outlay	-	-	-	-
Debt service	848,601	869,375	866,359	875,312
Permissive sales tax imposed for:				
General purposes	10,398,537	10,802,770	10,852,990	11,232,889
Grants and entitlements not				
restricted to specific programs	7,259,188	4,629,724	4,931,901	5,140,961
Investment earnings	558,173	198,544	405,953	469,420
Miscellaneous	4,792,630	4,074,542	3,919,422	4,162,940
Transfers & contributions	(990,961)	(608,167)	(597,500)	(554,800)
Extraordinary item	-	-	-	-
Total governmental activities	38,537,042	35,996,110	35,458,790	35,629,842
<b>Business-type activities:</b>				
Investment earnings	33,169	14,155	6,255	5,623
Miscellaneous	205,489	314,524	266,134	264,302
Bed tax	50,000	50,000	50,000	50,000
Transfers & contributions	990,961	608,167	597,500	554,800
Total business-type activities	1,279,619	986,846	919,889	874,725
Total primary government	39,816,661	36,982,956	36,378,679	36,504,567
<b>Change in net position:</b>				
Governmental activities	(1,399,154)	699,335	3,593,338	3,842,294
Business-type activities	1,974,486	824,290	1,219,745	1,263,021
Total primary government				
change in net position	\$ 575,332	\$ 1,523,625	\$ 4,813,083	\$ 5,105,315

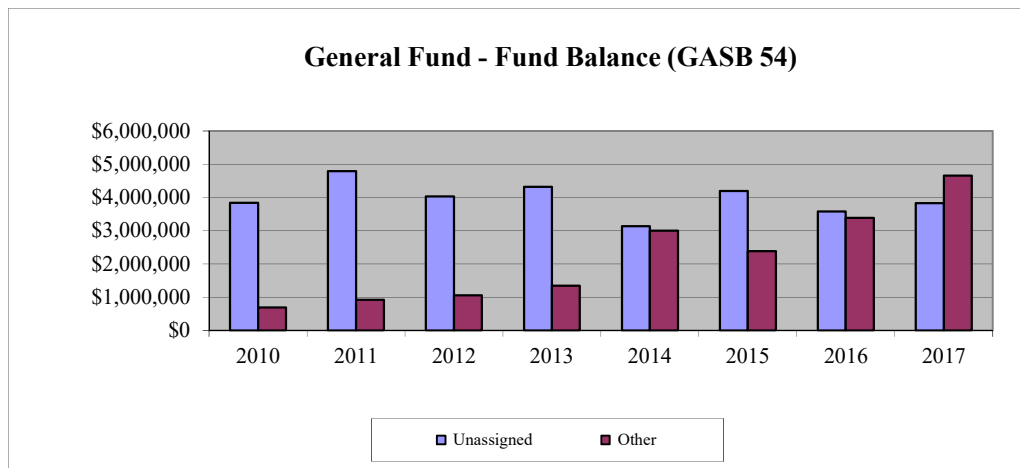


	2013	2012	2011	2010	2009	2008
\$	2,582,607	\$ 2,618,203	\$ 1,916,841	\$ 2,210,638	\$ 2,259,086	\$ 2,061,366
	4,080,151	3,963,559	3,976,951	3,661,813	3,238,236	3,326,833
	-	-	-	-	-	-
	365,710	361,185	489,278	304,000	182,709	-
	506,214	158,624	250,372	2,416,303	674,663	484,713
	<u>7,534,682</u>	<u>7,101,571</u>	<u>6,633,442</u>	<u>8,592,754</u>	<u>6,354,694</u>	<u>5,872,912</u>
	<u>53,904,925</u>	<u>58,075,088</u>	<u>64,457,840</u>	<u>73,199,568</u>	<u>70,961,508</u>	<u>67,205,344</u>
	(33,895,337)	(33,410,970)	(28,945,391)	(30,439,374)	(31,472,339)	(33,889,349)
	387,455	(476,541)	(809,377)	(372,611)	(2,609,721)	(3,042,634)
	<u>(33,507,882)</u>	<u>(33,887,511)</u>	<u>(29,754,768)</u>	<u>(30,811,985)</u>	<u>(34,082,060)</u>	<u>(36,931,983)</u>
	2,996,029	3,488,300	3,518,914	3,603,209	3,585,648	3,677,121
	6,594,621	6,962,546	6,424,952	6,294,301	6,239,428	6,546,025
	4,716,936	5,006,578	3,908,280	3,810,344	3,773,521	3,928,144
	-	-	150,742	-	15,773	15,485
	941,982	955,029	888,230	869,730	861,166	840,807
	<u>9,770,782</u>	<u>9,207,656</u>	<u>8,956,657</u>	<u>8,570,869</u>	<u>7,938,932</u>	<u>8,486,298</u>
	4,627,373	3,776,224	8,026,979	9,155,651	8,749,686	9,157,496
	382,261	568,102	516,914	449,604	567,042	1,610,343
	3,781,814	2,884,245	1,620,434	609,404	674,110	447,923
	28,000	(1,406,617)	(1,250,834)	(1,026,533)	(1,111,324)	(1,142,936)
	2,675,400	-	-	-	-	-
	<u>36,515,198</u>	<u>31,442,063</u>	<u>32,761,268</u>	<u>32,336,579</u>	<u>31,293,982</u>	<u>33,566,706</u>
	5,558	2,885	580	309,472	164,341	200,153
	139,658	209,864	140,330	876,444	417	1,069
	50,000	50,000	350,430	288,450	317,754	485,709
	(28,000)	1,406,617	1,250,834	1,026,533	1,111,324	1,142,936
	<u>167,216</u>	<u>1,669,366</u>	<u>1,742,174</u>	<u>2,500,899</u>	<u>1,593,836</u>	<u>1,829,867</u>
	<u>36,682,414</u>	<u>33,111,429</u>	<u>34,503,442</u>	<u>34,837,478</u>	<u>32,887,818</u>	<u>35,396,573</u>
	2,619,861	(1,968,907)	3,815,877	1,897,205	(178,357)	(322,643)
	554,671	1,192,825	932,797	2,128,288	(1,015,885)	(1,212,767)
\$	<u>3,174,532</u>	<u>(776,082)</u>	<u>4,748,674</u>	<u>4,025,493</u>	<u>(1,194,242)</u>	<u>(1,535,410)</u>

**Ashtabula County, Ohio**  
*Fund Balances, Governmental Funds*  
*Last Ten Years (1)*  
*(modified accrual basis of accounting)*

	2017	2016	2015	2014
<b>General fund:</b>				
Nonspendable	\$ 544,733	\$ 503,102	\$ 733,582	\$ 715,696
Restricted	-	-	-	-
Committed	1,035,345	1,072,642	742,521	615,075
Assigned	3,080,412	1,810,896	904,095	1,666,129
Unassigned	3,824,615	3,580,816	4,198,410	3,135,762
Reserved	n/a	n/a	n/a	n/a
Unreserved	n/a	n/a	n/a	n/a
<i>Total general fund</i>	<u>8,485,105</u>	<u>6,967,456</u>	<u>6,578,608</u>	<u>6,132,662</u>
<b>All other governmental funds:</b>				
Nonspendable	\$ 2,238,653	\$ 2,529,353	\$ 2,490,116	\$ 2,617,389
Restricted	34,328,114	31,490,274	31,503,253	30,658,848
Committed	427,891	557,024	493,522	630,272
Assigned	-	-	-	-
Unassigned (deficit)	(30,903)	(25,512)	(17,007)	(29,938)
Reserved	n/a	n/a	n/a	n/a
Unreserved, undesignated, Reported in:				
Special revenue funds	n/a	n/a	n/a	n/a
Debt service fund	n/a	n/a	n/a	n/a
Capital projects funds	n/a	n/a	n/a	n/a
<b>Total all other governmental funds</b>	<u>36,963,755</u>	<u>34,551,139</u>	<u>34,469,884</u>	<u>33,876,571</u>
<b>Total governmental funds</b>	<u>\$ 45,448,860</u>	<u>\$ 41,518,595</u>	<u>\$ 41,048,492</u>	<u>\$ 40,009,233</u>

