



OHIO AUDITOR OF STATE
KEITH FABER



**ASHTABULA COUNTY
DECEMBER 31, 2022**

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ASHTABULA COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES</u>				
<i>Passed Through Ohio Department of Jobs & Family Services and the Ohio Department of Developmental Disabilities:</i>				
Medical Assistance Programs:				
Medicaid Assistance Claiming (MAC) - Title XIX	93.778	FY 22		\$361,458
Social Services Block Grant - Title XX	93.667	MR-04 (20-22)		67,123
Subtotal - Ohio Department of Jobs & Family Services and the Ohio Department of Developmental Disabilities				428,581
<i>Passed Through Ohio Department of Jobs & Family Services and the Ohio Department of Mental Health & Addiction Services:</i>				
HEALing Communities Study	93.279	OSU PO-1000101780-22		23,589
SAMHSA COVID-19 Crisis	93.665	1H79FG000645-01-22		28,225
SAMHSA COVID-19 Crisis	93.665	1H79FG000645-01-23		1,108
Subtotal SAMHSA COVID-19 Crisis				29,333
Social Services Block Grant - Title XX	93.667	FY 22		30,478
Social Services Block Grant - Title XX	93.667	FY 23		48,825
Subtotal Social Services Block Grant - Title XX				79,303
Community Mental Health Block Grant	93.958	FY 22		196,610
Community Mental Health Block Grant	93.958	FY 23		33,165
Subtotal Community Mental Health Grant				229,775
Prevention and Treatment of Substance Abuse:				
Federal Per Capita Prevention	93.959	FY 22		17,824
Federal Per Capita Prevention	93.959	FY 23		39,198
Federal Per Capita Treatment	93.959	FY 22		76,723
Federal Per Capita Treatment	93.959	FY 23		39,246
SUD Women's Grant	93.959	FY 22	\$197,785	197,785
SUD Women's Grant	93.959	FY 23	131,859	131,859
Subtotal - Prevention and Treatment of Substance Abuse			329,644	502,635
Subtotal - Ohio Department of Jobs & Family Services and the Ohio Department of Mental Health & Addiction Services			329,644	864,635
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES</u>				
<i>Direct Funding:</i>				
Provider Relief Fund for Nursing Home Infection Control Distribution	93.498	FY 22		151,417
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Child Welfare Services	93.645	JFSCCW22		60,058
		JFSCCW23		19,683
Subtotal Child Welfare Services				79,741
Temporary Assistance for Needy Families (TANF) - Admin	93.558	JFSCTF22		18,578
TANF - Admin	93.558	JFSCTF23		17,913
TANF - Kinship Caregiver	93.558	JFSCTF21		80,600
TANF - Kinship Caregiver	93.558	JFSCTF22	1,956,127	2,611,933
TANF - ADC Incentives	93.558	JFSCTF23		128,676
TANF - PRC Admin	93.558	JFSCNF21		149,473
TANF - ADC Collections	93.558	JFSSTF22B		(3,466)
TANF - ADC Collections	93.558	JFSSTF23B		(570)
Subtotal - TANF			1,956,127	3,003,137

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, 2022**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES (Continued)</u>				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Title IV-E - Foster Care	93.658	G-2021-06-0046-22		1,368,227
Title IV-E - Foster Care	93.658	JFSCFC22		1,002,437
Title IV-E - Foster Care	93.658	JFSCFC23		393,539
Subtotal - Title IV E Foster Care				2,764,203
Title IV-E - Adoption Assistance	93.659	JFSCAA22		716,182
Title IV-E - Adoption Assistance	93.659	JFSCAA23		228,985
Title IV-E - Adoption Assistance	93.659	JFSFP887 - 22		1,642
Title IV-E - Adoption Assistance	93.659	JFSFP887 - 23		469
Subtotal - Title IV E Adoption Assistance				947,278
Promoting Safe and Stable Families	93.556	JFSCMC22		8,158
Promoting Safe and Stable Families	93.556	JFSCMC23		6,794
Promoting Safe and Stable Families	93.556	JFSCPF22		52,412
Promoting Safe and Stable Families	93.556	JFSCPF23		22,062
Subtotal - Promoting Safe and Stable Families				89,426
Elder Abuse Prevention Intervention	93.747	JFSCEB21		2,168
Elder Abuse Prevention Intervention	93.747	JFSCEA21		15,889
Subtotal - Elder Abuse Prevention Intervention				18,057
Chafee Foster Care Independence Program	93.674	JFSCIL21S		40,062
Chafee Foster Care Independence Program	93.674	JFSCIL22		24,270
Chafee Foster Care Independence Program	93.674	JFSCIL23		9,670
Subtotal - Chafee Foster Care Independence Program				74,002
Child Care and Development Block Grant	93.575	JFSCCD22		201,121
Child Support Enforcement - Awareness	93.563	JFSFCS22I		1,714
Child Support Enforcement - Federal Child Support	93.563	JFSCCS22	771,159	771,159
Child Support Enforcement - Federal Child Support	93.563	JFSCCS23	212,923	212,923
Subtotal - Child Support Enforcement			984,082	985,796
Child Support Enforcement Research	93.564	JFSCCE21A		88,668
Children's Health Insurance Program (CHIP)	93.767	MCDFSH23		6,178
Children's Health Insurance Program (CHIP)	93.767	MCDFSH23CV		360
Subtotal - CHIP				6,538
Medicaid	93.778	MCDFMT22		17,811
Medicaid	93.778	MCDFMT23		4,535
Medicaid - Net/Pregnancy Related Services	93.778	MCDFMT22		1,455,203
Medicaid - Net/Pregnancy Related Services	93.778	MCDFMT23		499,452
Medicaid Cluster - Refunds	93.778	MCDFMP22		(407)
Medicaid Cluster - Refunds	93.778	MCDFMP23		(115)
Subtotal - Medicaid				1,976,479
Social Services Block Grant - Title XX Base	93.667	JFSCSS22		273,771
Social Services Block Grant - Title XX Base	93.667	JFSCSS23		61,924
Social Services Block Grant - Title XX Transfer	93.667	JFSCTX22		684,295
Social Services Block Grant - Title XX Transfer	93.667	JFSCTX23		1,974
Subtotal - Social Services Block Grant - Title XX				1,021,964
Subtotal - Ohio Department of Jobs and Family Services				11,256,410
<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	FY22		37,472
<i>Passed Through the Ohio University:</i>				
State Targeted Response to the Opioid Crisis Grant	93.788	FY22		96,764
State Targeted Response to the Opioid Crisis Grant	93.788	FY23		144,845
Subtotal - State Targeted Response to the Opioid Crisis Grant				241,609
HRSA Grant - Grantee Ohio University	93.912	HRSA-18-116 - FY22		32,980
HRSA Grant - Grantee Ohio University	93.912	HRSA-18-116 - FY23		5,041
Subtotal - HRSA Grant - Grantee Ohio University				38,021
Total U.S. Department of Health & Human Services			3,269,853	13,018,145

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, 2022**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>				
<i>Direct Funding:</i>				
Shelter Care Plus (SPC) Program	14.238	OH-0202L5E071811-22		124,587
Shelter Care Plus (SPC) Program	14.238	OH-0202L5E071811-23		178,046
Subtotal - Shelter Care Plus Program				302,633
<i>Passed Through Ohio Department of Development:</i>				
Community Development Block Grant - Small Cities	14.228	B-F-21-1AD-1		34,338
Community Development Block Grant - Critical Infrastructure	14.228	B-X-19-1AD-2		27,537
Community Development Block Grant - CHIP	14.228	B-C-19-1AD-1		102,605
Community Development Block Grant - CHIP	14.228	B-C-21-1AD-1		69,909
Subtotal - CDBG Small Cities				234,389
Community Housing Improvement Program CHIP - Home	14.239	B-C-19-1AD-2		133,917
Total U.S. Department of Housing & Urban Development				670,939
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Supplemental Food Assistance Program:				
FAET Operating	10.561	JFSCF522		4,666
Food Assistance Employment and Training	10.561	JFSCF123		(41)
Food Assistance Refunds	10.561	JFSSFB22B		(14,088)
Food Assistance Refunds	10.561	JFSSFB23B		(3,491)
Income Maintenance - Food Assistance	10.561	JFSCFB22		450,501
Income Maintenance - Food Assistance	10.561	JFSCFB23		151,377
COVID-19 - SNAP - American Rescue Plan Act	10.561	JFSCFJ22		36,075
COVID-19 - SNAP - American Rescue Plan Incentives	10.561	JFSCFA23		
Subtotal - Supplemental Food Assistance Program				624,999
Total U.S. Department of Agriculture				624,999
<u>U.S. DEPARTMENT OF ELECTION ASSISTANCE COMMISSION</u>				
<i>Passed Through Ohio Secretary of State:</i>				
HAVA Election Security Grant	90.404	MB9NNTEEAES1		10,000
Total U.S. Department of Election Assistance Commission				10,000
<u>U.S. DEPARTMENT OF LABOR:</u>				
<i>Passed Through Workforce Investment Act - Area 19 Northeast Ohio Consortium Council of Governments</i>				
Unemployment Insurance - RESEA Program	17.225	FY 21		31,652
<i>Workforce Investment Act Cluster:</i>				
Workforce Investment Act -- Adult Programs	17.258	FY 22		213,505
Business Resource Network	17.258	FY 22		27,074
				240,579
Workforce Investment Act -- Youth Activities	17.259	FY 20		291,565
Workforce Investment Act -- Youth Activities	17.259	FY 21		159,352
Subtotal - Workforce Investment Act - Youth Activities				450,917
Workforce Investment Act -- Dislocated Workers	17.278	FY 22		43,877
Subtotal - WIA/WIOA Cluster				735,373
Total U.S. Department of Labor				767,025

(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, 2022**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF TREASURY:</u>				
<i>Direct Funding:</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	42 U.S.C. § 802 and 42 U.S.C. § 803		7,765,059
Total U.S. Department of Treasury				7,765,059
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>				
Federal Transit Administration				
<i>Passed Through the Ohio Department of Transportation:</i>				
<i>Formula Grants for Rural Areas:</i>				
Rural Transit Operating	20.509	RPTF-4125-005-221		460,000
Rural Transit Capitalized Maintenance	20.509	RPTM-0125-005-221		405,062
Subtotal - Federal Transit Administration				865,062
Highway Planning and Construction Cluster:				
ATB Harpersfield Bridge Rehabilitation	20.205	PID 101758		1,022,021
Subtotal - Highway Planning and Construction Cluster				1,022,021
Total U.S. Department of Transportation				1,887,083
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed Through the Ohio Department of Public Safety's Emergency Management Agency: Homeland Security Cluster</i>				
Homeland Security Grant Program	97.067	EMW-2018-SS-00038		15,006
Public Assistance Grant Program	97.036	678777		4,248
Emergency Management Performance Grant	97.042	EMPG21		39,615
Hazardous Materials Emergency Preparedness - FY2022	20.703	FY2022 HMEP		9,000
Total U. S. Department of Homeland Security				67,869
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed through the Ohio Department of Developmental Disabilities:</i>				
Special Education-Grants for Infants and Families (Early Intervention Part C)	84.181X	H181X2100024		18,949
Special Education-Grants for Infants and Families (Early Intervention Part C)	84.181	H181A2000024		86,983
Total U.S. Department of Education				105,932
<u>U.S. DEPARTMENT OF JUSTICE:</u>				
<i>Direct Funding</i>				
Mental Health Court Justice Assistance	16.580	2019-JG-D02-00111		66,315
Drug Court Enhancement Project	16.580	2019-DC-BX-0009		48,584
Subtotal - Direct Funding				114,899
<i>Passed Through the Supreme Court of Ohio</i>				
Ohio Family Drug Court Statewide System Reform Program	16.585	D-1819-08-0515A		65,953
<i>Passed Through the Ohio Attorney General's Crime Victims Assistance Office:</i>				
Crime Victims Assistance Program (VOCA)	16.575	2022-VOCA-134716641		36,471
Crime Victims Assistance Program (VOCA)	16.575	2023-VOCA-135104058		12,157
				48,628
<i>Passed Through the Ohio Department of Justice:</i>				
Edward Byrne Memorial Justice Assistant Grant Program	16.738	2021-JG-A01-V6720		2,475
Edward Byrne Memorial Justice Assistant Grant Program	16.738	2020-DL-LEF-5789		8,900
Edward Byrne Memorial Justice Assistant Grant Program	16.738	2020 RO ETF 00050		54,795
Subtotal - Edward Byrne Memorial Justice Assistant Grant Program				66,170
Equitable Sharing Agreement	16.922	N/A		19,877
Total U.S. Department of Justice				315,527
Totals			3,269,853	\$25,232,578

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, 2022

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's) under programs of the federal government for the year ended December 31, 2022. 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 the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

The County passes certain federal awards received from U.S. Department of Health and Human Services through the Ohio Department of Mental Health and Addiction Services to other governments or not-for-profit agencies (subrecipients). 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 E – 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 persons from low-moderate income households and to other eligible persons. The 503 Corporation administers and services Revolving Funds (RLF) from the Economic Development Administration (EDA) and the Ohio Development Services Agency as a co-grantee and administering agency for the County of Ashtabula, Ohio.

The 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 the grantor agency, but are not included as disbursements on that Schedule.

ASHTABULA COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2022**

The loans and 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.

AL Number	Program/Cluster Name	Outstanding Balance at December 31, 2022
11.307	Economic Adjustment Assistance	*\$1,624,115
10.767	Intermediary Relending Program	*\$433,682
10.769	Rural Business Enterprise Grant	*\$136,982

*Loan balances as of September 30, 2022.

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

The current cash balance on the County's local program income account as of December 31, 2022 are \$118,547 for the CDBG Revolving Loan fund and \$71,339 for the CDBG/HOME Revolving Loan Fund.

NOTE G - 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 H – 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 are appointed by the Board of Commissioners of each county.

NOTE I - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2022, the County made allowable transfers of \$746,219 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 \$3,003,137 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 2022 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 3,749,356
Transfer to Social Services Block Grant	<u>(746,219)</u>
Total Temporary Assistance for Needy Families	<u>\$ 3,003,137</u>

OHIO AUDITOR OF STATE KEITH FABER

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

Ashtabula County
25 West Jefferson Street
Jefferson, Ohio 44047

To the Board of Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 19, 2024, wherein we noted other auditors audited the financial statements of 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 are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. 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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

November 19, 2024

OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Ashtabula County
25 West Jefferson Street
Jefferson, Ohio 44047

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Ashtabula County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Ashtabula County's major federal programs for the year ended December 31, 2022. Ashtabula County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Ashtabula County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The County's basic financial statements include the operations of Ashtabula County 503 Corporation, which expended \$2,778,508 in federal awards which is not included in the County's Schedule of Expenditures of Federal Awards during the year ended 2022. Our audit, described in the "Opinion on Each Major Federal Program," does not include the operations of Ashtabula County 503 Corporation because the Ashtabula County 503 Corporation is legally separate from the primary government this report addresses and because they engaged other auditors to perform an audit of compliance in accordance with the Uniform Guidance.