(1) The County implemented GASB Statement No. 54 in 2011



	2013	2012	2011	2010	2009	2008
\$	626,692	\$ 608,402	\$ 470,890	\$ 438,440	n/a	n/a
	-	-	-	-	n/a	n/a
	401,759	231,348	-	90,000	n/a	n/a
	313,446	209,288	443,829	157,541	n/a	n/a
	4,324,662	4,030,663	4,793,147	3,835,535	n/a	n/a
	n/a	n/a	n/a	n/a	188,320	209,808
	n/a	n/a	n/a	n/a	2,682,652	2,622,582
	<u>5,666,559</u>	<u>5,079,701</u>	<u>5,707,866</u>	<u>4,521,516</u>	<u>2,870,972</u>	<u>2,832,390</u>
\$	2,236,994	\$ 2,152,865	\$ 2,473,993	\$ 2,229,504	n/a	n/a
	33,301,657	30,014,526	31,083,737	30,927,558	n/a	n/a
	617,022	596,340	536,999	536,401	n/a	n/a
	-	-	-	-	n/a	n/a
	(46,539)	(32,111)	-	-	n/a	n/a
	n/a	n/a	n/a	n/a	4,413,772	2,662,714
	n/a	n/a	n/a	n/a	25,822,021	30,007,554
	n/a	n/a	n/a	n/a	579,287	404,580
	n/a	n/a	n/a	n/a	668,487	777,244
	<u>36,109,134</u>	<u>32,731,620</u>	<u>34,094,729</u>	<u>33,693,463</u>	<u>31,483,567</u>	<u>33,852,092</u>
\$	<u>41,775,693</u>	<u>\$ 37,811,321</u>	<u>\$ 39,802,595</u>	<u>\$ 38,214,979</u>	<u>\$ 34,354,539</u>	<u>\$ 36,684,482</u>

**Ashtabula County, Ohio**  
*Changes in Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(modified accrual basis of accounting)*

	2017	2016	2015	2014
<b>Revenues:</b>				
Property taxes	\$ 17,348,251	\$ 17,007,843	\$ 16,020,699	\$ 15,161,402
Permissive sales taxes	10,572,193	10,851,793	10,698,746	10,252,269
Charges for services	11,586,752	11,257,666	11,221,217	11,452,457
Licenses and permits	187,254	184,926	165,321	118,556
Fines and forfeitures	666,805	679,637	709,779	670,520
Intergovernmental	46,879,145	41,952,427	40,866,642	42,472,247
Special assessments	202,851	375,950	414,862	259,586
Interest	676,026	339,569	560,758	570,931
Contributions and donations	36,377	15,792	35,626	12,964
Other	4,377,968	3,540,905	3,424,393	3,593,207
<i>Total revenues</i>	<u>92,533,622</u>	<u>86,206,508</u>	<u>84,118,043</u>	<u>84,564,139</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive	10,494,983	9,530,818	9,982,748	10,030,820
Judicial	6,600,477	6,525,163	5,726,483	5,575,064
Public safety	11,585,961	10,369,195	10,696,424	10,398,540
Public works	6,791,089	9,623,308	7,688,252	10,133,780
Health	18,000,216	17,123,492	17,176,128	16,657,254
Human services	32,740,885	30,016,071	28,892,652	29,695,371
Conservation and recreation	278,149	265,947	341,895	262,862
Capital outlay	304,047	565,683	473,944	1,299,800
Debt service:				
Principal retirement	959,091	964,438	960,608	953,502
Interest and fiscal charges	624,222	637,715	653,897	673,388
Payment to refunded bond escrow agent	-	-	-	-
<i>Total expenditures</i>	<u>88,379,120</u>	<u>85,621,830</u>	<u>82,593,031</u>	<u>85,680,381</u>
Excess of revenues over (under) expenditures	<u>4,154,502</u>	<u>584,678</u>	<u>1,525,012</u>	<u>(1,116,242)</u>
<b>Other financing sources (uses):</b>				
Inception of capital lease	-	-	150,625	-
Proceeds of refunding bonds issued	-	-	-	-
Premium on refunding bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Proceeds of bonds	900,000	-	-	-
Proceeds of loans	-	100,000	50,000	-
Proceeds of notes	-	375,000	-	-
Contributions to lodge	(481,711)	(297,168)	(250,000)	(250,000)
Proceeds from sale of capital assets	2,350	90,647	11,122	9,382
Transfers in	1,444,048	1,581,480	1,725,477	1,926,864
Transfers out	(2,088,924)	(1,964,534)	(2,172,977)	(2,336,464)
<i>Total other financing sources (uses)</i>	<u>(224,237)</u>	<u>(114,575)</u>	<u>(485,753)</u>	<u>(650,218)</u>
Extraordinary item	-	-	-	-
<i>Net change in fund balances</i>	<u>\$ 3,930,265</u>	<u>\$ 470,103</u>	<u>\$ 1,039,259</u>	<u>\$ (1,766,460)</u>
Debt service as a percentage of noncapital expenditures	1.8%	1.9%	2.0%	1.9%

	2013	2012	2011	2010	2009	2008
\$	16,195,726	\$ 16,209,020	\$ 14,677,835	\$ 14,600,532	\$ 14,758,619	\$ 14,993,453
	9,702,080	9,222,158	8,928,466	8,537,786	7,916,309	8,522,192
	11,341,488	11,246,801	11,785,638	12,949,077	12,945,580	12,463,916
	138,472	130,443	20,275	50,712	44,232	50,164
	804,366	847,474	669,762	710,385	1,281,517	1,027,358
	38,890,155	42,317,643	52,588,554	58,836,821	58,985,179	57,123,120
	271,496	199,759	199,155	197,103	200,719	196,912
	382,261	568,102	516,914	449,604	567,041	1,610,343
	49,775	54,005	41,420	160,479	168,339	221,343
	2,803,646	2,332,527	1,620,434	609,404	674,109	439,463
	80,579,465	83,127,932	91,048,453	97,101,903	97,541,644	96,648,264
	9,909,141	9,573,289	9,107,102	10,716,405	9,264,265	9,452,363
	5,360,086	5,167,559	4,648,458	4,511,706	4,417,533	4,604,046
	9,256,228	8,932,587	8,140,160	7,774,830	9,201,078	9,830,284
	7,315,545	6,592,907	6,978,890	8,115,295	6,361,558	6,779,874
	16,445,831	22,265,198	25,186,929	27,988,775	26,820,928	24,883,395
	29,293,524	29,917,322	30,859,303	32,981,732	38,523,929	37,877,520
	289,418	253,148	235,974	94,589	271,677	333,080
	920,376	1,436,084	2,338,621	2,537,555	2,396,203	1,206,032
	1,543,667	395,317	615,842	513,062	1,286,154	1,090,169
	1,440,740	241,197	243,669	193,939	223,511	259,321
	11,701,935	-	-	-	-	-
	93,476,491	84,774,608	88,354,948	95,427,888	98,766,836	96,316,084
	(12,897,026)	(1,646,676)	2,693,505	1,674,015	(1,225,192)	332,180
	243,225	-	135,523	531,003	107,000	105,713
	18,395,000	-	-	-	-	-
	1,001,606	-	-	-	-	-
	(5,389,333)	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	3,000,000	149,714	-
	-	800,000	-	-	-	-
	(225,000)	(300,000)	-	-	-	-
	-	-	9,422	361,161	15,231	32,685
	2,388,688	2,065,949	1,671,477	3,065,402	4,375,110	5,268,075
	(2,228,188)	(3,216,736)	(2,922,311)	(4,771,141)	(5,751,806)	(6,741,543)
	14,185,998	(650,787)	(1,105,889)	2,186,425	(1,104,751)	(1,335,070)
	2,675,400	-	-	-	-	-
\$	3,964,372	\$ (2,297,463)	\$ 1,587,616	\$ 3,860,440	\$ (2,329,943)	\$ (1,002,890)

15.9%

0.8%

1.0%

0.8%

1.6%

1.4%

**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
2017	\$ 1,381,487,020	\$ 315,092,850	\$ 4,847,371,057	\$ 115,040,940	\$ 130,728,341
2016	1,380,084,800	329,755,950	4,885,259,286	110,918,420	126,043,659
2015	1,377,097,030	320,880,580	4,851,364,600	107,950,050	122,670,511
2014	1,359,475,900	356,435,870	4,902,605,057	98,378,680	111,793,955
2013	1,354,604,520	343,315,880	4,851,201,143	91,285,630	103,733,670
2012	1,352,676,560	313,264,790	4,759,832,429	88,675,130	100,767,193
2011	1,455,627,750	334,894,990	5,115,779,257	87,490,730	99,421,284
2010	1,454,018,350	338,667,620	5,121,959,914	82,896,240	94,200,273
2009	1,441,613,360	330,250,650	5,062,468,600	84,441,360	95,956,091
2008	1,324,982,790	308,834,290	4,668,048,800	83,439,520	94,817,636