Responsibilities of Management for Compliance

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. 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 type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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 *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. 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 audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Ashtabula County (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated November 19, 2024, wherein we noted other auditors audited the financial statements of 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 are reported on separately by those auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management 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, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

November 19, 2024

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ASHTABULA COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Title/AL Numbers: ➤ CDBG – 14.228 ➤ WIOA Cluster ➤ Highway Planning and Construction Cluster ➤ Formula Grants for Rural Areas and Tribal Transit Program – 20.509 ➤ COVID-19 - Coronavirus State and Local Fiscal Recovery Fund – 21.027 ➤ TANF – 93.558
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 756,977 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

ASHTABULA COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022 (CONTINUED)

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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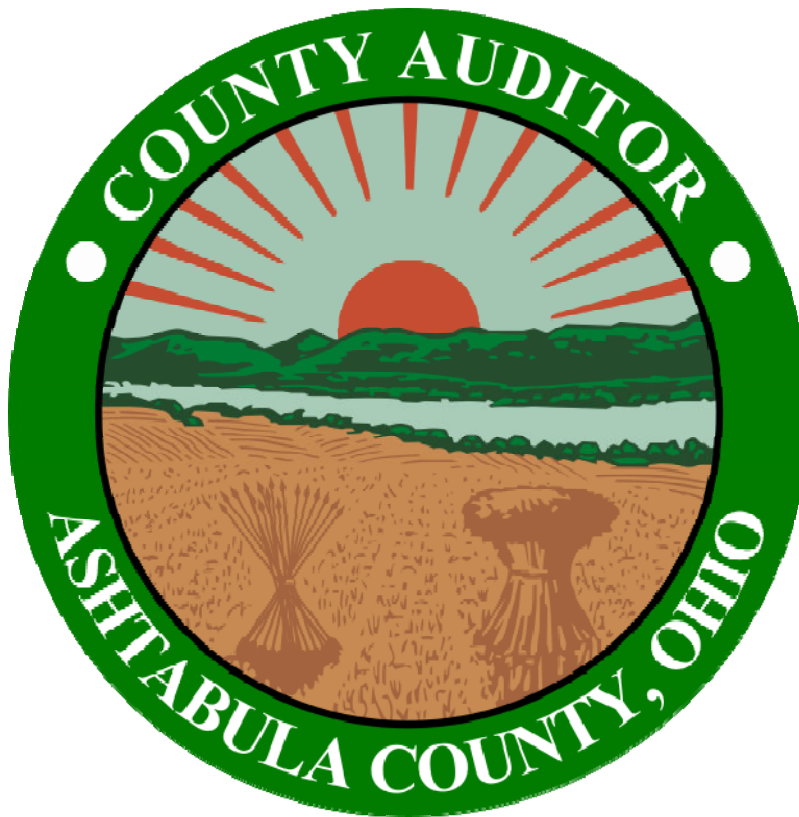
None

4. OTHER ISSUES

Findings related to expenditures made out of the Law Enforcement Trust Fund and Furtherance of Justice Fund in Fiscal Years 2022 and 2023 are being held pending the outcome of the declaratory judgment action and preliminary injunctive relief filed against the Auditor of State in COLLEEN M. O'TOOLE ESQ v. OHIO AUDITOR OF STATE KEITH FABER ET AL case no. 24CV009876 in Franklin County Court of Common Pleas. Findings may be reported at a later date based on the court's decision in that case. This issue did not impact our GAGAS or Single Audit Compliance and Controls reports.

ASHTABULA COUNTY, OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2022



David Thomas
County Auditor

Prepared by The Ashtabula County Auditor's Office

Ashtabula County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2022

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COUNTY OF ASHTABULA

David Thomas, Auditor

25 West Jefferson Street, Jefferson, Ohio 44047
(440) 576-3783

November 19, 2024

To the Citizens of Ashtabula County
and to The Board of County Commissioners:

the Honorable J.P. Ducro
the Honorable Kathryn Whittington
the Honorable Casey Kozlowski

As Ashtabula County Auditor, I am pleased to present Ashtabula County's Annual Comprehensive Financial Report (ACFR) for the year ended December 31, 2022. 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.

Keith Faber, Auditor of State, has issued an unqualified ("clean") opinion on Ashtabula County's financial statements for the year ended December 31, 2022. The independent auditor's report is located at the front of the financial section of this report.

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

The Reporting Entity

For financial reporting purposes, the County includes all funds, agencies, boards and commissions making up Ashtabula County (the Primary Government) and its Component Units in accordance with Governmental Accounting Standards Board (GASB) Statement No. 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 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. 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 are treated as 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 Transportation Improvement District (TID), whose activities are included in this report as custodial 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), PartnerSolutions 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 of the County. The County is well situated in the heart of a diverse region, a one-hour drive from Cleveland and Youngstown, Ohio, and Erie, Pennsylvania. Ashtabula County enjoys the benefits of urbanization while also offering a rural atmosphere and a variety of lifestyles for its inhabitants.

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

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

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

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

The County also has access to railroad systems and is currently served by Norfolk Southern Railway and CSX Transportation.

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

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

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 the Giddings Law Office Museum, named after Joshua Giddings, one of the founders of the Republican Party. The National Historic Landmark, built in 1823, is open June, July, and August.

The county is home to the Great Lakes Marine and U.S. Coast Guard Memorial Museum. The museum is in the former lighthouse keeper’s residence in Ashtabula, which was built in the late 1800s.

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

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 fiscal officer of the County, and no County contract or obligation may be made without the Auditor's certification that funds are available for payment. The Auditor is responsible for the County payroll and has other statutory accounting responsibilities. In addition to assessing real property taxes, the Auditor is responsible for the distribution of tax receipts through a "Settlement" process to all cities, villages, townships, and other governmental subdivisions within the County. The Auditor is also in charge of the County's bond retirement fund. The Auditor is, by State law, secretary of the County Board of Revision and the County Budget Commission and the administrator and supervisor of the County Data Processing Board.

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

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

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

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

The Clerk of Courts is responsible for two divisions: legal and title. The legal division's main function is to file, process and preserve papers for cases that will be handled by the County Common Pleas Court, the District Court of Appeals and the Municipal Court's civil and criminal divisions. The title division's main function is to issue vehicle titles which serve as a person's only proof of ownership. All vehicles purchased in or out of the County by the County residents are titled in Ashtabula County.

The Ashtabula County Coroner's Office is authorized by the laws of the State of Ohio to conduct independent investigations into sudden, unexpected, unnatural, suspicious, or violent death. The Ohio Legislature, by law, has chosen to separate the coroner's office from law enforcement and has given the Coroner's Office specific authority into the investigations of death. The standard forensic (medical and legal) issues in a coroner's Death Investigation Case require medical facts and often many non-medical facts that allow a conclusion to be made about the manner of death. Investigation by specially trained coroner investigators then becomes of paramount importance.

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

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

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

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

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

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

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 a 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 with Glenbeigh Hospital, University Hospitals, Ashtabula County Government, Molded Fiber Glass, Kraftmaid, Ineos, Ashtabula Area City Schools, A Schulman, Kennametal, and the Lake Erie Correctional Institute.

According to the 2022 U.S Census Bureau, Ashtabula County's population is estimated to be 97,014, which represents a .5% percent decrease from the 2020 Census of 97,574. Per the Ohio Department of Job and Family Services the labor force was 43,000 in 2022 with an average unemployment rate of 4.2 percent. The unemployment rate for 2021 was 6 percent.

Tourism has become a larger part of the economy since 2007. Tourism is emerging as one of Ashtabula County's best prospects for sustained economic recovery in the current recession. The poor economy has forced people to look at places closer to home or less expensive vacations. Local wineries, lodging facilities and tourism destinations such as Geneva-on-the-Lake have seen an increase in business over the past years. According to the Ashtabula County Convention and Visitors Bureau, tourism welcomed 16 million visitors in and generated \$682 million in sales for Ashtabula County in 2021 4,009 jobs are supported by tourism with \$51 million in household income directly generated by this industry. Tourism has increased each year since COVID, a sign of positive growth out of the pandemic.

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 in the Grand River Valley with 1,300 acres of grape vineyards and over 31 wineries in the counties of Ashtabula, Lake and Geauga. Ashtabula County has 20 of those wineries. Ohio's largest grape growing region is located in Harpersfield, Ashtabula County, Ohio. Estimated sales for Wine in the Northeast Ohio Region exceed \$10 million. Jobs and the peripheral tourism activities add to the economy.

Future Outlook and Major Initiatives

Ashtabula County has been home to several economic development project in 2022. Ground was broken on 3 hotels- the Townhouse Suites at Spire Institute in Harpersfield, the Fairfield Inn & Suites Marriott in Austinburg, and the Riverbend Boutique Hotel in the Ashtabula Harbor. All of which point to increased tourism and visitors to the County.

2022 also saw the ground breaking of the Ashtabula County Medical Center's new 115,000 square foot patient tower, a large facility to provide additional services to the residents of Ashtabula.

The much anticipated Petmin Pig Iron Plant has still been on hold due to supply shortages and international trade delays, however this project is expected to bring nearly half a Billion in economic investment into the community.

Acknowledgements

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

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.

Planning, coordinating, compiling and completing this report has been the responsibility of Fiscal Manager Paige Williamson and myself. I gratefully acknowledge her dedication and valuable contribution, as well as the rest of the County Auditor's staff who assisted in various parts of the project.

Sincerely,

A handwritten signature in blue ink that reads "David Thomas". The signature is written in a cursive style with a large, stylized "D" and "T".

David Thomas
Ashtabula County Auditor

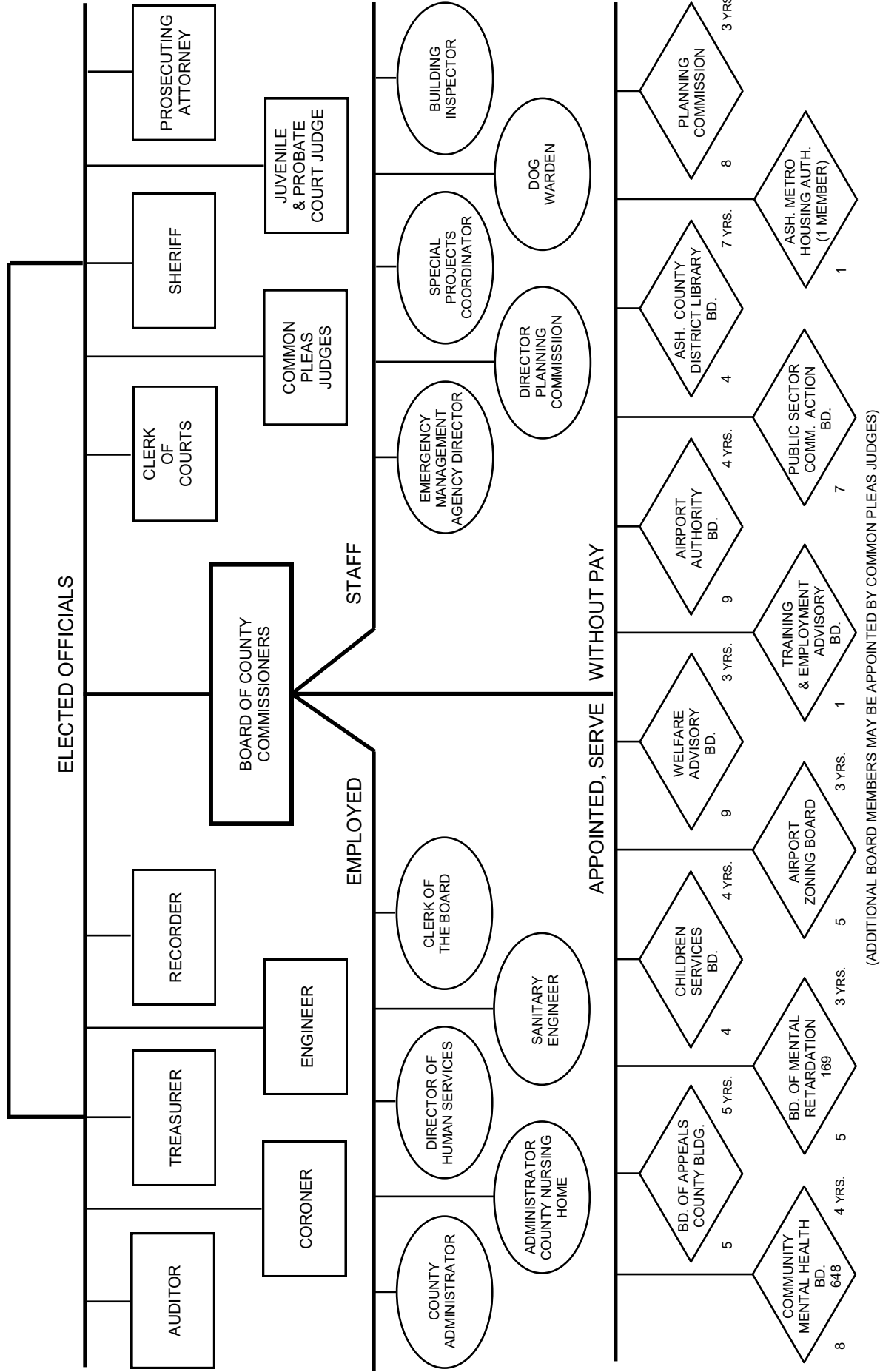
Ashtabula County, Ohio
Elected Officials
December 31, 2022

County Commissioners	J. P. Ducro IV Casey R. Kozlowski Kathryn Whittington
County Auditor	David Thomas
County Coroner	Dr. Pamela L. Lancaster
County Engineer	Timothy T. Martin
County Prosecutor	Colleen M O'Toole, Esq.
County Recorder	Barbara Schaab
County Sheriff	William R. Niemi
County Treasurer	Angie Maki-Cliff
Clerk of Courts	April Daniels
Common Pleas Court Judges	David Schroeder Marianne Sezon Thomas E Harris
Probate/Juvenile Court Judge	Albert S. Camplese
Eastern County Court Judge	Harold E. Specht, Jr.
Western County Court Judge	Casey O'Brien

CHART OF ASHTABULA COUNTY GOVERNMENT

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

VOTERS OF ASHTABULA COUNTY



FINANCIAL SECTION

OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT AUDITOR'S REPORT

Ashtabula County
25 West Jefferson Street
Jefferson, Ohio 44047

To the Board of Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio (County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio as of December 31, 2022, 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, Nursing Home and American Rescue Plan Act funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Ashtabula County 503 Corporation, which represent 3 percent, 8 percent, and 0.5 percent, respectively, of the assets, fund balance, and revenues of the Remaining Fund Information as of December 31, 2022, and the respective changes in financial position and where applicable, cash flows, thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the Ashtabula County 503 Corporation, are based solely on the report of other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis, Schedules for infrastructure assets accounted for using the modified approach*, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we will also issue our report dated November 19, 2024, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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, appearing to read "Keith Faber". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Keith Faber
Auditor of State
Columbus, Ohio

November 19, 2024

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022

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, 2022. 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 2022 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2022 by \$234,715,439. The County's total net position increased by \$33,614,647 from December 31, 2021's net position.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$81,824,379, an increase of \$10,684,464 from the prior year's balance. Of this amount, \$3,345,689 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 \$18,538,882 which represents a 18.96% increase from the prior year's balance and represents 98.98% of total general fund expenditures.

Overview of the Financial Statements

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

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

County-Wide Financial Statements

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

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

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022

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 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, nursing home, and American Rescue Plan Act fund.

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

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022

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 one types of fiduciary fund: custodial 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, 2022

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2022 compared to 2021.

(Table 1)
Net Position

	Governmental Activities 2022	Business-type Activities 2022	Governmental Activities 2021	Business-type Activities 2021	Total 2022	Total 2021
Assets:						
Current and other assets	\$ 140,166,797	\$ 18,026,296	\$ 120,857,937	\$ 16,428,309	\$ 158,193,093	\$ 137,286,246
Capital assets, net	152,876,896	34,888,401	151,437,053	35,736,067	187,765,297	187,173,120
Total assets	293,043,693	52,914,697	272,294,990	52,164,376	345,958,390	324,459,366
Deferred outflows of resources						
Unamortized deferred charges	420,764	-	467,953	31,641	420,764	499,594
Pension	8,184,970	253,062	4,648,474	146,737	8,438,032	4,795,211
OPEB	39,849	1,790	1,891,177	61,105	41,639	1,952,282
Total deferred outflows of resources	8,645,583	254,852	7,007,604	239,483	8,900,435	7,247,087
Liabilities:						
Other liabilities	18,509,312	715,912	15,806,789	761,557	19,225,224	16,568,346
Long-term liabilities:						
Due within one year	2,436,741	1,027,316	2,842,388	1,667,187	3,464,057	4,509,575
Net pension liability	18,447,712	566,616	31,547,926	978,857	19,014,328	32,526,783
Other amounts	17,242,578	11,404,722	18,565,116	12,772,682	28,647,300	31,337,798
Total liabilities	56,636,343	13,714,566	68,762,219	16,180,283	70,350,909	84,942,502
Deferred inflows of resources						
Property taxes	16,528,415	-	17,322,443	-	16,528,415	17,322,443
Pension	23,106,397	712,479	15,416,363	466,402	23,818,876	15,882,765
OPEB	6,868,374	214,707	12,078,123	379,828	7,083,081	12,457,951
Leases	802,781	1,559,324	-	-	2,362,105	-
Total deferred inflows of resources	47,305,967	2,486,510	44,816,929	846,230	49,792,477	45,663,159
Net position:						
Net investment in capital assets	136,375,902	22,546,205	133,534,689	21,320,269	158,922,107	154,854,958
Restricted	50,837,441	1,385,708	39,734,742	1,242,175	52,223,149	40,976,917
Unrestricted (deficit)	10,533,623	13,036,560	(7,545,985)	12,814,902	23,570,183	5,268,917
Total net position	\$ 197,746,966	\$ 36,968,473	\$ 165,723,446	\$ 35,377,346	\$ 234,715,439	\$ 201,100,792

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022

The net pension liability/asset is reported pursuant to Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." The net other postemployment benefits (OPEB) liability/asset is reported pursuant to GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." 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 OPEB, the net pension liability, and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB and the net pension/OPEB asset.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability/asset or net OPEB liability/asset. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability/asset and the net OPEB liability/asset to equal the County's proportionate share of each plan's collective:

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

GASB notes that pension and OPEB 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 and other postemployment benefits. GASB noted that the unfunded portion of this 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 these liabilities. 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 Ohio Revised Code permits, but does not require, the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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 retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *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 retirement system is responsible for the administration of the pension and OPEB plans.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022

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 or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities 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 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 and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability/asset and net OPEB liability/asset, respectively, not accounted for as deferred inflows/outflows.

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 \$234,715,439 (\$197,746,966 in governmental activities and \$36,968,473 in business-type activities) as of December 31, 2022. This is an increase from the previous year of \$33,614,647 indicating an increase of the County's financial position in 2022. The increase in net position is due to a decrease in the net pension liability and an increase in cash and cash equivalents.

By far, the largest portion of the County's net position 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.

A balance of \$52,223,149 represents resources that are subject to restrictions on how they can be used. The remaining balance of net position is an unrestricted balance of \$23,570,183.

Table 2 shows the changes in net position for 2022 and 2021 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, 2022

(Table 2)
Changes in Net Position

	Governmental Activities 2022	Business-type Activities 2022	Governmental Activities 2021	Business-type Activities 2021	Total 2022	Total 2021
Revenues:						
Program revenues:						
Charges for services and sales	\$ 14,778,054	\$ 8,273,954	\$ 14,763,367	\$ 8,270,585	\$ 23,052,008	\$ 23,033,952
Operating grants and contributions	61,581,076	948,714	47,483,786	1,589,014	62,529,790	49,072,800
Capital grants and contributions	1,957,021	31,909	-	40,258	1,988,930	40,258
Total program revenues	78,316,151	9,254,577	62,247,153	9,899,857	87,570,728	72,147,010
General revenues:						
Property taxes	18,282,182	-	17,808,759	-	18,282,182	17,808,759
Sales taxes	14,075,059	-	13,592,358	-	14,075,059	13,592,358
Grants and entitlements	4,273,755	-	4,316,091	-	4,273,755	4,316,091
Investment earnings	(1,821,149)	119,354	(164,439)	3,362	(1,701,795)	(161,077)
Other taxes	1,926,704	50,000	1,760,719	50,000	1,976,704	1,810,719
Miscellaneous	2,917,221	1,499,658	2,864,131	858,816	4,416,879	3,722,947
Total general revenues	39,653,772	1,669,012	40,177,619	912,178	41,322,784	41,089,797
Total revenues	117,969,923	10,923,589	102,424,772	10,812,035	128,893,512	113,236,807
Expenses:						
Program expenses:						
Legislative and executive	10,722,775	-	8,157,049	-	10,722,775	8,157,049
Judicial	5,983,009	-	4,014,694	-	5,983,009	4,014,694
Public safety	9,738,953	-	5,384,622	-	9,738,953	5,384,622
Public works	9,028,303	-	5,827,393	-	9,028,303	5,827,393
Health	19,036,311	-	13,450,386	-	19,036,311	13,450,386
Human services	30,778,588	-	23,787,050	-	30,778,588	23,787,050
Conservation and recreation	333,176	-	290,509	-	333,176	290,509
Interest and fiscal charges	372,643	-	315,195	-	372,643	315,195
Business-type activities:						
Sewer	-	2,846,986	-	2,380,773	2,846,986	2,380,773
Water	-	4,905,662	-	4,564,416	4,905,662	4,564,416
Geneva State Park Lodge	-	1,532,459	-	2,141,103	1,532,459	2,141,103
Total expenses	85,993,758	9,285,107	61,226,898	9,086,292	95,278,865	70,313,190
Change in net position before transfers & contributions	31,976,165	1,638,482	41,197,874	1,725,743	33,614,647	42,923,617
Transfers & contributions	47,355	(47,355)	(821,778)	821,778	-	-
Change in net position	32,023,520	1,591,127	40,376,096	2,547,521	33,614,647	42,923,617
Net position at beginning of year	165,723,446	35,377,346	125,347,350	32,829,825	201,100,792	158,177,175
Net position at end of year	\$ 197,746,966	\$ 36,968,473	\$ 165,723,446	\$ 35,377,346	\$ 234,715,439	\$ 201,100,792

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022

Governmental Activities

Expenses of the governmental activities increased \$24,766,860. The primary reason for this increase is that in 2021, the OPERS OPEB expense was (\$24,385,632) compared to 2022 when the OPERS OPEB expense is (\$6,306,411). This is a difference of \$18,079,221. The remaining portion of the increase in expenses in 2022 can be ascribed to inflationary increases and spending related to the American Rescue Plan Act of 2021.

Operating grants were the largest program revenue, accounting for \$61,581,076 or 52.20% 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 \$14,778,054 or 12.53% 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 \$32,357,241 of the \$117,969,923 total revenues for governmental activities, or 27.43% of total revenues.

The human services program accounted for \$30,778,588 of the \$85,993,758 total expenses for governmental activities, or 35.79% of total governmental expenses. The next largest program was health, accounting for \$19,036,311 and representing 22.14% of total governmental expenses.

Business-Type Activities

Major revenue sources of business-type activities were charges for services of \$8,273,954, accounting for 75.74% of the total business-type revenues. The sewer district net position increased \$879,071 and water district net position increased \$99,381. 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 \$611,239. The lodge was built by the County, opening in 2004. The operation has been continually improving, showing an operating profit each of the last ten 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, 2022

Governmental Funds

As of December 31, 2022, the County's governmental funds reported a combined ending fund balance of \$81,824,379, an increase of 15.02% from the prior year's balance. Approximately 4.1% of this total (\$3,345,689) 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 2022, unassigned fund balance was \$3,347,334, while total fund balance was \$18,538,882. 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 17.87% of total general fund expenditures, while total fund balance represents 98.98% of that same amount. The fund balance of the County's general fund increased \$2,955,184 during 2022.

The motor vehicle and gas tax fund had a restricted fund balance of \$3,614,916 and a total fund balance of \$3,828,533 at the end of 2022. The fund balance decreased by \$160,263 during 2022.

The public assistance fund had a restricted and total fund balance of \$1,464,034 at the end of 2022. The fund balance increased by \$192,512 during 2022.

The children services board fund had a restricted and total fund balance of \$8,571,286 at the end of 2022. The fund balance increased by \$369,054 during 2022.

The county board of developmental disabilities fund had a restricted and total fund balance of \$13,583,227 at December 31, 2022. The fund balance increased by \$295,055 during 2022, or by 2.22%.

At the end of 2022, the nursing home fund had a restricted fund balance of \$1,918,748 and a total fund balance of \$1,965,770. During 2022 the fund balance decreased by \$269,547.

The American Rescue Plan Act fund is a major fund for 2022, however it does not have any fund balance. The cash and cash equivalents of this fund at year end are offset by an unearned revenue liability. The County does not earn the revenue until the funds are spent on items that are allowable under the American Rescue Plan Act.

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, 2022 was \$4,056,465 and \$4,831,486, respectively. The Geneva State Lodge had unrestricted net position of \$4,286,235. Net position increased by \$1,589,691 in the enterprise funds.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022

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 2022, the budget commission processed multiple adjustments to the original estimated revenues. For the general fund, final budgeted revenues and other financing sources were \$36,364,301 and actual revenue and other financing sources collections were \$36,947,309. The major factors contributing to the increase of actual revenues over the final budgeted amounts were increased revenues from sales taxes and intergovernmental revenue. During the year, the Commissioners amended general fund appropriations multiple times, for a net total increase of \$13,720,641. At year end, \$34,047,943 was appropriated and actual expenditures and other financing uses were \$32,466,826.

Capital Assets and Debt Administration

Capital Assets – The County's investment in capital assets as of December 31, 2022 was \$187,765,297 (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>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Land	\$ 900,769	\$ 900,769	\$ 218,083	\$ 218,083	\$ 1,118,852	\$ 1,118,852
Construction in progress	1,661,889	515,339	1,833,058	864,266	3,494,947	1,379,605
Buildings	23,571,498	23,752,707	10,474,029	11,087,849	34,045,527	34,840,556
Improvements other than buildings	1,218,911	1,194,964	-	-	1,218,911	1,194,964
Equipment	4,310,533	4,175,842	1,396,977	1,504,415	5,707,510	5,680,257
Intangible assets	155,578	171,130	-	-	155,578	171,130
Vehicles	3,072,545	3,006,500	491,309	371,418	3,563,854	3,377,918
Infrastructure	117,985,173	117,719,802	-	-	117,985,173	117,719,802
Water and sewer system	-	-	20,474,945	21,690,036	20,474,945	21,690,036
Total	<u>\$ 152,876,896</u>	<u>\$ 151,437,053</u>	<u>\$ 34,888,401</u>	<u>\$ 35,736,067</u>	<u>\$ 187,765,297</u>	<u>\$ 187,173,120</u>

See Note 14 for additional information of capital assets.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022

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 66. For 2022, the County Engineer's budgeted and actual expenditures for the preservation of existing roadways were \$7,208,615 and \$6,494,616, 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 7.8. For 2022, the County Engineer's budgeted and actual expenditures for the preservation of existing bridges were \$2,885,222 and \$2,630,108, 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, 2022, the County has outstanding debt which included general obligations bonds payable of \$12,290,000, OPWC loans payable of \$1,285,295, a Cook Road Improvement (TIF) of \$28,704, revenue bonds payable of \$2,976,000 notes and equipment loans payable of \$245,375, an energy conservation finance purchase agreement of \$4,003,317 and OWDA loans payable of \$8,150,901.

Table 4
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
General Obligation Bonds	\$ 12,290,000	\$ 13,500,000	\$ -	\$ -	\$ 12,290,000	\$ 13,500,000
Mack Trucks Loan	60,000	120,000	-	-	60,000	120,000
Mack Plow Trucks Loan	131,803	197,704	-	-	131,803	197,704
Finance Purchase Agreement	4,003,317	4,301,694	-	-	4,003,317	4,301,694
Equipment Loan	-	-	-	84,135	-	84,135
OPWC Loans	70,000	108,750	1,215,295	1,188,657	1,285,295	1,297,407
Notes Payable	53,572	107,143	-	-	53,572	107,143
Cook Road Improvement (TIF)	28,704	35,026	-	-	28,704	35,026
Revenue Bonds	-	-	2,976,000	4,836,610	2,976,000	4,836,610
OWDA Loans	-	-	8,150,901	8,243,288	8,150,901	8,243,288
503 Corp Loan Payable	89,196	118,858	-	-	89,196	118,858
Totals	<u>\$ 16,726,592</u>	<u>\$ 18,489,175</u>	<u>\$ 12,342,196</u>	<u>\$ 14,352,690</u>	<u>\$ 29,068,788</u>	<u>\$ 32,841,865</u>

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

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022

Economic Factors

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2022, the County received 2.51 mills of inside millage. 2.217 mills were allocated to the general fund and 0.293 mills 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 2022 was 4.4%, a decrease from 5.5% a year ago. The State average was 4.0 percent and the Federal rate was 3.6 percent. In 2022, since unemployment decreased, the County had higher sales tax receipts.

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.

The challenges brought about by the COVID-19 pandemic will be an important factor in the County's financial situation for the next several years.

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 David Thomas, Ashtabula County Auditor, 25 West Jefferson Street, Jefferson, Ohio 44047 or by email at auditor@ashtabulacountyauditor.org.