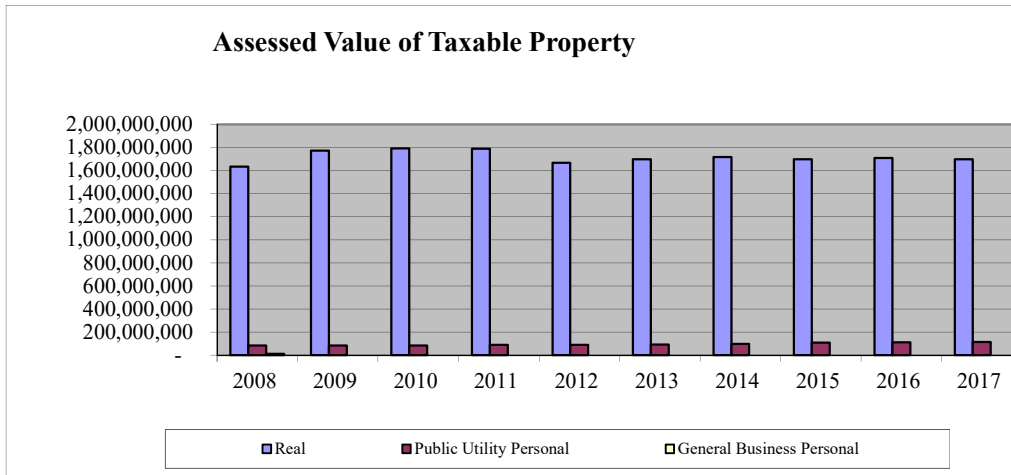
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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.

**Source:** Office of the County Auditor, Ashtabula County, Ohio

Tangible Personal Property				Total			
General Business							
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	Weighted Average Tax Rate		
\$ -	\$ -	\$ 1,811,620,810	\$ 4,978,099,398	36.39%	10.328169		
-	-	1,820,759,170	5,011,302,945	36.33%	10.314494		
-	-	1,805,927,660	4,974,035,111	36.31%	9.814403		
-	-	1,814,290,450	5,014,399,012	36.18%	9.825686		
-	-	1,789,206,030	4,954,934,813	36.11%	9.288593		
-	-	1,754,616,480	4,860,599,622	36.10%	9.278699		
-	-	1,878,013,470	5,215,200,541	36.01%	9.260835		
-	-	1,875,582,210	5,216,160,187	35.96%	8.806351		
-	-	1,856,305,370	5,158,424,691	35.99%	8.782952		
11,636,920	93,095,360	1,728,893,520	4,855,961,796	35.60%	8.804623		



**Ashtabula County, Ohio**  
*Property Tax Rates - County*  
(per \$1,000 of assessed value)  
*Last Ten Years*

<b>Collection Year</b>	2017	2016	2015	2014
<b>Unvoted Millage</b>				
Operating	\$ 1.97	\$ 1.97	\$ 1.97	\$ 1.97
Permanent Improvement	-	-	-	-
Debt	<u>0.54</u>	<u>0.54</u>	<u>0.54</u>	<u>0.54</u>
<b>Voted Millage - by levy</b>				
1985 MHRS (648 Board) Operating - 5 years				
Residential/Agricultural Real	-	-	0.271131	0.273894
Commercial/Industrial and Public Utility Real	-	-	0.444237	0.407394
General Business and Public Utility Personal	-	-	0.60	0.60
1990 MRDD (169 Board) Operating - 5 years				
Residential/Agricultural Real	0.227455	0.226800	0.225942	0.228245
Commercial/Industrial and Public Utility Real	0.383892	0.378566	0.373731	0.342735
General Business and Public Utility Personal	0.50	0.50	0.50	0.50
1997 MRDD (169 Board) Operating - continuing				
Residential/Agricultural Real	0.894890	0.892312	0.888938	0.898000
Commercial/Industrial and Public Utility Real	1.255610	1.238191	1.222376	1.120997
General Business and Public Utility Personal	1.33	1.33	1.33	1.33
1999 MRDD (169 Board) Operating - 10 years				
Residential/Agricultural Real	1.345700	1.341824	1.336750	1.350376
Commercial/Industrial and Public Utility Real	1.888136	1.861942	1.838160	1.685710
General Business and Public Utility Personal	2.00	2.00	2.00	2.00
2000 Senior Services - 5 years				
Residential/Agricultural Real	-	-	0.768323	0.776155
Commercial/Industrial and Public Utility Real	-	-	0.919080	0.842855
General Business and Public Utility Personal	-	-	1.00	1.00
2003 MRDD (169 Board) Operating - 7 years				
Residential/Agricultural Real	1.210309	1.206823	1.202260	1.214516
Commercial/Industrial and Public Utility Real	1.330000	1.330000	1.330000	0.020646
General Business and Public Utility Personal	1.33	1.33	1.33	1.33
2007 Children Services Operating - 5 years				
Residential/Agricultural Real	1.743936	1.738913	1.732339	1.750000
Commercial/Industrial and Public Utility Real	1.750000	1.750000	1.750000	1.750000
General Business and Public Utility Personal	1.75	1.75	1.75	1.75
2014 Children Services Operating - 5 years				
Residential/Agricultural Real	0.498267	0.496832	0.494954	-
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	-
General Business and Public Utility Personal	0.50	0.50	0.50	-



2013	2012	2011	2010	2009	2008
\$ 1.97	\$ 1.97	\$ 1.97	\$ 1.97	\$ 1.97	\$ 1.97
-	-	-	-	0.01	0.01
0.54	0.54	0.54	0.54	0.54	0.54
0.273606	0.273381	0.254043	0.253733	0.253477	0.272032
0.405118	0.404546	0.373808	0.368142	0.365758	0.393623
0.60	0.60	0.60	0.60	0.60	0.60
0.228005	0.227818	0.211702	0.211444	0.211231	0.226694
0.340820	0.340339	0.314480	0.309713	0.307708	0.331150
0.50	0.50	0.50	0.50	0.50	0.50
0.897054	0.896318	0.832915	0.831899	0.831058	0.891895
1.114733	1.113162	1.028583	1.012991	1.006433	1.083106
1.33	1.33	1.33	1.33	1.33	1.33
1.348954	1.347848	1.252504	1.250976	1.249712	1.341196
1.676290	1.673928	1.546742	1.523296	1.513434	1.628732
2.00	2.00	2.00	2.00	2.00	2.00
0.775337	0.774701	0.719900	0.719022	0.718296	0.770878
0.838145	0.836964	0.773371	0.761648	0.756717	0.814366
1.00	1.00	1.00	1.00	1.00	1.00
1.213237	1.212241	1.126490	1.125116	1.123980	1.206259
1.295262	1.293435	1.195159	1.177042	1.169421	1.258511
1.33	1.33	1.33	1.33	1.33	1.33
1.750000	1.750000	1.633378	1.631386	1.629740	1.749042
1.750000	1.750000	1.661905	1.636712	1.626115	1.750000
1.75	1.75	1.75	1.75	1.75	1.75
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

**Ashtabula County, Ohio**  
*Property Tax Rates - County*  
(per \$1,000 of assessed value)  
*Last Ten Years*

<b>Collection Year</b>	2017	2016	2015	2014
<b>Voted Millage - by levy</b>				
2015 MHRS (648 Board) Operating - 5 years				
Residential/Agricultural Real	\$ 0.600000	\$ 0.600000	\$ -	\$ -
Commercial/Industrial and Public Utility Real	0.600000	0.600000	-	-
General Business and Public Utility Personal	0.60	0.60	-	-
2015 Senior Services - 5 years				
Residential/Agricultural Real	1.000000	1.000000	-	-
Commercial/Industrial and Public Utility Real	1.000000	1.000000	-	-
General Business and Public Utility Personal	1.00	1.00	-	-
<b>Total voted millage by type of property</b>				
Residential/Agricultural Real	7.520557	7.503504	6.920637	6.491186
Commercial/Industrial and Public Utility Real	8.707638	8.658699	8.377584	7.452231
General Business and Public Utility Personal	9.01	9.01	9.01	8.51
<b>Total millage by type of property</b>				
Residential/Agricultural Real	10.030557	10.013504	9.430637	9.001186
Commercial/Industrial and Public Utility Real	11.217638	11.168699	10.887584	9.962231
General Business and Public Utility Personal	11.52	11.52	11.52	11.02