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Ashtabula County, Ohio

*Statement of Net Position
December 31, 2022*

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets:			
Equity in pooled cash and cash equivalents	\$ 88,332,709	\$ 10,881,833	\$ 99,214,542
Cash with fiscal agents	1,783,611	-	1,783,611
Cash in segregated accounts	2,312,226	-	2,312,226
Restricted cash and cash equivalents	-	1,135,708	1,135,708
Receivables:			
Sales taxes	3,547,827	-	3,547,827
Property taxes	17,676,247	-	17,676,247
Accounts	1,009,344	1,319,878	2,329,222
Special assessments	741,525	589,178	1,330,703
Accrued interest	361,669	51,008	412,677
Due from other governments	12,319,049	250,000	12,569,049
Loans receivable	2,979,920	-	2,979,920
Rent receivable	-	-	-
Leases receivable	811,272	1,677,008	2,488,280
Materials and supplies inventory	260,639	-	260,639
Prepayments	307,934	-	307,934
Net pension asset	1,012,575	31,101	1,043,676
Net OPEB asset	6,572,624	201,876	6,774,500
Contract receivable	-	2,026,332	2,026,332
Internal balance	137,626	(137,626)	-
Capital assets:			
Nondepreciable capital assets	120,547,831	2,051,141	122,598,972
Depreciable capital assets, net	32,329,065	32,837,260	65,166,325
Total capital assets, net	152,876,896	34,888,401	187,765,297
Total assets	293,043,693	52,914,697	345,958,390
Deferred outflows of resources:			
Deferred charges on debt refunding	420,764	-	420,764
Pension	8,184,970	253,062	8,438,032
OPEB	39,849	1,790	41,639
Total deferred outflows of resources	8,645,583	254,852	8,900,435

Component Units	
Northeast Ohio Regional Airport	Ashtabula County Land Reutilization Corporation
\$ 70,627	\$ 1,075,044
-	-
3,207	-
-	-
-	-
-	-
357	-
-	-
-	-
152,356	-
-	-
15,994	-
-	-
79,766	-
25,468	208
-	-
30,069	-
-	-
-	-
693,478	-
13,167,346	-
13,860,824	-
14,238,668	1,075,252
-	-
36,144	-
511	-
36,655	-
- - Continued	

Ashtabula County, Ohio

Statement of Net Position (Continued)
December 31, 2022

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Liabilities:			
Accounts payable	\$ 2,841,168	\$ 284,285	\$ 3,125,453
Contracts payable	151,411	124,744	276,155
Retainage payable	132,951	-	132,951
Accrued wages and benefits	1,400,033	42,034	1,442,067
Due to other governments	1,243,873	233,687	1,477,560
Payroll withholding payable	687,514	21,316	708,830
Accrued interest payable	28,303	9,846	38,149
Loans payable	89,196	-	89,196
Claims payable	917,927	-	917,927
Unearned revenue	11,016,936	-	11,016,936
Long-term liabilities:			
Due within one year	2,436,741	1,027,316	3,464,057
Due in more than one year:			
Net pension liability	18,447,712	566,616	19,014,328
Other amounts due in more than one year	17,242,578	11,404,722	28,647,300
Total liabilities	56,636,343	13,714,566	70,350,909
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	16,528,415	-	16,528,415
Pension	23,106,397	712,479	23,818,876
OPEB	6,868,374	214,707	7,083,081
Leases	802,781	1,559,324	2,362,105
Total deferred inflows of resources	47,305,967	2,486,510	49,792,477
Net position:			
Net investment in capital assets	136,375,902	22,546,205	158,922,107
Restricted for:			
Debt service	-	-	-
Capital projects	5,034,698	1,385,708	6,420,406
Public assistance/human services	16,496,453	-	16,496,453
Roads & bridges	3,991,112	-	3,991,112
Health programs	1,741,860	-	1,741,860
Judicial/public safety programs	3,437,513	-	3,437,513
Economic development	7,086,781	-	7,086,781
Children's services	9,301,521	-	9,301,521
General government operations	2,931,358	-	2,931,358
Lodge operations	272,117	-	272,117
Other purposes	544,028	-	544,028
Unrestricted (deficit)	10,533,623	13,036,560	23,570,183
Total net position	\$ 197,746,966	\$ 36,968,473	\$ 234,715,439

See Accompanying Notes to the Basic Financial Statements

Component Units	
Northeast Ohio Regional Airport	Ashtabula County Land Reutilization Corporation
\$ 18,704	\$ 98,879
33,118	-
-	-
7,692	-
3,504	-
-	-
9,787	-
-	-
-	-
8,608	-
48,600	-
67,776	-
734,064	-
931,853	98,879
-	-
91,794	-
32,438	-
-	-
124,232	-
13,078,160	-
2,912	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
138,166	976,373
\$ 13,219,238	\$ 976,373

Ashtabula County, Ohio

*Statement of Activities
For the Year Ended December 31, 2022*

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government				
Legislative and executive	\$ 10,722,775	\$ 5,228,244	\$ 5,283,348	\$ -
Judicial	5,983,009	1,574,446	5,411,216	500,000
Public safety	9,738,953	1,927,279	4,961,620	-
Public works	9,028,303	656,928	8,520,179	1,457,021
Health	19,036,311	943,135	11,267,453	-
Human services	30,778,588	4,448,022	26,137,260	-
Conservation and recreation	333,176	-	-	-
Interest and fiscal charges	372,643	-	-	-
Total governmental activities	<u>85,993,758</u>	<u>14,778,054</u>	<u>61,581,076</u>	<u>1,957,021</u>
Business-type activities:				
Sewer district	2,846,986	3,087,801	-	23,032
Water district	4,905,662	4,965,297	-	8,877
Geneva State Park Lodge	1,532,459	220,856	948,714	-
Total business-type activities	<u>9,285,107</u>	<u>8,273,954</u>	<u>948,714</u>	<u>31,909</u>
Total primary government	<u>\$ 95,278,865</u>	<u>\$ 23,052,008</u>	<u>\$ 62,529,790</u>	<u>\$ 1,988,930</u>
Component units:				
Northeast Ohio Regional Airport	2,072,884	357,843	1,087,036	420,218
Ashtabula County Land Reutilization Corp.	287,453	118,071	236,698	-
Total component units	<u>\$ 2,360,337</u>	<u>\$ 475,914</u>	<u>\$ 1,323,734</u>	<u>\$ 420,218</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 positon 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	Northeast Ohio Regional Airport	Ashtabula County Land Reutilization
\$ (211,183)	\$ -	\$ (211,183)	\$ -	\$ -
1,502,653	-	1,502,653	-	-
(2,850,054)	-	(2,850,054)	-	-
1,605,825	-	1,605,825	-	-
(6,825,723)	-	(6,825,723)	-	-
(193,306)	-	(193,306)	-	-
(333,176)	-	(333,176)	-	-
(372,643)	-	(372,643)	-	-
(7,677,607)	-	(7,677,607)	-	-
-	263,847	263,847	-	-
-	68,512	68,512	-	-
-	(362,889)	(362,889)	-	-
-	(30,530)	(30,530)	-	-
(7,677,607)	(30,530)	(7,708,137)	-	-
-	-	-	(207,787)	-
-	-	-	-	67,316
-	-	-	(207,787)	67,316
4,107,453	-	4,107,453	-	-
1,836,386	-	1,836,386	-	-
3,852,792	-	3,852,792	-	-
6,888,343	-	6,888,343	-	-
1,102,219	-	1,102,219	-	-
494,989	-	494,989	-	-
14,075,059	-	14,075,059	-	-
1,327,329	-	1,327,329	-	-
599,375	50,000	649,375	-	-
198,406	-	198,406	-	-
4,273,755	-	4,273,755	-	-
-	841,560	841,560	-	-
(1,821,149)	119,354	(1,701,795)	233	8,800
2,718,815	658,098	3,376,913	26,858	-
39,653,772	1,669,012	41,322,784	27,091	8,800
(535,357)	535,357	-	-	-
582,712	(582,712)	-	-	-
32,023,520	1,591,127	33,614,647	(180,696)	76,116
165,723,446	35,377,346	201,100,792	13,399,934	900,257
\$ 197,746,966	\$ 36,968,473	\$ 234,715,439	\$ 13,219,238	\$ 976,373

Ashtabula County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2022*

	General	Motor Vehicle and Gas Tax	Public Assistance	Children Services	County Board of DD
Assets:					
Equity in pooled cash and cash equivalents	\$ 17,521,749	\$ 3,307,857	\$ 2,688,576	\$ 8,910,558	\$ 12,109,112
Cash with fiscal agents	-	-	-	-	1,561,494
Cash in segregated accounts	97,057	-	-	83,213	204,721
Receivables:					
Sales taxes	3,547,827	-	-	-	-
Property taxes	4,145,580	-	1,887,482	3,056,444	6,857,381
Accounts	299,300	163,803	-	-	1,252
Special assessments	-	-	-	-	-
Accrued interest	361,669	-	-	-	-
Due from other governments	1,709,033	3,743,745	255,419	1,630,143	500,678
Loans receivable	-	-	-	-	-
Leases receivable	811,272	-	-	-	-
Materials and supplies inventory	-	213,617	-	-	-
Prepayments	145,573	-	-	-	-
Total assets	<u>\$ 28,639,060</u>	<u>\$ 7,429,022</u>	<u>\$ 4,831,477</u>	<u>\$ 13,680,358</u>	<u>\$ 21,234,638</u>
Liabilities:					
Accounts payable	\$ 499,581	\$ 285,438	\$ 717,070	\$ 328,913	\$ 100,757
Contracts payable	-	-	-	-	-
Retainage payable	-	-	-	-	-
Accrued wages and benefits	369,886	109,066	112,227	109,984	74,458
Matured compensated absences payable	8,903	-	-	-	-
Due to other governments	111,184	34,576	338,973	100,401	190,727
Interfund loans payable	-	-	-	-	-
Payroll withholding payable	178,839	54,255	58,289	43,434	37,088
Unearned revenue	-	-	-	-	-
Total liabilities	<u>1,168,393</u>	<u>483,335</u>	<u>1,226,559</u>	<u>582,732</u>	<u>403,030</u>
Deferred inflows of resources:					
Property taxes levied for the next fiscal year	3,900,000	-	1,790,000	2,800,000	6,450,000
Delinquent property tax revenue not available	245,580	-	97,482	256,444	407,381
Accrued interest not available	291,814	-	-	-	-
Special assessments revenue not available	-	-	-	-	-
Miscellaneous revenue not available	87	-	-	-	-
Sales tax revenue not available	2,402,330	-	-	-	-
Intergovernmental revenue not available	1,289,193	3,117,154	253,402	1,469,896	391,000
Leases	802,781	-	-	-	-
Total deferred inflows of resources	<u>8,931,785</u>	<u>3,117,154</u>	<u>2,140,884</u>	<u>4,526,340</u>	<u>7,248,381</u>
Fund balances:					
Nonspendable	1,031,031	213,617	-	-	-
Restricted	-	3,614,916	1,464,034	8,571,286	13,583,227
Committed	13,306,610	-	-	-	-
Assigned	853,907	-	-	-	-
Unassigned (deficit)	3,347,334	-	-	-	-
Total fund balances	<u>18,538,882</u>	<u>3,828,533</u>	<u>1,464,034</u>	<u>8,571,286</u>	<u>13,583,227</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 28,639,060</u>	<u>\$ 7,429,022</u>	<u>\$ 4,831,477</u>	<u>\$ 13,680,358</u>	<u>\$ 21,234,638</u>

See Accompanying Notes to the Basic Financial Statements

Nursing Home	American Rescue Plan Act	Other Governmental Funds	Total Governmental Funds
\$ 1,938,898	\$ 11,324,418	\$ 28,936,245	\$ 86,737,413
-	-	222,117	1,783,611
-	-	1,927,235	2,312,226
-	-	-	3,547,827
-	-	1,729,360	17,676,247
157,910	-	387,079	1,009,344
-	-	741,525	741,525
-	-	-	361,669
858,911	-	3,621,120	12,319,049
-	-	2,979,920	2,979,920
-	-	-	811,272
47,022	-	-	260,639
-	-	-	145,573
<u>\$ 3,002,741</u>	<u>\$ 11,324,418</u>	<u>\$ 40,544,601</u>	<u>\$ 130,686,315</u>
\$ 394,080	\$ 638	\$ 514,691	\$ 2,841,168
-	-	151,411	151,411
-	-	132,951	132,951
213,514	182,138	228,760	1,400,033
6,394	-	1,825	17,122
46,394	29,896	391,722	1,243,873
-	-	-	-
101,003	99,810	114,796	687,514
-	11,011,936	5,000	11,016,936
<u>761,385</u>	<u>11,324,418</u>	<u>1,541,156</u>	<u>17,491,008</u>
-	-	1,588,415	16,528,415
-	-	90,945	1,097,832
-	-	-	291,814
-	-	741,525	741,525
64,653	-	2,575	67,315
-	-	-	2,402,330
210,933	-	2,707,338	9,438,916
-	-	-	802,781
<u>275,586</u>	<u>-</u>	<u>5,130,798</u>	<u>31,370,928</u>
47,022	-	2,979,920	4,271,590
1,918,748	-	25,845,504	54,997,715
-	-	956,868	14,263,478
-	-	4,092,000	4,945,907
-	-	(1,645)	3,345,689
<u>1,965,770</u>	<u>-</u>	<u>33,872,647</u>	<u>81,824,379</u>
<u>\$ 3,002,741</u>	<u>\$ 11,324,418</u>	<u>\$ 40,544,601</u>	<u>\$ 130,686,315</u>

Ashtabula County, Ohio

*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2022*

Total governmental fund balances		\$ 81,824,379
<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.		152,876,896
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.		
Sales taxes receivable	\$ 2,402,330	
Real property and other taxes receivable	1,097,832	
Accounts receivable	67,315	
Intergovernmental receivable	9,438,916	
Special assessments receivable	741,525	
Accrued interest receivable	291,814	
Total		14,039,732
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.		803,437
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.		(28,303)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.		420,764
Prepaid bond insurance is not recorded as an asset in the funds, however, on the statement of net position it is reported as an asset and amortized over the life of the bonds.		25,408
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	1,012,575	
Deferred outflows of resources	8,184,970	
Deferred inflows of resources	(23,106,397)	
Net pension liability	(18,447,712)	
Total		(32,356,564)
The net OPEB asset and net OPEB 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 OPEB asset	6,572,624	
Deferred outflows of resources	39,849	
Deferred inflows of resources	(6,868,374)	
Total		(255,901)
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	2,876,290	
Energy conservation financing agreements	4,003,317	
OPWC loans payable	70,000	
General obligation bonds payable	12,290,000	
Loans payable	309,703	
Notes payable	53,572	
Total		(19,602,882)
Net position of governmental activities		<u>\$ 197,746,966</u>

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, 2022*

	General	Motor Vehicle and Gas Tax	Public Assistance	Children Services	County Board of DD
Revenues:					
Sales taxes	\$ 13,961,099	\$ -	\$ -	\$ -	\$ -
Property and other local taxes	4,048,266	-	1,831,041	3,802,939	6,819,876
Charges for services	4,322,700	725,747	2,766	350	-
Licenses and permits	152,637	-	-	-	-
Fines and forfeitures	294,407	35,977	-	-	-
Intergovernmental	4,256,171	8,739,928	10,809,786	5,990,310	9,205,086
Special assessments	-	-	-	-	-
Interest	1,078,912	52,795	-	2	3,605
Contributions and donations	3,718	-	-	30,929	-
Conveyance taxes	884,351	-	-	-	-
Payments in lieu of taxes	-	-	-	-	-
Change in fair value of investments	(3,175,213)	-	-	(20,269)	-
Other	831,738	55,908	35,984	129,917	865,382
Total revenues	<u>26,658,786</u>	<u>9,610,355</u>	<u>12,679,577</u>	<u>9,934,178</u>	<u>16,893,949</u>
Expenditures:					
Current:					
General government:					
Legislative and executive	7,435,767	-	-	-	-
Judicial	2,340,472	-	-	-	-
Public safety	7,471,094	-	-	-	-
Public works	106,496	9,598,847	-	-	-
Health	93,231	-	-	-	15,598,894
Human services	1,002,046	-	13,633,360	7,565,124	-
Conservation and recreation	281,297	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	164,651	-	-	-
Interest and fiscal charges	-	7,120	-	-	-
Total expenditures	<u>18,730,403</u>	<u>9,770,618</u>	<u>13,633,360</u>	<u>7,565,124</u>	<u>15,598,894</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,928,383</u>	<u>(160,263)</u>	<u>(953,783)</u>	<u>2,369,054</u>	<u>1,295,055</u>
Other financing sources (uses):					
Transfers in	2	-	1,241,812	-	-
Transfers (out)	(4,973,201)	-	(95,517)	(2,000,000)	(1,000,000)
Contributions to lodge	-	-	-	-	-
Total other financing sources (uses)	<u>(4,973,199)</u>	<u>-</u>	<u>1,146,295</u>	<u>(2,000,000)</u>	<u>(1,000,000)</u>
Net change in fund balances	2,955,184	(160,263)	192,512	369,054	295,055
Fund balances at beginning of year	<u>15,583,698</u>	<u>3,988,796</u>	<u>1,271,522</u>	<u>8,202,232</u>	<u>13,288,172</u>
Fund balances at end of year	<u>\$ 18,538,882</u>	<u>\$ 3,828,533</u>	<u>\$ 1,464,034</u>	<u>\$ 8,571,286</u>	<u>\$ 13,583,227</u>