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

2013	2012	2011	2010	2009	2008
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6.486193	6.482307	6.030932	6.023576	6.017494	6.457996
7.420367	7.412374	6.894048	6.789544	6.745586	7.259488
<u>8.51</u>	<u>8.51</u>	<u>8.51</u>	<u>8.51</u>	<u>8.51</u>	<u>8.51</u>
8.996193	8.992307	8.540932	8.533576	8.537494	8.977996
9.930367	9.922374	9.404048	9.299544	9.265586	9.779488
<u>11.02</u>	<u>11.02</u>	<u>11.02</u>	<u>11.02</u>	<u>11.03</u>	<u>11.03</u>

**Ashtabula County, Ohio**  
*Property Tax Rates of Overlapping Governments*  
(per \$1,000 of assessed value)  
*Last Ten Years*

Collection Year	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b><i>In County School Districts:</i></b>										
Ashtabula Area City Schools	\$ 50.85	\$ 50.85	\$ 50.85	\$ 50.85	\$ 50.85	\$ 52.00	\$ 52.00	\$ 52.50	\$ 52.50	\$ 52.50
Buckeye Local Schools	45.31	45.31	45.21	45.21	45.21	45.31	45.31	45.31	45.31	45.31
Conneaut Area City Schools	36.39	36.39	36.39	36.39	37.63	37.63	37.63	37.63	37.63	37.63
Geneva Area City Schools	50.74	50.74	50.74	50.74	50.74	51.64	51.64	51.64	52.01	52.01
Grand Valley Local Schools	48.01	48.01	48.01	48.01	48.01	48.01	48.01	50.01	50.01	50.01
Jefferson Area Local Schools	52.73	52.73	52.73	52.73	52.73	54.73	54.73	54.73	54.73	54.73
Pymatuning Valley Local Schools	34.73	34.93	34.13	35.03	35.93	35.33	35.33	35.05	37.84	37.84
<b><i>Out of County School Districts:</i></b>										
Berkshire Local Schools	52.30	50.20	50.20	50.20	50.20	50.20	50.20	50.20	50.20	50.20
<b><i>Joint Vocational School Districts:</i></b>										
Join Vocational School District	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11
<b><i>Cities:</i></b>										
Ashtabula	13.31	11.81	11.81	9.31	9.31	9.31	9.31	9.31	9.31	9.31
Conneaut	12.88	13.51	9.91	9.91	7.26	7.90	7.90	7.90	8.10	8.10
Geneva	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
<b><i>Villages:</i></b>										
Andover	11.85	11.85	11.35	11.35	11.35	11.35	11.35	11.35	11.35	11.35
Geneva-on-the-lake	15.33	15.33	13.83	13.83	13.83	17.13	17.13	17.13	17.35	17.35
Jefferson	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53
North Kingsville	6.28	6.28	6.28	6.28	6.28	5.18	5.18	5.18	5.60	5.60
Roaming Shores	10.00	10.00	10.40	7.40	7.70	7.70	7.70	7.70	7.70	7.70
Rock Creek	10.38	10.38	10.38	8.88	8.88	8.88	8.88	8.88	8.88	8.88
Orwell	7.06	5.06	5.06	5.06	5.06	6.06	6.06	6.06	6.06	6.06
<b><i>Townships:</i></b>										
Andover	1.35	1.35	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85
Andover (Excluding Vill)	10.48	10.48	10.48	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)	19.01	19.01	19.01	18.01	18.01	17.01	17.01	16.01	15.51	15.51
Austinburg	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98
Cherry Valley	7.08	7.08	7.08	7.08	7.08	6.58	6.58	6.58	6.58	6.58
Colebrook	10.13	10.13	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	9.98	9.98	9.98	9.98	9.98	9.98	12.98	12.98	12.98
Geneva	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Geneva (Excluding City & Vill)	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39
Harpersfield	8.38	8.38	8.38	8.18	8.18	7.48	7.48	7.48	7.48	7.48
Hartsgrove	10.38	10.38	10.38	10.38	10.38	10.38	10.38	10.38	10.38	10.38
Jefferson	2.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Jefferson (Excluding Vill)	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48
Kingsville	13.68	15.18	15.18	15.18	13.18	13.18	13.18	13.18	13.18	13.18
Lenox	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98

**Ashtabula County, Ohio**  
*Property Tax Rates of Overlapping Governments*  
(per \$1,000 of assessed value)  
*Last Ten Years*

Collection Year	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Monroe	13.68	13.68	13.68	13.68	13.68	13.68	13.68	11.68	14.18	14.18
Morgan	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Morgan (Excluding Villages)	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	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.42	1.92	1.92
Orwell (Excluding Vill)	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06
Pierpont	11.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68
Plymouth	12.78	12.78	12.78	11.28	11.28	11.28	11.28	11.28	11.28	11.28
Richmond	6.08	6.08	6.08	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 Vill)	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	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98
Wayne	12.58	12.58	12.58	12.58	12.58	12.58	12.58	12.58	13.58	13.58
Williamsfield	13.44	13.44	13.44	13.44	13.44	13.44	13.44	13.44	13.44	13.44
Windsor	15.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98
<b>Ambulance Districts</b>										
Jefferson Ambulance District	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Northwest Ambulance District	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
South Central Ambulance District	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.50	2.50
<b>Parks</b>										
Ashtabula Township	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18
Conneaut Township	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.64	1.64
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
Ashtabula County Metro Parks	0.50	0.50	-	-	-	-	-	-	-	-
<b>Cemeteries</b>										
Geneva Union	1.14	1.14	1.14	0.64	0.64	0.64	0.64	0.64	0.64	0.64
Jefferson Oakdale Union	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
<b>Libraries</b>										
Andover Public Library	0.50	0.50	0.50	0.50	-	-	-	-	-	-
Ashtabula Co District Library	1.25	1.25	1.25	1.25	-	-	-	-	-	-
Conneaut Public Library	1.90	1.90	1.90	-	-	-	-	-	-	-
Grand Valley Public Library	2.00	2.00	2.00	2.00	-	-	-	-	-	-
Harbor Topky Library	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	2.00	2.00
Kingsville Public Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Rock Creek Library	1.50	1.50	1.50	-	-	-	-	-	-	-
<b>Recreational Districts</b>										
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*

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (1)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2017	\$ -	\$ -	n/a	\$ -	\$ -	n/a
2016	-	-	n/a	-	-	n/a
2015	-	-	n/a	1,687	1,687	n/a
2014	-	-	n/a	3,517	3,517	n/a
2013	-	-	n/a	4,938	4,938	n/a
2012	-	-	n/a	-	-	n/a
2011	-	-	n/a	7,425	7,425	n/a
2010	74,432	73,958	99.36	3,284	77,242	103.78
2009	183,746	181,033	98.52	3,687	184,720	100.53
2008	678,192	674,179	99.41	17,206	691,385	101.95

**Source:** Office of the County Auditor, Ashtabula County, Ohio

(1) The County does not identify delinquent tax collections by tax year.

n/a indicates that the information was not available.

**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
2017	\$19,042,162	\$ 17,918,712	94.10%	\$ 679,148	\$18,597,860	97.67%	\$ 2,093,714	11.0%
2016	18,870,933	17,869,060	94.69%	727,460	18,596,520	98.55%	1,866,315	9.9%
2015	17,940,576	16,944,760	94.45%	704,388	17,649,148	98.38%	1,669,500	9.3%
2014	16,901,274	15,854,683	93.81%	766,305	16,620,988	98.34%	1,615,712	9.6%
2013	16,618,492	15,638,057	94.10%	905,470	16,543,527	99.55%	1,376,359	8.3%
2012	16,423,461	15,309,996	93.22%	813,973	16,123,969	98.18%	1,688,888	10.3%
2011	16,503,739	15,548,138	94.21%	913,737	16,461,875	99.75%	1,084,241	6.6%
2010	16,626,777	15,492,475	93.18%	818,657	16,311,132	98.10%	1,071,405	6.4%
2009	16,443,590	15,502,626	94.28%	778,643	16,281,269	99.01%	637,391	3.9%
2008	15,807,171	14,970,843	94.71%	792,241	15,763,084	99.72%	656,280	4.2%

**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*  
*2017 and 2008 (1)*

Name of Taxpayer	2017	
	Assessed Value	Percent of Real Property Assessed Value
CCA Western Properties, Inc.	\$ 25,049,150	1.48%
Norfolk Southern Combined	5,915,250	0.35%
Cristal USA, Inc.	5,776,920	0.34%
Sanifill of Ohio, Inc.	5,064,870	0.30%
Pinney Dock	4,618,420	0.27%
Supervalu Holdings, Inc.	4,402,480	0.26%
Saybrook Investment Corporation	4,338,790	0.26%
First Energy Generation	2,697,630	0.16%
Walmart Real Estate	2,495,010	0.15%
Plastpro 2000	2,395,970	0.14%
<b>Totals</b>	<b>\$ 62,754,490</b>	<b>3.71%</b>
<b>Total Assessed Valuation</b>	<b>\$ 1,696,579,870</b>	

Name of Taxpayer	2008	
	Assessed Value	Percent of Real Property Assessed Value
Cabot Ashtabula 23 LLC	\$ 15,528,680	0.95%
ABC Chemicals Inc.	5,025,140	0.31%
Walmart Real Estate	3,861,840	0.24%
First Energy Generation	3,767,340	0.23%
Sanifill of Ohio, Inc.	2,864,090	0.18%
Lowes Home Centers	2,529,840	0.15%
E&L Investors	2,437,560	0.15%
Donald Andrus	2,256,480	0.14%
HD Development	1,974,390	0.12%
Premix	1,831,560	0.11%
<b>Totals</b>	<b>\$ 42,076,920</b>	<b>2.58%</b>
<b>Total Assessed Valuation</b>	<b>\$ 1,633,817,080</b>	

(1) The amounts presented represent the assessed values upon which 2017 and 2008 collections were based.

**Source:** Office of the County Auditor, Ashtabula County, Ohio



**Ashtabula County, Ohio**  
*Principal Taxpayers*  
*Public Utilities Tangible Personal Property Tax*  
*2017 and 2008 (1)*

Name of Taxpayer	2017	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric Illuminating Co.	\$ 52,121,460	45.31%
Aqua Ohio	26,617,030	23.14%
American Transmission	18,425,550	16.02%
East Ohio Gas/Dominion East Gas	8,821,930	7.67%
Ohio Edison	7,684,230	6.68%
Orwell Natural Gas Co. Inc.	915,780	0.80%
Camplands Water LLC	160,250	0.14%
Eastern Natural Gas Co.	89,180	0.08%
Columbia Gas Trans Corp.	21,480	0.02%
Cobra Pipeline Co. Ltd.	9,860	0.01%
<b>Total</b>	<b>\$ 114,866,750</b>	<b>99.87%</b>
<b>Total Assessed Valuation</b>	<b>\$ 115,040,940</b>	

Name of Taxpayer	2008	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric	\$ 37,216,520	35.26%
Ohio American Water	15,672,000	14.85%
First Energy Generation	10,314,180	9.77%
Norfolk Southern Combined	6,191,040	5.86%
American Transmission	5,793,480	5.49%
Ohio Edison Co.	5,015,580	4.75%
East Ohio Gas	3,622,000	3.43%
CSX Transportation	1,541,500	1.46%
Aqua Ohio	280,080	0.27%
Cleveland Electric Illuminating Co.	770,620	0.73%
<b>Total</b>	<b>\$ 86,417,000</b>	<b>81.87%</b>
<b>Total Assessed Valuation</b>	<b>\$ 105,562,920</b>	

(1) The amounts presented represent the assessed values upon which 2017 and 2008 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*

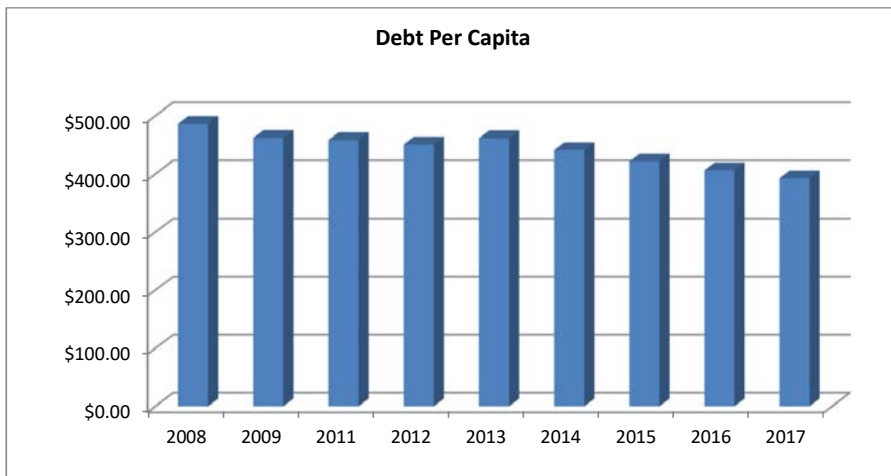
Year	Governmental Activities			Business-Type Activities		
	General Obligation Bonds	General Obligation Notes	Other	General Obligation Notes	Revenue Bonds	OWDA Loans
2017	\$ 17,391,583	\$ -	\$ 1,213,886	\$ -	\$ 7,948,933	\$ 10,436,027
2016	17,342,885	-	1,392,593	-	8,933,714	11,162,549
2015	18,186,572	-	1,000,996	-	9,650,095	11,860,055
2014	19,027,702	-	895,630	-	10,355,675	12,529,737
2013	19,893,832	-	930,668	-	11,044,556	13,196,372
2012	12,221,192	6,425,408	601,570	-	10,955,739	13,871,345
2011	6,059,400	-	909,467	6,709,659	17,007,269	14,585,046
2010	6,296,345	-	1,093,522	7,000,000	17,517,099	15,267,261
2009	3,524,357	-	513,505	7,330,000	18,002,429	15,907,119
2008	4,470,771	-	871,090	7,324,502	18,467,160	16,457,888

**Source:** Office of the County Auditor, Ashtabula County, Ohio

(1) Personal Income and Population are located on S32.

n/a indicates that the information was not available.

OPWC Loans	Equipment Loan	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$ 985,268	\$ 420,671	\$ 38,396,368	n/a	\$ 392.57
1,094,629	-	39,926,370	1.18%	406.45
865,428	-	41,563,146	1.23%	421.40
950,545	-	43,759,289	1.29%	441.23
989,641	-	46,055,069	1.41%	461.42
1,181,031	-	45,256,285	1.42%	450.81
1,269,165	-	46,540,006	1.56%	458.36
1,216,704	-	48,390,931	1.67%	476.77
1,274,956	-	46,552,366	1.60%	461.98
1,361,633	-	48,953,044	1.71%	486.38



**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
2017	97,807	\$ 4,978,099,398	\$ 17,391,583	0.349%	\$ 177.82
2016	98,231	5,011,302,945	17,342,885	0.346%	176.55
2015	98,632	4,974,035,111	18,186,572	0.366%	184.39
2014	99,175	5,014,399,012	19,027,702	0.379%	191.86
2013	99,811	4,954,934,813	19,893,832	0.401%	199.32
2012	100,389	4,860,599,622	18,646,600	0.384%	185.74
2011	101,536	5,215,200,541	12,769,059	0.245%	125.76
2010	101,497	5,216,160,187	13,296,345	0.255%	131.00
2009	100,648	5,158,424,691	10,854,357	0.210%	107.84
2008	100,648	4,855,961,796	11,795,273	0.243%	117.19

**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, 2017

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County	Amount Applicable To County
<b>Direct - Ashtabula County</b>			
General Obligation Bonds	\$ 17,391,583	100.00%	\$ 17,391,583
OPWC Loans	188,321	100.00%	188,321
Long-term Notes	377,752	100.00%	377,752
Total Direct - Ashtabula County	<u>17,957,656</u>		<u>17,957,656</u>
<b>Overlapping</b>			
Cities Wholly Within the County	7,158,402	100.00%	7,158,402
Villages Wholly Within the County	4,671,957	100.00%	4,671,957
Townships Wholly Within the County	3,032,729	100.00%	3,032,729
School Districts Wholly Within the County	65,200,036	100.00%	65,200,036
Park Districts Wholly Within the County	75,000	100.00%	75,000
Cemetery Districts Wholly Within the County	-	100.00%	-
Library Districts Wholly Within the County	3,295,837	100.00%	3,295,837
Total Overlapping	<u>83,433,961</u>		<u>83,433,961</u>
Totals	<u>\$ 101,391,617</u>		<u>\$ 101,391,617</u>