See Accompanying Notes to the Basic Financial Statements

Nursing Home	American Rescue Plan Act	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 13,961,099
-	-	2,212,375	18,714,497
3,209,039	-	4,147,750	12,408,352
-	-	25,800	178,437
-	-	400,132	730,516
7,294,433	7,840,778	10,795,690	64,932,182
-	-	425,246	425,246
798	136,952	185,307	1,458,371
-	-	109,893	144,540
-	-	442,978	1,327,329
-	-	149,800	149,800
-	-	818	(3,194,664)
424,230	-	1,611,935	3,955,094
10,928,500	7,977,730	20,507,724	115,190,799
-	1,901,902	2,645,305	11,982,974
-	3,814,613	1,422,356	7,577,441
-	1,877,309	4,037,393	13,385,796
-	22,319	707,480	10,435,142
-	-	4,838,925	20,531,050
11,010,160	6,087	2,127,109	35,343,886
-	-	51,879	333,176
-	355,500	2,476,188	2,831,688
-	-	1,597,932	1,762,583
-	-	320,048	327,168
11,010,160	7,977,730	20,224,615	104,510,904
(81,660)	-	283,109	10,679,895
-	-	9,013,153	10,254,967
(187,887)	-	(1,458,436)	(9,715,041)
-	-	(535,357)	(535,357)
(187,887)	-	7,019,360	4,569
(269,547)	-	7,302,469	10,684,464
2,235,317	-	26,570,178	71,139,915
\$ 1,965,770	\$ -	\$ 33,872,647	\$ 81,824,379

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, 2022*

Net change in fund balances - total governmental funds		\$ 10,684,464
<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	\$ 3,184,850	
Current year depreciation	<u>(1,745,007)</u>	
Total		1,439,843
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Sales taxes	113,960	
Real and other taxes	167,060	
Intergovernmental revenues	2,394,340	
Special assessments	53,317	
Investment income	255,934	
Charges for services	<u>(205,487)</u>	
Total		2,779,124
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.		1,762,583
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	4,564	
Amortization of prepaid bond insurance	(2,850)	
Amortization of deferred amounts on refunding	<u>(47,189)</u>	
Total		(45,475)
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.		41,357
Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability and net OPEB asset/liability are reported as pension/OPEB expense in the statement of activities.		
Pension	4,255,961	
OPEB	6,123,831	
Total		10,379,792
Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension	4,857,782	
OPEB	36,198	
Total		4,893,980
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.		87,852
Change in net position of governmental activities		\$ 32,023,520

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, 2022*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Sales taxes	\$ 12,000,000	\$ 13,700,000	\$ 13,945,665	\$ 245,665
Property and other local taxes	3,316,000	3,934,100	3,936,290	2,190
Charges for services	3,073,390	3,629,590	3,680,405	50,815
Licenses and permits	120,000	120,000	152,263	32,263
Fines and forfeitures	345,200	260,200	293,032	32,832
Intergovernmental	3,223,000	4,411,081	4,436,943	25,862
Interest	285,575	642,595	565,512	(77,083)
Conveyance taxes	600,000	880,000	887,877	7,877
Other	438,929	543,181	786,658	243,477
Total revenues	<u>23,402,094</u>	<u>28,120,747</u>	<u>28,684,645</u>	<u>563,898</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	6,908,006	8,000,616	7,360,545	640,071
Judicial	2,495,677	2,726,739	2,502,966	223,773
Public safety	8,223,211	8,681,717	8,076,661	605,056
Public works	109,130	113,030	107,309	5,721
Health	107,300	110,841	109,641	1,200
Human services	1,268,978	1,267,233	1,161,937	105,296
Conservation and recreation	80,000	80,000	80,000	-
Total expenditures	<u>19,192,302</u>	<u>20,980,176</u>	<u>19,399,059</u>	<u>1,581,117</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,209,792</u>	<u>7,140,571</u>	<u>9,285,586</u>	<u>2,145,015</u>
Other financing sources (uses):				
Advances in	-	3,006,500	3,006,500	-
Advances (out)	-	(2,000,000)	(2,000,000)	-
Transfers in	250,000	5,237,054	5,256,164	19,110
Transfers (out)	(1,135,000)	(11,067,767)	(11,067,767)	-
Total other financing sources (uses)	<u>(885,000)</u>	<u>(4,824,213)</u>	<u>(4,805,103)</u>	<u>19,110</u>
Net change in fund balances	3,324,792	2,316,358	4,480,483	2,164,125
Fund balances at beginning of year	13,124,737	13,124,737	13,124,737	-
Prior year encumbrances appropriated	571,284	571,284	571,284	-
Fund balance at end of year	<u>\$ 17,020,813</u>	<u>\$ 16,012,379</u>	<u>\$ 18,176,504</u>	<u>\$ 2,164,125</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 Vehicle and Gas Tax Fund
For the Year Ended December 31, 2022*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 415,000	\$ 415,000	\$ 566,284	\$ 151,284
Fines and forfeitures	43,000	43,000	36,448	(6,552)
Intergovernmental	8,722,021	8,722,021	8,662,521	(59,500)
Interest	3,500	3,500	44,308	40,808
Other	40,000	40,000	55,908	15,908
Total revenues	<u>9,223,521</u>	<u>9,223,521</u>	<u>9,365,469</u>	<u>141,948</u>
Expenditures:				
Current:				
Public works	10,655,609	11,281,879	10,211,359	1,070,520
Total expenditures	<u>10,655,609</u>	<u>11,281,879</u>	<u>10,211,359</u>	<u>1,070,520</u>
Net change in fund balances	(1,432,088)	(2,058,358)	(845,890)	1,212,468
Fund balances at beginning of year	3,254,932	3,254,932	3,254,932	-
Prior year encumbrances appropriated	202,971	202,971	202,971	-
Fund balance at end of year	<u>\$ 2,025,815</u>	<u>\$ 1,399,545</u>	<u>\$ 2,612,013</u>	<u>\$ 1,212,468</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, 2022*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property and other local taxes	\$ 1,796,639	\$ 1,796,639	\$ 1,789,731	\$ (6,908)
Charges for services	3,000	3,000	2,766	(234)
Intergovernmental	12,205,885	11,205,885	11,109,803	(96,082)
Contributions and donations	5,000	5,000	-	(5,000)
Other	101,225	71,225	35,984	(35,241)
Total revenues	<u>14,111,749</u>	<u>13,081,749</u>	<u>12,938,284</u>	<u>(143,465)</u>
Expenditures:				
Current:				
Human services	14,851,714	14,794,305	14,530,593	263,712
Total expenditures	<u>14,851,714</u>	<u>14,794,305</u>	<u>14,530,593</u>	<u>263,712</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(739,965)</u>	<u>(1,712,556)</u>	<u>(1,592,309)</u>	<u>120,247</u>
Other financing sources (uses):				
Transfers in	1,100,000	1,100,000	1,241,813	141,813
Transfers (out)	(100,000)	(90,000)	(89,424)	576
Total other financing sources (uses)	<u>1,000,000</u>	<u>1,010,000</u>	<u>1,152,389</u>	<u>142,389</u>
Net change in fund balances	260,035	(702,556)	(439,920)	262,636
Fund balances at beginning of year	754,368	754,368	754,368	-
Prior year encumbrances appropriated	1,165,501	1,165,501	1,165,501	-
Fund balance at end of year	<u>\$ 2,179,904</u>	<u>\$ 1,217,313</u>	<u>\$ 1,479,949</u>	<u>\$ 262,636</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, 2022*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property and other local taxes	\$ 3,615,000	\$ 3,763,650	\$ 3,765,667	\$ 2,017
Charges for services	1,000	275	350	75
Intergovernmental	5,393,603	5,873,072	5,927,670	54,598
Contributions and donations	11,000	30,500	30,929	429
Other	134,000	133,163	129,917	(3,246)
Total revenues	<u>9,154,603</u>	<u>9,800,660</u>	<u>9,854,533</u>	<u>53,873</u>
Expenditures:				
Current:				
Human services	8,094,650	8,555,183	7,790,779	764,404
Total expenditures	<u>8,094,650</u>	<u>8,555,183</u>	<u>7,790,779</u>	<u>764,404</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,059,953</u>	<u>1,245,477</u>	<u>2,063,754</u>	<u>818,277</u>
Other financing sources (uses):				
Transfers (out)	-	(2,000,000)	(2,000,000)	-
Total other financing sources (uses)	<u>-</u>	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>-</u>
Net change in fund balances	1,059,953	(754,523)	63,754	818,277
Fund balances at beginning of year	7,913,976	7,913,976	7,913,976	-
Prior year encumbrances appropriated	275,051	275,051	275,051	-
Fund balance at end of year	<u>\$ 9,248,980</u>	<u>\$ 7,434,504</u>	<u>\$ 8,252,781</u>	<u>\$ 818,277</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, 2022*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property and other local taxes	\$ 6,547,000	\$ 6,674,802	\$ 6,670,747	\$ (4,055)
Intergovernmental	2,893,433	4,102,829	3,759,407	(343,422)
Interest	-	-	2,889	2,889
Other	565,000	565,000	864,130	299,130
Total revenues	<u>10,005,433</u>	<u>11,342,631</u>	<u>11,297,173</u>	<u>(45,458)</u>
Expenditures:				
Current:				
Health	9,686,625	11,091,853	10,371,711	720,142
Total expenditures	<u>9,686,625</u>	<u>11,091,853</u>	<u>10,371,711</u>	<u>720,142</u>
Excess (deficiency) of revenues over (under) expenditures	<u>318,808</u>	<u>250,778</u>	<u>925,462</u>	<u>674,684</u>
Other financing sources (uses):				
Transfers (out)	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Net change in fund balances	(681,192)	(749,222)	(74,538)	674,684
Fund balances at beginning of year	10,961,069	10,961,069	10,961,069	-
Prior year encumbrances appropriated	390,496	390,496	390,496	-
Fund balance at end of year	<u>\$ 10,670,373</u>	<u>\$ 10,602,343</u>	<u>\$ 11,277,027</u>	<u>\$ 674,684</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, 2022*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 4,511,813	\$ 3,322,375	\$ 3,303,835	\$ (18,540)
Intergovernmental	5,854,175	7,304,942	7,211,095	(93,847)
Interest	-	-	642	642
Other	348,500	431,921	414,531	(17,390)
Total revenues	<u>10,714,488</u>	<u>11,059,238</u>	<u>10,930,103</u>	<u>(129,135)</u>
Expenditures:				
Current:				
Human services	10,930,484	11,375,997	11,340,922	35,075
Total expenditures	<u>10,930,484</u>	<u>11,375,997</u>	<u>11,340,922</u>	<u>35,075</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(215,996)</u>	<u>(316,759)</u>	<u>(410,819)</u>	<u>(94,060)</u>
Other financing sources (uses):				
Transfers (out)	<u>(187,887)</u>	<u>(187,887)</u>	<u>(187,887)</u>	<u>-</u>
Total other financing sources (uses)	<u>(187,887)</u>	<u>(187,887)</u>	<u>(187,887)</u>	<u>-</u>
Net change in fund balances	(403,883)	(504,646)	(598,706)	(94,060)
Fund balances at beginning of year	1,554,511	1,554,511	1,554,511	-
Prior year encumbrances appropriated	<u>547,538</u>	<u>547,538</u>	<u>547,538</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,698,166</u>	<u>\$ 1,597,403</u>	<u>\$ 1,503,343</u>	<u>\$ (94,060)</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
American Rescue Plan Act Fund
For the Year Ended December 31, 2022*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$ 9,443,962	\$ 9,443,962	\$ 9,443,962	\$ -
Interest	3,000	3,000	107,779	104,779
Total revenues	<u>9,446,962</u>	<u>9,446,962</u>	<u>9,551,741</u>	<u>104,779</u>
Expenditures:				
Current:				
General government				
Legislative and executive	1,878,320	2,034,490	1,879,195	155,295
Judicial	3,682,958	3,926,793	3,697,215	229,578
Public safety	766,185	2,371,690	1,824,087	547,603
Public works	-	22,319	22,319	-
Human services	-	6,087	6,087	-
Capital outlay	-	827,820	355,500	472,320
Total expenditures	<u>6,327,463</u>	<u>9,189,199</u>	<u>7,784,403</u>	<u>1,404,796</u>
Net change in fund balances	3,119,499	257,763	1,767,338	1,509,575
Fund balances at beginning of year	<u>9,408,167</u>	<u>9,408,167</u>	<u>9,408,167</u>	<u>-</u>
Fund balance at end of year	<u>\$ 12,527,666</u>	<u>\$ 9,665,930</u>	<u>\$ 11,175,505</u>	<u>\$ 1,509,575</u>

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

*Statement of Net Position
Proprietary Funds
December 31, 2022*

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
Assets:					
Current assets:					
Equity in pooled cash and cash equivalents	\$ 4,446,407	\$ 4,879,572	\$ 1,555,854	\$ 10,881,833	\$ 1,595,296
Restricted cash held by Delaware					
North Corporation	-	-	1,135,708	1,135,708	-
Receivables:					
Accounts	282,026	502,495	535,357	1,319,878	-
Special assessments	362,633	226,545	-	589,178	-
Accrued interest	-	-	51,008	51,008	-
Due from other governments	-	250,000	-	250,000	-
Leases receivable - current	-	-	86,000	86,000	-
Contract receivable	-	-	2,026,332	2,026,332	-
Prepayments	-	-	-	-	136,953
Total current assets	5,091,066	5,858,612	5,390,259	16,339,937	1,732,249
Noncurrent assets:					
Net pension asset	20,643	10,458	-	31,101	-
Net OPEB asset	133,992	67,884	-	201,876	-
Leases receivable - noncurrent	-	-	1,591,008	1,591,008	-
Capital assets:					
Nondepreciable capital assets	1,796,092	255,049	-	2,051,141	-
Depreciable capital assets, net	9,265,992	13,247,944	10,323,324	32,837,260	-
Total capital assets, net	11,062,084	13,502,993	10,323,324	34,888,401	-
Total noncurrent assets	11,216,719	13,581,335	11,914,332	36,712,386	-
Total assets	16,307,785	19,439,947	17,304,591	53,052,323	1,732,249
Deferred outflows of resources:					
Pension	168,525	84,537	-	253,062	-
OPEB	1,416	374	-	1,790	-
Total deferred outflows of resources	169,941	84,911	-	254,852	-