Source: Ashtabula County Auditor

**Ashtabula County, Ohio**  
*Computation of Legal Debt Margin*  
*Last Ten Years*

	2017	2016	2015	2014
Tax Valuation	<u>\$ 1,811,620,810</u>	<u>\$ 1,820,759,170</u>	<u>\$ 1,805,927,660</u>	<u>\$ 1,814,290,450</u>
Debt Limit (1)	<u>43,790,520</u>	<u>44,018,979</u>	<u>43,648,192</u>	<u>43,857,261</u>
General Bonded Outstanding				
General Obligation Bonds	13,441,583	13,242,885	13,941,572	14,637,702
Exempt General Obligation Bonds	3,950,000	4,100,000	4,245,000	4,390,000
Revenue Bonds	7,948,933	8,933,714	9,650,095	10,355,675
General Obligation Notes	-	-	-	-
OWDA Loans	10,436,027	11,162,549	11,860,055	12,529,737
OPWC Loans	1,173,589	1,302,843	998,535	1,057,295
503 Corporation Loan	234,598	262,821	290,486	318,152
Notes	798,423	435,783	64,930	68,810
Total	<u>37,983,153</u>	<u>39,440,595</u>	<u>41,050,673</u>	<u>43,357,371</u>
Less:				
Exempt General Obligation Bonds	3,950,000	4,100,000	4,245,000	4,390,000
Revenue Bonds	7,948,933	8,933,714	9,650,095	10,355,675
OWDA Loans	10,436,027	11,162,549	11,860,055	12,529,737
OPWC Loans	1,173,589	1,302,843	998,535	1,057,295
Notes	798,423	435,783	64,930	68,810
Amount Available in Debt Service	<u>43,939</u>	<u>164,495</u>	<u>154,010</u>	<u>166,249</u>
Amount of Debt Subject to Limit	<u>13,632,242</u>	<u>13,341,211</u>	<u>14,078,048</u>	<u>14,789,605</u>
Legal Debt Margin	<u>\$ 30,158,278</u>	<u>\$ 30,677,768</u>	<u>\$ 29,570,144</u>	<u>\$ 29,067,656</u>
Legal Debt Margin as a Percentage of the Debt Limit	68.87%	69.69%	67.75%	66.28%
Unvoted Debt Limit (2)	\$ 18,116,208	\$ 18,207,592	\$ 18,059,277	\$ 18,142,905
Amount of Debt Subject to Limit	<u>13,632,242</u>	<u>13,341,211</u>	<u>14,078,048</u>	<u>14,789,605</u>
Unvoted Legal Debt Margin	<u>\$ 4,483,966</u>	<u>\$ 4,866,381</u>	<u>\$ 3,981,229</u>	<u>\$ 3,353,300</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	24.75%	26.73%	22.05%	18.48%

- (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.

2013	2012	2011	2010	2009	2008
<u>\$ 1,789,206,030</u>	<u>\$ 1,754,616,480</u>	<u>\$ 1,878,013,470</u>	<u>\$ 1,875,582,210</u>	<u>\$ 1,856,305,370</u>	<u>\$ 1,728,893,520</u>
<u>43,230,151</u>	<u>42,365,412</u>	<u>45,450,337</u>	<u>45,389,555</u>	<u>44,907,634</u>	<u>41,722,338</u>
15,358,832	6,706,192	6,059,400	6,296,345	3,524,357	4,470,771
4,535,000	-	-	-	-	-
11,044,556	16,470,739	17,007,269	17,517,099	18,089,000	18,558,200
-	6,425,408	6,700,000	7,000,000	7,330,000	7,330,000
13,196,372	13,871,345	14,585,046	15,267,261	15,907,120	16,457,888
1,123,784	1,342,567	1,458,094	1,433,025	1,527,170	1,471,633
345,545	372,666	399,519	426,106	452,235	452,341
72,428	75,802	78,679	81,878	114,075	195,117
<u>45,676,517</u>	<u>45,264,719</u>	<u>46,288,007</u>	<u>48,021,714</u>	<u>46,943,957</u>	<u>48,935,950</u>
4,535,000	-	-	-	-	-
11,044,556	16,470,739	17,007,269	17,517,099	18,089,000	18,558,200
13,196,372	13,871,345	14,585,046	15,267,261	15,907,120	16,457,888
1,123,784	1,342,567	1,458,094	1,433,025	1,527,170	1,471,633
72,428	75,802	78,679	81,878	114,075	195,117
178,243	438,563	312,077	403,550	579,287	404,580
<u>15,526,134</u>	<u>13,065,703</u>	<u>12,846,842</u>	<u>13,318,901</u>	<u>10,727,305</u>	<u>11,848,532</u>
<u>\$ 27,704,017</u>	<u>\$ 29,299,709</u>	<u>\$ 32,603,495</u>	<u>\$ 32,070,654</u>	<u>\$ 34,180,329</u>	<u>\$ 29,873,806</u>
64.08%	69.16%	71.73%	70.66%	76.11%	71.60%
\$ 17,892,060	\$ 17,546,165	\$ 18,780,135	\$ 18,755,822	\$ 18,563,054	\$ 17,288,935
<u>15,526,134</u>	<u>13,065,703</u>	<u>12,846,842</u>	<u>13,318,901</u>	<u>10,727,305</u>	<u>11,848,532</u>
<u>\$ 2,365,926</u>	<u>\$ 4,480,462</u>	<u>\$ 5,933,293</u>	<u>\$ 5,436,921</u>	<u>\$ 7,835,749</u>	<u>\$ 5,440,403</u>
13.22%	25.54%	31.59%	28.99%	42.21%	31.47%

**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
<b><u>Sewer District Fund Debt Coverage</u></b>				
2017	\$ 3,096,278	\$ 2,608,004	\$ 488,274	\$ 266,454
2016	2,805,145	2,039,208	765,937	29,750
2015	2,660,083	2,015,589	644,494	29,700
2014	3,211,536	1,812,913	1,398,623	29,715
2013	2,730,550	1,882,451	848,099	29,695
2012	2,654,209	1,614,905	1,039,304	29,745
2011	2,231,447	1,188,826	1,042,621	29,660
2010	4,036,819	2,017,114	2,019,705	29,750
2009	2,260,550	1,736,490	524,060	29,710
2008	2,124,304	1,722,643	401,661	29,745
<b><u>Water District Fund Debt Coverage</u></b>				
2017	4,263,891	2,525,713	1,738,178	304,882
2016	4,066,419	2,384,383	1,682,036	304,619
2015	4,443,589	2,308,702	2,134,887	305,137
2014	4,155,572	2,355,491	1,800,081	304,437
2013	4,458,435	2,137,222	2,321,213	312,441
2012	4,097,744	2,196,067	1,901,677	314,514
2011	4,010,160	2,178,849	1,831,311	308,033
2010	4,252,087	2,052,189	2,199,898	304,632
2009	3,238,236	2,217,653	1,020,583	303,979
2008	3,326,833	2,221,686	1,105,147	304,148
<b><u>Geneva State Park Lodge Fund Debt Coverage</u></b>				
2017	2,617,715	116,922	2,500,793	700,200
2016	1,214,904	774,762	440,142	695,600
2015	1,160,327	343,405	816,922	700,900
2014	992,805	420,843	571,962	701,000
2013	540,913	320,820	220,093	1,038,269
2012	612,367	367,736	244,631	1,103,906
2011	883,175	712,434	170,741	1,104,413
2010	1,778,214	1,048,669	729,545	1,021,431
2009	663,757	544,424	119,333	1,105,903
2008	1,012,308	166,594	845,714	1,105,923