- - Continued

Ashtabula County, Ohio

*Statement of Net Position
Proprietary Funds (Continued)
December 31, 2022*

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
Liabilities:					
Current liabilities:					
Accounts payable	\$ 92,495	\$ 191,790	\$ -	\$ 284,285	\$ -
Contracts payable	27,161	97,583	-	124,744	-
Accrued wages and benefits	26,234	15,800	-	42,034	-
Due to other governments	166,205	67,482	-	233,687	-
Accrued interest payable	-	9,846	-	9,846	-
Compensated absences payable	19,961	11,484	-	31,445	-
Payroll withholding payable	12,636	8,680	-	21,316	-
Revenue bonds payable	-	187,000	-	187,000	-
OWDA loans payable	65,374	627,618	-	692,992	-
OPWC loans payable	48,967	66,912	-	115,879	-
Claims payable	-	-	-	-	917,927
Total current liabilities	459,033	1,284,195	-	1,743,228	917,927
Long-term liabilities:					
Compensated absences payable	37,071	21,326	-	58,397	-
Claims payable	-	-	-	-	148,511
Revenue bonds payable	-	2,789,000	-	2,789,000	-
OWDA loans payable	656,282	6,801,627	-	7,457,909	-
OPWC loans payable	751,304	348,112	-	1,099,416	-
Net pension liability	376,083	190,533	-	566,616	-
Total long-term liabilities	1,820,740	10,150,598	-	11,971,338	148,511
Total liabilities	2,279,773	11,434,793	-	13,714,566	1,066,438
Deferred inflows of resources:					
Pension	462,273	250,206	-	712,479	-
OPEB	139,058	75,649	-	214,707	-
Leases	-	-	1,559,324	1,559,324	-
Total deferred inflows of resources	601,331	325,855	1,559,324	2,486,510	-
Net position:					
Net investment in capital assets	9,540,157	2,682,724	10,323,324	22,546,205	-
Restricted for repairs and maintenance	-	-	1,135,708	1,135,708	-
Restricted for capital projects	-	250,000	-	250,000	-
Unrestricted	4,056,465	4,831,486	4,286,235	13,174,186	665,811
Total net position	\$ 13,596,622	\$ 7,764,210	\$ 15,745,267	37,106,099	\$ 665,811
Adjustment to reflect the consolidation of the internal service funds activities related to enterprise funds				(137,626)	
Net position of business-type activities				\$ 36,968,473	

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, 2022*

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
Operating revenues:					
Tap-in fees	\$ 18,744	\$ 13,179	\$ -	\$ 31,923	\$ -
Charges for services	3,046,767	4,915,592	-	7,962,359	9,123,685
Net change in operations of lodge	-	-	841,560	841,560	-
Other operating revenues	548,711	31,418	-	580,129	188,644
Total operating revenues	<u>3,614,222</u>	<u>4,960,189</u>	<u>841,560</u>	<u>9,415,971</u>	<u>9,312,329</u>
Operating expenses:					
Personal services	713,314	361,367	-	1,074,681	-
Fringe benefits	(62,781)	(33,100)	-	(95,881)	131,594
Contractual services	1,597,142	2,906,152	798,027	5,301,321	-
Materials and supplies	136,625	221,783	-	358,408	-
Claims	-	-	-	-	9,134,233
Depreciation	452,446	996,458	691,537	2,140,441	-
Other	3,855	-	-	3,855	-
Total operating expenses	<u>2,840,601</u>	<u>4,452,660</u>	<u>1,489,564</u>	<u>8,782,825</u>	<u>9,265,827</u>
Operating income (loss)	<u>773,621</u>	<u>507,529</u>	<u>(648,004)</u>	<u>633,146</u>	<u>46,502</u>
Nonoperating revenues (expenses):					
Interest and fiscal charges	(7,272)	(438,851)	(42,895)	(489,018)	-
Interest income	67,400	-	51,954	119,354	-
Other nonoperating revenues	-	-	77,969	77,969	-
Bed tax	-	-	50,000	50,000	-
Other nonoperating expenses	-	(14,700)	-	(14,700)	-
Rent revenue	-	-	220,856	220,856	-
Special assessments	22,290	36,526	-	58,816	-
Reserve requirement receipts	-	-	948,714	948,714	-
Total nonoperating revenues (expenses)	<u>82,418</u>	<u>(417,025)</u>	<u>1,306,598</u>	<u>971,991</u>	<u>-</u>
Income before contributions and transfers	856,039	90,504	658,594	1,605,137	46,502
Transfer in	-	-	-	-	42,786
Transfer out	-	-	(582,712)	(582,712)	-
Capital contributions	<u>23,032</u>	<u>8,877</u>	<u>535,357</u>	<u>567,266</u>	<u>-</u>
Change in net position	879,071	99,381	611,239	1,589,691	89,288
Net position at beginning of year	<u>12,717,551</u>	<u>7,664,829</u>	<u>15,134,028</u>		<u>576,523</u>
Net position at end of year	<u>\$ 13,596,622</u>	<u>\$ 7,764,210</u>	<u>\$ 15,745,267</u>		<u>\$ 665,811</u>
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds				<u>1,436</u>	
Change in net position of business-type activities				<u>\$ 1,591,127</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, 2022*

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
Cash flows from operating activities:					
Cash received from customers	\$ 2,955,436	\$ 4,846,820	\$ -	\$ 7,802,256	\$ -
Cash received from other payments	548,711	31,418	-	580,129	-
Cash received from interfund transactions	-	-	-	-	9,312,329
Cash payments for goods and services	(132,590)	(170,992)	-	(303,582)	-
Cash payments to employees	(984,168)	(489,834)	-	(1,474,002)	(136,953)
Cash payments for contractual services	(1,526,483)	(2,949,672)	(798,027)	(5,274,182)	-
Cash payments for claims	-	-	-	-	(9,220,382)
Net cash provided by (used in) operating activities	860,906	1,267,740	(798,027)	1,330,619	(45,006)
Cash flows from noncapital financing activities:					
Cash received from bed taxes	-	-	50,000	50,000	-
Cash received from transfers in	-	-	-	-	42,786
Cash used for transfers out	-	-	(582,712)	(582,712)	-
Cash received from rent	-	-	243,997	243,997	-
Net cash provided by (used in) noncapital financing activities	-	-	(288,715)	(288,715)	42,786
Cash flows from capital and related financing activities:					
Cash received from special assessments	70,211	75,139	-	145,350	-
Acquisition of capital assets	(1,320,013)	(67,511)	-	(1,387,524)	-
Cash received from capital reserve requirement	-	-	948,714	948,714	-
Cash payments for principal retirement	(194,072)	(860,619)	(1,570,000)	(2,624,691)	-
Cash payments for interest and fiscal charges	(8,324)	(439,449)	(48,128)	(495,901)	-
Cash received from loans	691,562	32,245	-	723,807	-
Cash received from capital grants	23,032	8,877	-	31,909	-
Net cash used in capital and related financing activities	(737,604)	(1,251,318)	(669,414)	(2,658,336)	-
Cash flows from investing activities:					
Interest received	67,400	-	946	68,346	-
Net cash provided by investing activities	67,400	-	946	68,346	-
Net increase (decrease) in cash and cash equivalents	190,702	16,422	(1,755,210)	(1,548,086)	(2,220)
Cash and cash equivalents at beginning of year	4,255,705	4,863,150	4,446,772	13,565,627	1,597,516
Cash and cash equivalents at end of year	\$ 4,446,407	\$ 4,879,572	\$ 2,691,562	\$ 12,017,541	\$ 1,595,296

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Ashtabula County, Ohio

*Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2022*

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating income (loss)	\$ 773,621	\$ 507,529	\$ (648,004)	\$ 633,146	\$ 46,502
Adjustments:					
Depreciation	452,446	996,458	691,537	2,140,441	-
Changes in assets, liabilities and deferred inflows/outflows:					
Change in accounts receivable	(110,075)	(81,951)	-	(192,026)	-
Change in contract receivable	-	-	(841,560)	(841,560)	-
Change in prepayments	-	-	-	-	(5,359)
Change in net pension asset	(3,472)	(1,395)	-	(4,867)	-
Change in net OPEB asset	(57,406)	(27,464)	-	(84,870)	-
Change in deferred outflows of resources - pension	(72,112)	(34,213)	-	(106,325)	-
Change in deferred outflows of resources - OPEB	39,058	20,257	-	59,315	-
Change in accounts payable	18,846	(49,283)	-	(30,437)	-
Change in contracts payable	(3,847)	(9,446)	-	(13,293)	-
Change in accrued wages and benefits	(2,283)	2,427	-	144	-
Change in payroll withholding payable	(673)	2,474	-	1,801	-
Change in net pension liability	(264,627)	(147,614)	-	(412,241)	-
Change in deferred inflows of resources - pension	160,605	85,472	-	246,077	-
Change in deferred inflows of resources - OPEB	(107,816)	(57,305)	-	(165,121)	-
Change in intergovernmental payable	33,871	63,901	-	97,772	-
Change in compensated absences payable	4,770	(2,107)	-	2,663	-
Change in claims payable	-	-	-	-	(86,149)
Net cash provided by (used in) operating activities	<u>\$ 860,906</u>	<u>\$ 1,267,740</u>	<u>\$ (798,027)</u>	<u>\$ 1,330,619</u>	<u>\$ (45,006)</u>

At December 31, 2021, the sewer district fund purchased \$94,749 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, 2022*

	Custodial
Assets:	
Equity in pooled cash and cash equivalents	\$ 7,164,912
Cash in segregated accounts	1,340,705
Receivables:	
Property taxes	97,923,865
Special assessments	3,663,446
Accounts	115,141
Due from other governments	5,354,360
Total assets	<u>115,562,429</u>
Liabilities:	
Accounts payable	35,812
Accrued wages and benefits	48,765
Due to other governments	1,209,397
Payroll withholding payable	26,589
Total liabilities	<u>1,320,563</u>
Deferred inflows of resources:	
Property taxes levied for the next fiscal year	<u>89,646,599</u>
Net position:	
Restricted for individuals, organizations and other governments	24,595,267
Total net position	<u>\$ 24,595,267</u>

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, 2022*

	<u>Custodial</u>
Additions:	
Intergovernmental	\$ 14,129,465
Amounts received as fiscal agent	3,202,114
Licenses, permits and fees for other governments	9,755,754
Fines and forfeitures for other governments	3,984,035
Property tax collection for other governments	95,558,809
Earnings on investments	22
Other custodial fund collections	<u>2,605,950</u>
Total additions	<u>129,236,149</u>
Deductions:	
Distributions of state funds to other governments	13,607,088
Distributions as fiscal agent	4,817,103
Licenses, permits and fees distributions to other governments	9,681,680
Fines and forfeitures distributions to other governments	4,058,109
Property tax distributions to other governments	93,810,114
Other custodial fund disbursements	<u>2,532,704</u>
Total deductions	<u>128,506,798</u>
Net change in fiduciary net position	729,351
Net position beginning of year	<u>23,865,916</u>
Net position end of year	<u><u>\$ 24,595,267</u></u>

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2022

NOTE 1: DESCRIPTION OF ASHTABULA COUNTY AND REPORTING ENTITY

A. The County

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

B. Reporting Entity

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

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Ashtabula County, this includes the Children Services Board, the Ashtabula County Board of Developmental Disabilities, the Ashtabula County Board of Mental Health and Recovery Services, the Department of Job and Family Services, the Emergency Management Agency, and all departments and activities that are directly operated by the elected County officials.

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

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2022

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, 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.

Northeast Ohio Regional Airport – The Ashtabula County Airport Authority dba 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.

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 Alex Iarocci, Executive Director, 25 West Jefferson Street, Jefferson, Ohio 44047.

Information related to the Northeast Ohio Regional Airport and Ashtabula County Land Reutilization Corporation is presented in Notes 29 and 30 to the basic financial statements.

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

General Health District
Soil and Water Conservation District
Ashtabula County Metroparks
Ashtabula County Family and Children First
Ashtabula County Transportation Improvement District

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2022

The County participates in the following shared risk pool, related organizations, and jointly governed organizations. These organizations are presented in Notes 12, 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
Northeast Ohio Community Alternative Program Facility
Family and Children First Council
Northeast Ohio Consortium Council of Governments (NOC COG)
North East Ohio Network (N.E.O.N)
EASTGATE Regional Council of Governments
PartnerSolutions

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.

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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.

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.

American Rescue Plan Act Fund – The American Rescue Plan Act special revenue fund is used to account for monies received from the Federal Government as part of the American Rescue Plan Act (ARPA) of 2021. This Act provides additional relief to address the continued impact of the COVID-19 pandemic.

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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.

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 custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The County does not have any pension trust funds, investment trust funds or private purpose trust funds. The County's custodial funds account for assets held by the County for political subdivisions for which the County acts as fiscal agent and for taxes, State-levied shared revenues, fines and forfeitures collected and distributed to other political subdivisions and other amounts collected for and distributed to organizations and individuals.

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.

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The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from custodial funds.

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.

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

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

Deferred Outflows 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 represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. See Notes 15 and 16 for deferred outflows of resources related to net pension liability/asset and net OPEB liability/asset, respectively. 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 assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. 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, 2022, but which were levied to finance 2023 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. Unavailable revenue includes, but is not limited to, delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The deferred inflow of resources for leases is related to the lease receivable and is being amortized to lease revenue in a systematic and rational manner over the term of the lease.

See Notes 15 and 16 for deferred inflows of resources related to net pension liability/asset and net OPEB liability/asset, respectively. These deferred inflows of resources are 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 2022, 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 Bonds and Notes, commercial paper, corporate bonds, municipal securities and donated common stock. Investments are reported at fair value, which is based on quoted market prices.

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During 2022, 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.

For 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 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 2022 amounted to \$1,078,912, which includes \$824,352 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, 2022, 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.

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G. Materials and Supplies Inventory

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

H. Restricted Assets

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

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.

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:

	Governmental Activities	Business-Type Activities
Description	Estimated Lives	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, notes, and long-term loans are recognized as a liability on the government fund financial statements when due. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

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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.

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.

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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.

R. Bond Premiums

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

S. Estimates

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

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T. Budgetary Data

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

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

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

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

U. Payment in Lieu of Taxes

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

V. Special 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 2022.

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W. Pensions/Other Postemployment Benefits (OPEB)

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

NOTE 3: CHANGE IN ACCOUNTING PRINCIPLES

For 2022, the County has implemented GASB Statement No. 87, "Leases", GASB Implementation Guide 2019-3, "Leases", GASB Implementation Guide 2020-1, "Implementation Guide Update - 2020", GASB Statement No. 91, "Conduit Debt Obligations", GASB Statement No. 92, "Omnibus 2020", GASB Statement No. 93, "Replacement of Interbank Offered Rates", GASB Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32" and certain paragraphs of GASB Statement No. 99, "Omnibus 2022".

GASB Statement No. 87 and GASB Implementation Guide 2019-3 enhance the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

These changes were incorporated in the County's 2022 financial statements. The County recognized \$838,584 in governmental activities in leases receivable at January 1, 2022, due to the implementation of GASB 87; however, this entire amount was offset by deferred inflows of resources for leases. The County also recognized \$1,677,008 in business-type activities in leases receivable at January 1, 2022, due to the implementation of GASB 87; however, this entire amount was offset by deferred inflows of resources for leases.

GASB Implementation Guide 2020-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2020-1 did not have an effect on the financial statements of the County.

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the County.

GASB Statement No. 92 enhances comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The implementation of GASB Statement No. 92 did not have an effect on the financial statements of the County.

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GASB Statement No. 93 establishes accounting and financial reporting requirements related to the replacement of Interbank Offered Rates (IBORs) in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. The implementation of GASB Statement No. 93 did not have an effect on the financial statements of the County.

GASB Statement No. 97 is to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The implementation of GASB Statement No. 97 did not have an effect on the financial statements of the County.

GASB Statement No. 99 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of GASB Statement No. 99 did not have an effect on the financial statements of the County.