(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	Total	Coverage
\$	259,852	\$ 36,603	\$ 562,909	0.87
	257,673	28,343	315,766	2.43
	265,542	17,293	312,535	2.06
	289,576	17,294	336,585	4.16
	315,006	17,292	361,993	2.34
	373,126	17,292	420,163	2.47
	365,793	17,293	412,746	2.53
	358,461	16,565	404,776	4.99
	378,982	15,835	424,527	1.23
	371,433	15,835	417,013	0.96
	891,434	72,758	1,269,074	1.37
	889,866	72,756	1,267,241	1.33
	916,461	72,757	1,294,355	1.65
	925,333	72,756	1,302,526	1.38
	943,107	70,840	1,326,388	1.75
	942,194	70,842	1,327,550	1.43
	942,077	70,843	1,320,953	1.39
	939,968	70,840	1,315,440	1.67
	934,905	70,842	1,309,726	0.78
	946,879	42,997	1,294,024	0.85
	-	-	700,200	3.57
	-	-	695,600	0.63
	-	-	700,900	1.17
	-	-	701,000	0.82
	-	-	1,038,269	0.21
	-	-	1,103,906	0.22
	-	-	1,104,413	0.15
	-	-	1,021,431	0.71
	-	-	1,105,903	0.11
	-	-	1,105,923	0.76

**Ashtabula County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

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Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
2017	97,807	n/a	n/a	5.9
2016	98,231	3,379,255	34,401	6.0
2015	98,632	3,379,255	34,261	6.0
2014	99,175	3,390,663	34,189	7.0
2013	99,811	3,267,393	32,736	9.3
2012	100,389	3,176,046	31,637	9.3
2011	101,536	2,987,875	29,427	10.5
2010	101,497	2,897,584	28,548	12.6
2009	100,767	2,916,210	28,940	13.2
2008	100,648	2,856,031	28,376	8.0

**Sources:** (1) U.S. Census Bureau  
(2) U.S. Bureau of Economic Analysis  
(3) U.S. Ohio Department of Job & Family Services  
n/a indicates that the information was not available.

**Ashtabula County, Ohio**

*Principal Employers*

*Current Year*

Employer (1)	Nature of Business (1)	2017		
		Number of Employees (1)	Rank	Percentage of Total Employment
Ashtabula County Medical Center	Hospital/Healthcare	1,200	1	2.9%
Ashtabula County Government	Government	908	2	2.2
MASCO/Kraftmaid Cabinetry	Cabinet Manufacturer	600	3	1.4
University Hospitals Conneaut/Geneva	Hospital/Healthcare	525	4	1.3
Cristal Global	Chemical Manufacturer	500	5	1.2
Ashtabula Area City Schools	Education	445	6	1.1
Molded Fiber Glass	Manufacturing of Composites	400	7	1.0
A. Schulman - Conneaut/Geneva	Manufacturing of Reinforced Plastics	375	8	0.9
Kennametal, Inc.	Manufacturing of Metal Cutting Tools	375	9	0.9
Lake Eric Correctional Institute	Prison	300	10	0.7
Total		<u>5,628</u>		<u>13.5</u>
Total Employment within the County (2)		<u>41,700</u>		

**Sources:** (1) Growth Partnership for Ashtabula County  
(2) Ohio Department of Job & Family Services

**Ashtabula County, Ohio**  
*County Government Employees by Function/Activity*  
*Last Ten Years*

	2017	2016	2015	2014
<b>General Government</b>				
<b>Legislative and Executive</b>				
Commissioners	11.00	12.00	12.00	10.00
Auditor	21.50	21.50	20.50	20.00
Treasurer	6.25	6.25	6.50	5.50
Prosecuting Attorney	28.25	26.75	25.50	24.00
Board of Elections	6.00	6.00	6.00	6.00
Recorder	5.00	5.00	5.00	5.00
Buildings and Grounds	4.50	3.50	4.00	4.00
Data Processing	3.00	3.00	3.00	3.00
Risk Management	1.00	1.00	1.00	1.00
Planning Commission	2.00	2.00	2.00	1.00
<b>Judicial</b>				
Common Pleas	30.50	31.75	31.00	32.00
Eastern County Court	5.00	5.00	5.00	5.00
Western County Court	7.00	7.00	7.00	7.00
Probate Court	6.00	6.00	6.00	6.00
Juvenile Court	12.50	12.00	12.50	11.50
Clerk of Courts	17.00	17.00	16.00	16.00
Youth Detention Center	26.00	25.00	22.50	23.00
Law Library	1.00	1.00	1.00	1.00
<b>Public Safety</b>				
Sheriff	77.00	76.00	74.50	72.50
Probation	12.00	12.00	9.25	7.00
Emergency Management Agency	5.00	4.00	4.00	4.00
Coroner	3.50	3.50	3.75	4.50
<b>Public Works</b>				
Engineer	50.25	52.00	52.25	52.25
Building Department	5.00	5.00	5.00	5.00
Environmental Services	19.50	18.75	19.50	19.50
Recycling	2.00	2.00	2.00	2.00
<b>Health</b>				
Board of DD	142.50	137.50	140.00	139.50
Alcohol, Drug Abuse and Mental Health	8.00	8.00	8.00	6.00
<b>Human Services</b>				
Nursing Home	121.50	123.50	135.50	137.00
Jobs and Family Services	95.50	87.00	96.00	96.50
Children's Services	47.50	46.50	52.50	52.50
Child Support Enforcement Agency	23.00	21.00	23.00	23.00
Veteran Services	6.00	6.00	6.00	6.00
<b>Total</b>	<u>811.75</u>	<u>794.50</u>	<u>817.75</u>	<u>808.25</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

2013	2012	2011	2010	2009	2008
8.00	10.00	10.00	10.00	10.00	12.00
20.50	18.50	18.50	17.00	20.00	18.50
5.50	5.50	5.50	4.00	5.50	7.50
24.00	22.00	22.00	22.00	23.50	23.50
6.00	6.00	6.00	4.00	10.00	8.50
5.00	5.00	5.00	4.00	5.00	5.00
4.00	4.50	4.50	4.00	4.00	6.00
2.00	2.00	2.00	4.00	4.00	4.00
1.00	2.00	2.00	2.00	2.00	2.00
1.00	3.00	3.00	2.00	2.00	3.00
36.00	37.00	37.00	32.00	34.00	0.00
5.00	4.00	4.00	4.00	6.00	0.00
7.00	7.00	7.00	5.00	7.00	0.00
6.00	5.50	5.50	5.00	6.00	8.00
11.50	15.50	15.50	14.00	14.00	22.00
16.00	12.00	14.00	14.00	15.00	17.00
25.00	22.00	21.00	21.87	21.00	17.00
1.00	1.00	1.00	1.00	1.00	1.00
72.00	70.00	70.00	58.00	81.50	88.00
3.00	3.00	3.00	3.00	4.00	4.00
3.00	3.00	3.00	3.00	3.00	3.00
3.50	3.50	3.50	2.00	4.00	4.50
52.25	50.00	50.00	46.00	55.00	63.50
4.00	5.00	5.00	4.00	4.00	6.00
20.00	21.00	21.00	20.00	18.00	13.00
3.00	n/a	n/a	3.00	3.00	3.00
140.00	166.00	166.00	143.00	165.00	168.00
5.50	7.00	7.00	7.00	7.00	7.50
136.00	137.00	137.00	176.00	181.00	205.00
94.00	105.00	105.00	113.00	122.00	135.00
59.00	70.00	70.00	64.00	72.00	79.50
23.00	24.00	24.00	26.00	27.00	29.00
6.00	6.00	6.00	4.00	6.00	7.50
<u>808.75</u>	<u>853.00</u>	<u>854.00</u>	<u>841.87</u>	<u>942.50</u>	<u>971.50</u>

**Ashtabula County, Ohio**  
*Operating Indicators by Function/Activity*  
*Last Ten Years*

	2017	2016	2015	2014
<b>General Government</b>				
<b>Legislative and Executive</b>				
Commissioners				
Number of resolutions	549	506	563	432
Auditor				
Number of real estate transfers	5,188	5,027	4,866	4,305
Number of parcels	81,796	81,672	81,807	80,072
Number of checks issued	21,772	21,755	20,924	25,327
Number of direct deposits / EFTs	28,654	27,905	29,404	28,494
Treasurer				
Number of parcels collected	69,818	68,542	69,698	70,275
Return on portfolio	\$ 568,687	\$ 444,319	\$ 393,670	\$ 358,422
Average Interest Rate	0.88%	0.71%	0.66%	0.60%
Board of Elections				
Number of registered voters	61,298	60,620	58,189	61,332
Number of voters last general election	20,581	41,797	27,578	27,303
Percentage of register voters that voted	34%	69%	47%	45%
Recorder				
Number of deeds recorded	5,445	5,280	4,997	4,530
Number of mortgages recorded	6,883	6,800	7,769	7,412
Number of leases recorded	123	175	318	496
Number of liens recorded	548	763	502	468
Miscellaneous documents recorded	303	235	299	279
UCC Financing Statements	74	86	91	85
Soldiers' Discharges	4	0	4	5
<b>Judicial</b>				
Common Pleas Courts				
Number of civil cases filed	884	874	754	842
Number of criminal cases filed	659	723	742	775
Number of domestic cases filed	458	471	447	457
Eastern County Court				
Number of civil cases filed	505	378	379	444
Number of criminal cases filed	607	615	653	728
Number of traffic cases	2,079	1,729	1,968	1,710
Western County Court				
Number of civil cases filed	665	578	515	507
Number of criminal cases filed	947	1,010	935	1,026
Number of traffic cases	2,443	2,133	2,697	2,400