NOTE 4: ACCOUNTABILITY

Fund balances at December 31, 2022 included the following individual fund deficit:

<u>Nonmajor fund</u>	<u>Deficit</u>
Sheriff's Policing Revolving Fund	\$ 1,645

The general fund is liable for any deficit in this fund and provides transfers when cash is required, not when accruals occur. The deficit fund balance resulted from adjustments for accrued liabilities.

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 2022 are:

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	<u>Geneva State Park</u>
<i>Operating revenues:</i>	
Total sales, including lodging, food & retail sales	\$ 8,715,656
Other income	335,622
<i>Total operating revenues</i>	<u>9,051,278</u>
<i>Operating expenses:</i>	
Cost of sales	863,664
Payroll & related expenses	3,281,942
Utilities	334,382
Other controllable expenses	1,947,433
Other non-controllable expenses	682,620
<i>Total operating expenses</i>	<u>7,110,041</u>
Operating profit	1,941,237
Interest income	72,121
Non-operating expenses	(633,589)
Interest expense	(1,381)
Management fee	(536,828)
Pre-tax profit	<u>\$ 841,560</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.

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.

See Note 11 for details on leases receivable.

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).

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

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

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

Net Change in Fund Balance
General and Major Special Revenue Funds

	General	Motor Vehicle and Gas Tax	Public Assistance
Budget basis	\$ 4,480,483	\$ (845,890)	\$ (439,920)
Net adjustment for revenue accruals	(2,632,064)	244,886	(258,707)
Net adjustment for expenditure accruals	76,325	(192,140)	(138,509)
Net adjustment for other financing sources (uses)	(96,934)	-	(6,094)
Adjustment for funds budgeted as special revenue	45,579	-	-
Adjustment for encumbrances	1,081,795	632,881	1,035,742
GAAP basis	<u>\$ 2,955,184</u>	<u>\$ (160,263)</u>	<u>\$ 192,512</u>
	Children's Services	County Board of DD	Nursing Home
Budget basis	\$ 63,754	\$ (74,538)	\$ (598,706)
Net adjustment for revenue accruals	79,645	5,596,776	(1,603)
Net adjustment for expenditure accruals	(203,120)	(5,605,117)	(3,629)
Adjustment for encumbrances	428,775	377,934	334,391
GAAP basis	<u>\$ 369,054</u>	<u>\$ 295,055</u>	<u>\$ (269,547)</u>

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	American Rescue Plan Act
Budget basis	\$ 1,767,338
Net adjustment for revenue accruals	(1,574,011)
Net adjustment for expenditure accruals	(212,672)
Adjustment for encumbrances	19,345
GAAP basis	<u>\$ -</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 withdraw-able on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Protection of the deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury, or any other obligation guaranteed as to principal or interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States.
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank 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, and with certain limitations including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivisions of the State of Ohio, if training requirements have been met;
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, the State Treasury Asset Reserve of Ohio (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;

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8. Up to twenty-five percent of the County's average portfolio in either of the following
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and mature within 270 days after purchase.
 - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.
9. Fifteen percent of the County's total average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
10. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rate commercial paper; and
11. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers acceptances, except as noted above, 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 \$13,615,470. Based on the criteria of GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2022, \$9,658,097 of the County's bank balance of \$15,396,042 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.

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Custodial credit risk is the risk that, in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in possession of an outside party. The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by (1) eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2022, some of the County's financial institutions were approved for a reduced collateral rate through the OPCS. Although 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.

Investments

Investments are reported at fair value. As of December 31, 2022, 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	\$ 5,348,648	\$ 730,954	\$ 2,570,510	\$ 2,047,184
Commercial Paper	7,356,645	7,356,645	-	-
Common Stock	72,543	72,543	-	-
Money Market Mutual Fund	293,258	293,258	-	-
US Treasury Bonds	3,170,779	723,398	1,737,866	709,515
US Treasury Notes	8,737,182	1,934,240	3,288,785	3,514,157
Corporate Bonds	10,854,521	4,731,004	6,123,517	-
Municipal Securities	3,978,008	3,208,546	184,890	584,572
Federal Home Loan Mortgage Corporation Bonds	5,627,025	-	4,737,395	889,630
Federal Farm Credit Bonds	7,761,353	1,681,250	486,245	5,593,858
Federal National Mortgage Association Bonds	3,445,126	-	3,445,126	-
Federal Home Loan Mortgage Bank Bonds	16,158,273	740,340	6,410,222	9,007,711
Federal Agricultural Mortgage Corporation Bonds	314,566	-	314,566	-
Amortized Cost:				
STAR Ohio	26,216,982	26,216,982	-	-
Total Investments	\$ 99,334,909	\$ 47,689,160	\$ 29,299,122	\$ 22,346,627

The County's investments in money market mutual funds and common stock are valued using quoted market prices in active markets (Level 1 inputs). The County's investments in federal agency securities (FFCB, FHLB, FHLMC, FNMA, FAMC), U.S. Treasury bonds and notes, commercial paper, corporate bonds, municipal securities 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).

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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 bonds and notes, commercial paper, corporate bonds, municipal securities, federal agency securities, 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 certificates of deposit 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.

Credit Risk A summary of the County's investment ratings by Standard & Poor's and Moody's Investors Service is provided in the table below. Negotiable certificates of deposit are not rated as they are fully insured by the FDIC. The County has no investment policy that addresses credit risk.

Investment	Ratings	
	Standard & Poor's	Moody's
Federal agency securities	AA+	Aaa
U.S. Treasury bonds and notes	AA+	Aaa
Commercial paper	A-1 to A-2	P-1 or Not Rated
Corporate bonds	AA+ to A-	Aaa to A2
Municipal securities	AA to AA- or Not Rated	Aa1 to A1 or Not Rated
STAR Ohio	AAAm	Not Rated
Money market mutual fund	AAAm	Not Rated
Common stock	A-2	A3 and Baa2

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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, 2022. The following is the County's investment allocation at December 31, 2022:

<u>Measurement\Investment Type</u>	<u>Measurement Value</u>	<u>Percent of Total</u>
Fair Value:		
Negotiable CDs	\$ 5,348,648	5.4%
Federal National Mortgage Assoc. Bonds	3,445,126	3.5%
Federal Home Loan Bank Bonds	16,158,273	16.3%
Federal Farm Credit Bonds	7,761,353	7.8%
Federal Home Loan Mortgage Corp. Bonds	5,627,025	5.7%
Federal Agricultural Mortgage Corp. Bonds	314,566	0.3%
U.S. Treasury Bonds	3,170,779	3.2%
Money Market Mutual Funds	293,258	0.3%
Commercial Paper	7,356,645	7.4%
U.S. Treasury Notes	8,737,182	8.8%
Corporate Bonds	10,854,521	10.9%
Municipal Securities	3,978,008	4.0%
Common Stock	72,543	0.1%
Amortized Cost:		
STAR Ohio	26,216,982	26.3%
Total Investments	<u>\$ 99,334,909</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, 2022:

Cash and Investments per Note Disclosure

Carrying amount of deposits	\$13,615,470
Investments	99,334,909
Cash on hand	1,325
Total	<u>\$112,951,704</u>

Cash and Investments per Statement of Net Position

Governmental activities	\$92,428,546
Business-type activities	12,017,541
Custodial funds	8,505,617
Total	<u>\$112,951,704</u>

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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. 2022 public utility property taxes became a lien December 31, 2021, are levied after October 1, 2022, and are collected in 2023 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, 2022 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 2022 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, 2022 was \$11.52 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2022 property tax receipts were based are as follows:

	Amount	Percent
Agricultural/residential and other real estate	\$ 1,884,108,710	91.28 %
Public utility personal property	180,005,230	8.72 %
Total assessed value	<u>\$ 2,064,113,940</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.

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.

Ashtabula County, Ohio
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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, 2022 consisted of taxes, accounts (billings for user charged services including unbilled utility services), leases, 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 a custodial 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, 2022 were \$1,330,703. \$499,006 is expected to be collected in more than one year and the amount of delinquent special assessments was \$163,791.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<i>Governmental Activities</i>	
Grants	\$ 6,539,468
Motor Vehicle License Tax	1,827,058
Motor Vehicle Gas Tax	1,811,687
Homestead and Rollback	893,750
Casino Revenue	705,478
Local Government	541,608
Total	<u><u>\$ 12,319,049</u></u>
<i>Business-Type Activities</i>	
Grants	<u><u>\$ 250,000</u></u>

NOTE 11: LEASES RECEIVABLE

The County is reporting leases receivable of \$811,272 in the general fund and \$1,677,008 in the Geneva State Park Lodge fund. For 2022, the general fund recognized lease revenue of \$35,803, which is reported in charges for services revenue, and interest revenue of \$24,859. For 2022, the Geneva State Park Lodge fund recognized lease revenue of \$117,684, which is reported in rent revenue, and interest revenue of \$51,008.

The County has entered into the following lease agreements as the lessor at varying years and terms as follows:

<u>Lease Type</u>	<u>Lease Commencement Date</u>	<u>Lease End Date</u>	<u>Payment Method</u>
<i>Governmental Activities:</i>			
Driver Exam Station	7/1/2017	6/30/2025	Quarterly
BMV Office	7/1/1998	6/30/2025	Monthly
ERS Telecom - Cell Tower	1/1/2009	12/31/2108	Monthly
<i>Business-Type Activities:</i>			
DNC Sublease 2015	1/1/2016	12/31/2035	Annually
DNC Sublease 2016	1/1/2017	12/31/2035	Annually

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The following is a schedule of future lease payments under the lease agreements:

Fiscal Year	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 26,917	\$ 10,805	\$ 37,722	\$ 86,000	\$ 64,000	\$ 150,000
2024	27,736	10,259	37,995	101,608	48,392	150,000
2025	14,183	9,769	23,952	104,698	45,302	150,000
2026	-	9,917	9,917	107,883	42,117	150,000
2027	-	10,214	10,214	111,164	38,836	150,000
2028-2032	-	55,857	55,857	608,644	141,356	750,000
2033-2037	-	64,754	64,754	557,011	42,989	600,000
2038-2042	-	75,068	75,068	-	-	-
2043-2047	-	87,024	87,024	-	-	-
2048-2052	-	100,885	100,885	-	-	-
2053-2057	-	116,953	116,953	-	-	-
2058-2062	-	135,581	135,581	-	-	-
2063-2067	-	157,176	157,176	-	-	-
2068-2072	-	182,210	182,210	-	-	-
2073-2077	-	211,231	211,231	-	-	-
2078-2082	-	244,875	244,875	-	-	-
2083-2087	-	283,877	283,877	-	-	-
2088-2092	-	329,091	329,091	-	-	-
2093-2097	-	381,506	381,506	-	-	-
2098-2102	172,888	269,383	442,271	-	-	-
2103-2107	459,394	53,319	512,713	-	-	-
2108	110,154	1,799	111,953	-	-	-
Total	<u>\$ 811,272</u>	<u>\$ 2,801,553</u>	<u>\$ 3,612,825</u>	<u>\$ 1,677,008</u>	<u>\$ 422,992</u>	<u>\$ 2,100,000</u>

NOTE 12: SHARED RISK POOL

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

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

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2022 was \$436,718.

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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 13: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2022, 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

Total Property Value – Replacement Cost	\$235,451,042
Other Property Insurance:	
Data Processing Equipment	100,000,000
Property in Transit	100,000
Extra Expense	1,000,000
Flood and Earthquake	100,000,000
Valuable Papers and Records	1,000,000
Automobile Physical Damage	1,000,000
Automatic Acquisition	5,000,000
Unintentional Omissions	250,000
Equipment Breakdown	100,000,000
Crime Insurance	1,000,000

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.

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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 2022, 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 \$661,200 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 \$256,727 for 2022 is accrued as a liability at year end. The reserve for future claims liability of \$148,511 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, 2022, 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 2021 and 2022 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2021	\$ 1,251,730	\$ 8,295,855	\$ 8,394,998	\$ 1,152,587
2022	1,152,587	9,134,233	9,220,382	1,066,438

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Ashtabula County, Ohio
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NOTE 14: CAPITAL ASSETS

A summary of changes in capital assets during 2022 follows:

	Balance 12/31/21	Additions	Deletions	Balance 12/31/22
Governmental Activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 900,769	\$ -	\$ -	\$ 900,769
Infrastructure	117,719,802	265,371	-	117,985,173
Construction in progress	515,339	1,702,559	(556,009)	1,661,889
<i>Total capital assets not being depreciated</i>	<u>119,135,910</u>	<u>1,967,930</u>	<u>(556,009)</u>	<u>120,547,831</u>
<i>Capital assets being depreciated:</i>				
Buildings	37,938,046	583,327	-	38,521,373
Improvements other than buildings	1,936,837	85,856	-	2,022,693
Equipment	11,511,467	615,137	-	12,126,604
Intangibles	1,184,535	-	-	1,184,535
Vehicles	7,017,331	488,609	-	7,505,940
<i>Total capital assets being depreciated</i>	<u>59,588,216</u>	<u>1,772,929</u>	<u>-</u>	<u>61,361,145</u>
<i>Less Accumulated depreciation:</i>				
Buildings	(14,185,339)	(764,536)	-	(14,949,875)
Improvements other than buildings	(741,873)	(61,909)	-	(803,782)
Equipment	(7,335,625)	(480,446)	-	(7,816,071)
Intangibles	(1,013,405)	(15,552)	-	(1,028,957)
Vehicles	(4,010,831)	(422,564)	-	(4,433,395)
<i>Total accumulated depreciation</i>	<u>(27,287,073)</u>	<u>(1,745,007)</u>	<u>-</u>	<u>(29,032,080)</u>
Capital assets being depreciated, net	<u>32,301,143</u>	<u>27,922</u>	<u>-</u>	<u>32,329,065</u>
Governmental activities capital assets, net	<u>\$ 151,437,053</u>	<u>\$ 1,995,852</u>	<u>\$ (556,009)</u>	<u>\$ 152,876,896</u>

*Depreciation expense was charged to governmental functions as follows:

Governmental activities:

General government:

Legislative and executive	\$ 505,093
Judicial	51,949
Human services	379,221
Public works	353,301
Public safety	294,904
Health	160,539
Total depreciation expense - governmental activities	<u>\$ 1,745,007</u>

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	Balance 12/31/21	Additions	Deletions	Balance 12/31/22
Business-Type Activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 218,083	\$ -	\$ -	\$ 218,083
Construction in progress	864,266	968,792	-	1,833,058
<i>Total capital assets not being depreciated</i>	<u>1,082,349</u>	<u>968,792</u>	<u>-</u>	<u>2,051,141</u>
<i>Capital assets being depreciated:</i>				
Buildings	24,468,741	-	-	24,468,741
Water and sewer system	59,120,435	25,060	-	59,145,495
Equipment	3,039,993	112,061	-	3,152,054
Vehicles	878,160	186,862	-	1,065,022
<i>Total capital assets being depreciated</i>	<u>87,507,329</u>	<u>323,983</u>	<u>-</u>	<u>87,831,312</u>
<i>Less Accumulated depreciation:</i>				
Buildings	(13,380,892)	(613,820)	-	(13,994,712)
Water and sewer system	(37,430,399)	(1,240,151)	-	(38,670,550)
Equipment	(1,535,578)	(219,499)	-	(1,755,077)
Vehicles	(506,742)	(66,971)	-	(573,713)
<i>Total accumulated depreciation</i>	<u>(52,853,611)</u>	<u>(2,140,441)</u>	<u>-</u>	<u>(54,994,052)</u>
Capital assets being depreciated, net	<u>34,653,718</u>	<u>(1,816,458)</u>	<u>-</u>	<u>32,837,260</u>
Business-Type activities capital assets, net	<u><u>\$ 35,736,067</u></u>	<u><u>\$ (847,666)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 34,888,401</u></u>

NOTE 15: DEFINED BENEFIT PENSION PLANS

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability/Asset and Net OPEB Liability/Asset

The net pension liability/asset and the net OPEB liability/asset reported on the statement of net position represents a liability or asset to employees for pensions and OPEB, respectively.