2013	2012	2011	2010	2009	2008
502	515	508	526	644	629
4,560	4,679	4,369	4,528	3,627	4,064
80,222	80,382	80,670	81,792	81,751	81,737
21,114	25,684	32,517	32,144	37,694	37,856
28,697	26,538	23,690	24,172	21,944	16,661
69,726	69,742	68,446	66,097	68,600	65,298
\$ 391,140	\$ 365,682	\$ 430,935	\$ 182,853	\$ 340,793	\$ 1,399,780
0.67%	0.63%	0.74%	0.40%	0.73%	2.05%
60,715	64,651	62,534	65,801	64,674	64,209
20,985	43,745	30,931	30,902	28,153	45,817
35%	68%	49%	47%	44%	71%
4,674	4,760	4,487	5,214	4,146	4,602
8,984	7,505	6,796	9,354	7,377	8,747
1,274	1,646	607	589	345	2,447
491	769	638	681	525	653
277	230	215	317	272	305
93	n/a	n/a	n/a	n/a	n/a
10	n/a	n/a	n/a	n/a	n/a
932	1,082	1,179	1,352	1,386	1,633
674	802	506	461	458	511
431	486	486	533	517	489
407	573	702	684	709	755
623	663	592	555	693	766
2,358	3,154	2,238	2,274	2,602	3,497
639	688	803	840	840	1,012
1,098	1,108	1,120	1,105	1,105	1,217
2,011	2,454	2,071	2,906	2,906	3,370

(Continued)

**Ashtabula County, Ohio**  
*Operating Indicators by Function/Activity(Continued)*  
*Last Ten Years*

	2017	2016	2015	2014
<b>Public Works</b>				
Engineer				
Miles of roads resurfaced				
Hot Mix	5.43	6.66	9.20	6.49
Cold Mix	12.71	14.27	11.99	13.08
Chip and Seal	20.97	29.17	18.55	19.14
Number of bridges and culverts replaced/improved	17	18	18	16
Number of signs and markers erected	936	642	673	1,041
<b>Health</b>				
Board of DD				
Number of students enrolled				
Early intervention program/Help Me Grow	196	141	44	54
Preschool	25	18	24	22
School age	94	80	89	86
Dog and Kennel				
Regular Tags Issued	9,896	9,844	9,977	9,722
Permanent Tags Issued	30	24	27	33
Dangerous Dog Tags Issued	2	2	2	1
Service Dog Tags Issued	1	0	0	12
Kennel Tags Issued	268	147	235	264
Number of Kennels	16	12	18	22
<b>Public Safety</b>				
Sheriff				
Jail Operation				
Average daily jail census	144	152	145	141
Prisoners booked	1,556	1,670	1,844	1,691
Prisoners released	n/a	1,686	1,840	1,689
Enforcement				
Number of incidents reported	12,305	11,360	14,782	9,608
Number of citations issued	382	567	566	384
Number of papers served	5,314	5,030	5,454	4,504
Coroner				
Number of deaths reported	775	719	759	580
Number of deaths investigated	368	314	324	276
Number of autopsies performed	37	40	25	27
Number of toxicologies performed	40	38	19	n/a
Building Department				
Number of residential permits issued	951	765	1,093	1,235
Number of commercial permits issued	290	231	1,380	667
Number of manufactured home permits issued	0	0	1	13
Number of inspections performed	3,288	3,373	3,520	2,657

Source: Office of the County Auditor, Ashtabula County, Ohio



2013	2012	2011	2010	2009	2008
7.99	6.38	14.19	9.71	3.42	1.65
14.89	14.35	13.61	13.40	12.60	11.80
18.85	22.46	23.55	25.55	28.18	31.08
17	27	27	26	20	21
1,001	1,040	967	959	1,097	788
103	96	103	90	89	64
23	16	15	16	18	12
85	78	71	73	69	72
10,294	10,520	10,542	10,859	11,293	11,392
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
19	20	83	87	63	63
141	113	97	85	81	95
3,562	1,678	1,591	1,873	1,792	2,107
1,768	1,668	1,556	1,891	198	2,142
14,621	9,599	7,335	19,345	18,865	23,347
495	1,953	351	2,063	1,862	3,669
4,937	440	556	4,532	4,702	2,245
688	661	764	677	704	703
297	291	310	303	268	n/a
37	39	39	54	57	57
n/a	n/a	n/a	n/a	n/a	n/a
1,350	1,386	1,474	1,406	1,247	1,655
695	631	640	663	651	596
15	27	18	n/a	n/a	n/a
3,010	3,937	4,448	4,782	4,463	5,004

**Ashtabula County, Ohio**  
*Capital Asset Statistics by Function/Activity*  
*Last Ten Years*

	2017	2016	2015	2014
<b>General Government</b>				
<b>Legislative and Executive</b>				
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	228	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	n/a	n/a	n/a	n/a
<b>Judicial</b>				
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
<b>Public Safety</b>				
Sheriff				
Jail capacity	166	166	145	145
Number of patrol vehicles	38	38	49	50
Probation				
Number of vehicles	4	3	3	1

2013	2012	2011	2010	2009	2008
14,074	14,074	14,074	14,074	14,074	14,074
2,645	2,645	2,645	2,645	2,645	2,645
1,258	1,258	1,258	1,258	1,258	1,258
4,639	4,639	4,639	4,639	4,639	4,639
1,645	1,645	1,645	1,645	1,645	1,645
140	140	140	140	140	140
1,818	1,818	1,818	1,818	1,818	1,818
1,397	1,397	1,397	1,397	1,397	1,397
1,801	1,801	1,801	1,801	1,801	1,801
n/a	n/a	n/a	n/a	n/a	1,973
3	3	3	3	3	3
1	1	1	1	1	1
1	1	1	1	1	1
3,042	3,042	3,042	3,042	3,042	3,042
1,294	1,294	1,294	1,294	1,294	1,294
145	112	112	112	112	112
48	48	44	44	56	56
1	1	1	1	1	1

(Continued)

**Ashtabula County, Ohio**  
*Capital Asset Statistics by Function/Activity*  
*Last Ten Years*

	2017	2016	2015	2014
Emergency Management Agency				
Number of emergency response vehicles	4	6	4	4
Coroner				
Number of emergency response vehicles	2	4	2	3
<b>Public Works</b>				
Engineer				
Centerline miles of roads	355.06	355.06	375.40	346.70
Number of bridges	373	375	377	387
Number of culverts	541	536	528	518
Number of vehicles	57	53	59	65
<b>Health</b>				
Board of DD				
Number of facilities	3	3	3	1
Number of buses	31	31	29	27
<b>Human Services</b>				
Jobs and Family Services				
Administrative office space	37,336	37,336	37,336	37,336
Number of vehicles	11	12	12	13
Children's Services				
Administrative office space	23,814	23,814	23,814	23,814
Number of vehicles	7	6	6	6
Veteran Services				
Number of vehicles	4	3	4	1
Community and Economic Development				
Number of related infrastructure projects	2	4	1	6

**Source:** Office of the County Auditor, Ashtabula County, Ohio

2013	2012	2011	2010	2009	2008
4	4	3	3	3	3
3	3	2	2	2	2
347.40	347.40	347.40	347.40	345.97	347.01
414	414	414	415	415	415
493	493	493	493	493	488
59	59	51	51	29	29
1	1	1	1	1	1
26	26	23	23	22	22
25,870	25,870	25,870	25,870	25,870	25,870
12	12	14	14	14	14
23,814	23,814	23,814	23,814	23,814	23,814
12	12	9	9	10	10
1	1	1	1	3	3
6	6	7	7	11	7

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# Dave Yost • Auditor of State

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  
AUGUST 14, 2018