Pensions and OPEB are a component of exchange transactions – between an employer and its employees – of salaries and benefits for employee services. Pensions and OPEB 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 and the net OPEB liability/asset represent the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB 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.

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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/OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension and OPEB.

GASB 68/75 assumes the liability/asset is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability. Resulting adjustments to the net pension/OPEB liability would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require, the retirement systems to provide health care to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension/OPEB liability/asset on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB 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.

The remainder of this note includes the pension disclosures. See Note 16 for the OPEB disclosures.

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees 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 combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. 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 in the traditional and combined plans 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 and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Report referenced above for additional information, including requirements for reduced and unreduced benefits):

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Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 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. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3.00%.

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Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. 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. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. 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 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2022 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	***	****
2022 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits **	0.0 %	0.0 %	0.0 %
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

** This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4.00%.

*** 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.

**** Member contributions within the combined plan are not used to fund the defined benefit retirement allowance

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 \$5,006,988 for 2022. Of this amount, \$215,074 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 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.

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 is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2026, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 4.47 percent of the 14 percent 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, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent 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 service. 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 and after termination of employment.

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. 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. Eligible survivors of members who die before service retirement may qualify for monthly benefits. 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. The 2022 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2022, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$0 for 2022.

Net 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 OPERS was measured as of December 31, 2021, 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, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation 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	0.22999200%	0.30763900%	0.13553000%	0.00000000%	
Proportion of the net pension liability/asset current measurement date	<u>0.22674000%</u>	<u>0.26843700%</u>	<u>0.13855100%</u>	<u>0.00000000%</u>	
Change in proportionate share	<u>-0.00325200%</u>	<u>-0.03920200%</u>	<u>0.00302100%</u>	<u>0.00000000%</u>	
Proportionate share of the net pension liability	\$ 19,014,328	\$ -	\$ -	\$ -	\$ 19,014,328
Proportionate share of the net pension asset	-	1,019,430	24,246	-	1,043,676
Pension expense	(4,002,254)	(36,784)	(3,891)	(341,182)	(4,384,111)

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At December 31, 2022, 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
Deferred outflows of resources					
Differences between expected and actual experience	\$ 969,322	\$ 6,324	\$ 23,973	\$ -	\$ 999,619
Changes of assumptions	2,377,722	51,228	812	-	2,429,762
Changes in employer's proportionate percentage/ difference between employer contributions	1,663	-	-	-	1,663
Contributions subsequent to the measurement date	4,750,232	163,480	93,276	-	5,006,988
Total deferred outflows of resources	<u>\$ 8,098,939</u>	<u>\$ 221,032</u>	<u>\$ 118,061</u>	<u>\$ -</u>	<u>\$ 8,438,032</u>
Deferred inflows of resources					
Differences between expected and actual experience	\$ 417,031	\$ 114,019	\$ -	\$ -	\$ 531,050
Net difference between projected and actual earnings on pension plan investments	22,616,854	218,551	5,522	-	22,840,927
Changes in employer's proportionate percentage/ difference between employer contributions	90,281	-	-	356,618	446,899
Total deferred inflows of resources	<u>\$ 23,124,166</u>	<u>\$ 332,570</u>	<u>\$ 5,522</u>	<u>\$ 356,618</u>	<u>\$ 23,818,876</u>

\$5,006,988 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/increase to the net pension liability/asset in the year ending December 31, 2023.

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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
2023	\$ (3,061,960)	\$ (66,991)	\$ 2,409	\$ (349,698)	\$ (3,476,240)
2024	(7,797,541)	(92,609)	1,794	(6,920)	(7,895,276)
2025	(5,318,138)	(60,752)	2,162	-	(5,376,728)
2026	(3,597,819)	(44,905)	2,248	-	(3,640,476)
2027	-	(5,951)	2,974	-	(2,977)
Thereafter	-	(3,810)	7,676	-	3,866
Total	<u>\$ (19,775,458)</u>	<u>\$ (275,018)</u>	<u>\$ 19,263</u>	<u>\$ (356,618)</u>	<u>\$ (20,387,831)</u>

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, 2021, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2021, are presented below.

Wage inflation	
Current measurement date	2.75%
Prior measurement date	3.25%
Future salary increases, including inflation	
Current measurement date	2.75% to 10.75% including wage inflation
Prior measurement date	3.25% to 10.75% including wage inflation
COLA or ad hoc COLA	
Current measurement date	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 3.00%, simple through 2022, then 2.05% simple
Prior measurement date	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 0.50%, simple through 2021, then 2.15% simple
Investment rate of return	
Current measurement date	6.90%
Prior measurement date	7.20%
Actuarial cost method	Individual entry age

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In July 2021, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 0.50% simple through 2021 then 2.15% simple to 3.00% simple through 2022 then 2.05% simple.

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. 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. 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 was a gain of 15.3% for 2021.

The allocation of investment assets within the Defined Benefit portfolio is approved by the 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 long-term expected 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. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant.

For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	24.00 %	1.03 %
Domestic equities	21.00	3.78
Real estate	11.00	3.66
Private equity	12.00	7.43
International equities	23.00	4.88
Risk Parity	5.00	2.92
Other investments	4.00	2.85
Total	100.00 %	4.21 %

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Discount Rate - The discount rate used to measure the total pension liability/asset was 6.90%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. The discount rate used to measure total pension liability prior to December 31, 2021 was 7.20%. 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/Asset to Changes in the Discount Rate - The following table presents the proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 6.90%, as well as what the proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.90%) or one-percentage-point higher (7.90%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 50,132,114	\$ 19,014,328	\$ (6,879,807)
Combined Plan	(760,682)	(1,019,430)	(1,221,231)
Member-Directed Plan	(21,367)	(24,246)	(26,709)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2022 actuarial valuation compared with June 30, 2021 are presented below:

	June 30, 2022	June 30, 2021
Inflation	2.50%	2.50%
Projected salary increases	8.50% at age 20 to 2.50% at age 65	12.50% at age 20 to 2.50% at age 65
Investment rate of return	7.00%, net of investment expenses, including inflation	7.00%, net of investment expenses, including inflation
Discount rate of return	7.00%	7.00%
Payroll increases	3.00%	3.00%
Cost-of-living adjustments (COLA)	0.00%	0.00%

For the June 30, 2022, actuarial valuation, post-retirement mortality rates for healthy retirees are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

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For the June 30, 2021, actuarial valuation, post-retirement mortality rates are based on the RP-2014 Annuitant Mortality Tables 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 Tables, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Tables with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016.

The actuarial assumptions used in the June 30, 2022, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2015, through June 30, 2021. The actuarial assumptions used in the June 30, 2021, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2011, through June 30, 2016.

STRS Ohio's investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Asset Class	Target Allocation *	Long-Term Expected Real Rate of Return **
Domestic Equity	26.00 %	6.60 %
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	100.00 %	

* Target allocation percentage is effective as of July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022.

** 10-year annualized geometric nominal returns include the real rate of return and inflation of 2.25% and is net of investment expenses. Over a 30-year period, STRS Ohio's investment consultant indicates 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 7.00% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with the rates described in Note 1. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS Ohio's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on pension plan investments of 7.00% was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2022.

NOTE 16: DEFINED BENEFIT OPEB PLANS

Net OPEB Liability/Asset

See Note 15 for a description of the net OPEB liability/asset.

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - The Ohio Public Employees Retirement System (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. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

The health care 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 separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

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In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

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 Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2022, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2022 was 4.00%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$37,310 for 2022. Of this amount, \$1,603 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS)

Plan Description - The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered 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 partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements elimination date was postponed indefinitely. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

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Funding Policy - Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14% of covered payroll. For 2022, STRS did not allocate any employer contributions to post-employment health care.

Net OPEB Liabilities/Assets, OPEB Expense, and Deferred Outflows or Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability/asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. STRS's total OPEB asset was measured as of June 30, 2022, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability/asset was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities.

Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the net OPEB liability/asset prior measurement date	0.22850000%	0.00000000%	
Proportion of the net OPEB liability/asset current measurement date	<u>0.22439900%</u>	<u>0.00000000%</u>	
Change in proportionate share	<u>-0.00410100%</u>	<u>0.00000000%</u>	
Proportionate share of the net OPEB asset	\$ 6,774,500	\$ -	\$ 6,774,500
OPEB expense	(6,306,411)	(6,984)	(6,313,395)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred outflows of resources			
Changes in employer's proportionate percentage/ difference between employer contributions	\$ 678	\$ 3,651	\$ 4,329
Contributions subsequent to the measurement date	37,310	-	37,310
Total deferred outflows of resources	<u>\$ 37,988</u>	<u>\$ 3,651</u>	<u>\$ 41,639</u>

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	OPERS	STRS	Total
Deferred inflows of resources			
Differences between expected and actual experience	\$ 1,027,589	\$ -	\$ 1,027,589
Net difference between projected and actual earnings on OPEB plan investments	3,229,607	-	3,229,607
Changes of assumptions	2,742,241	-	2,742,241
Changes in employer's proportionate percentage/difference between employer contributions	57,047	26,597	83,644
Total deferred inflows of resources	<u>\$ 7,056,484</u>	<u>\$ 26,597</u>	<u>\$ 7,083,081</u>

\$37,310 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of/increase to the net OPEB liability/asset in the year ending December 31, 2023.

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

Year Ending December 31:	OPERS	STRS	Total
2023	\$ (4,369,237)	\$ (6,984)	\$ (4,376,221)
2024	(1,517,094)	(6,984)	(1,524,078)
2025	(705,652)	(8,802)	(714,454)
2026	(463,823)	(176)	(463,999)
Total	<u>\$ (7,055,806)</u>	<u>\$ (22,946)</u>	<u>\$ (7,078,752)</u>

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 health care costs 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 coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021.

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The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	
Current measurement date	2.75%
Prior Measurement date	3.25%
Projected Salary Increases, including inflation	
Current measurement date	2.75 to 10.75%
	including wage inflation
Prior Measurement date	3.25 to 10.75%
	including wage inflation
Single Discount Rate:	
Current measurement date	6.00%
Prior Measurement date	6.00%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.00%
Municipal Bond Rate	
Current measurement date	1.84%
Prior Measurement date	2.00%
Health Care Cost Trend Rate	
Current measurement date	5.50% initial, 3.50% ultimate in 2034
Prior Measurement date	8.50% initial, 3.50% ultimate in 2035
Actuarial Cost Method	Individual Entry Age Normal

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. 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 Health Care portfolio was a gain of 14.3% for 2021.

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The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care 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.

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	0.91 %
Domestic equities	25.00	3.78
Real Estate Investment Trusts (REITs)	7.00	3.71
International equities	25.00	4.88
Risk parity	2.00	2.92
Other investments	7.00	1.93
Total	100.00 %	3.45 %

Discount Rate - A single discount rate of 6.00% was used to measure the total OPEB liability on the measurement date of December 31, 2021. A single discount rate of 6.00% was used to measure the total OPEB liability on the measurement date of December 31, 2021. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 1.84%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through the year 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate - The following table presents the proportionate share of the net OPEB asset calculated using the single discount rate of 6.00%, as well as what the proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.00%) or one-percentage-point higher (7.00%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 3,984,043	\$ 6,774,500	\$ 9,090,625

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Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Health Care Cost Trend Rate - Changes in the health care cost trend rate may also have a significant impact on the net OPEB asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.00% lower or 1.00% higher than the current rate.

Retiree health care valuations use a health care cost trend assumption with changes over several years built into that assumption. The near-term rates reflect increases in the current cost of healthcare; the trend starting in 2022 is 5.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health care cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	\$ 6,847,708	\$ 6,774,500	\$ 6,687,654

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2022, actuarial valuation, compared with June 30, 2021, are presented below:

	June 30, 2022		June 30, 2021	
Inflation	2.50%		2.50%	
Projected salary increases	8.50% at age 20 to 2.50% at age 65		12.50% at age 20 to 2.50% at age 65	
Investment rate of return	7.00%, net of investment expenses, including inflation		7.00%, net of investment expenses, including inflation	
Payroll increases	3.00%		3.00%	
Cost-of-living adjustments (COLA)	0.00%		0.00%	
Discount rate of return	7.00%		7.00%	
Blended discount rate of return	N/A		N/A	
Health care cost trends				
	Initial	Ultimate	Initial	Ultimate
Medical				
Pre-Medicare	7.50%	3.94%	5.00%	4.00%
Medicare	-68.78%	3.94%	-16.18%	4.00%
Prescription Drug				
Pre-Medicare	9.00%	3.94%	6.50%	4.00%
Medicare	-5.47%	3.94%	29.98%	4.00%

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

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For the actuarial valuation as of June 30, 2022, healthy mortality rates are based on Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Rates are based on Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For the actuarial valuation as of June 30, 2021, healthy retirees the mortality rates are based on the 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. For disabled retirees, mortality rates are based on the 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 actuarial assumptions used in the June 30, 2022, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2015, through June 30, 2021. The actuarial assumptions used in the June 30, 2021, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2011, through June 30, 2016.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Asset Class	Target Allocation*	Long-Term Expected Real Rate of Return **
Domestic Equity	26.00 %	6.60 %
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	100.00 %	

* Target allocation percentage is effective as of July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022.

**10-year annualized geometric nominal returns include the real rate of return and inflation of 2.25% and is net of investment expenses. Over a 30-year period, STRS Ohio's investment consultant indicates 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 OPEB liability was 7.00% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed STRS Ohio continues to allocate no employer contributions to the health care fund. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on health care fund investments of 7.00% was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2022.

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NOTE 17: COMPENSATED ABSENCES

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

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NOTE 18: LONG-TERM OBLIGATIONS

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities:			
Refunding Bonds-2020	0.5% - 1.9%	\$ 13,810,000	12/1/2031
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
Mack Truck Loan-2019	3.05%	240,000	4/1/2023
Mack Plow Trucks Loan-2021	1.75%	263,606	4/1/2024
Energy Conservation - Financing Agreement	3.25%	5,195,220	12/1/2033
Private Activity Bond - Cook Road Improvement - 2006	7.00%	92,000	10/5/2026
Business-Type Activities:			
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-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
OWDA Loan-GOTL S.R. 531 Waterline Replace 2019	2.92%	310,724	1/1/2040
OWDA Loan-Coffee Creek WWTP Improv. 2019	0.00%	120,320	7/1/2026
OWDA Loan-Harpersfield Water Tower 2020*	2.17%	*	1/1/2026
OWDA Loan-Saybrook Twp. Pump Station Imp. 2022*	1.60%	*	7/1/2042
OPWC Loan-Lake Road Waterline Replacement-2003	0.00%	249,415	7/1/2024
OPWC Loan-Geneva Area Lake Road Waterline-2005	0.00%	72,006	1/1/2027
OPWC Loan-Saybrook Water Tank Improvement-2005	0.00%	326,288	7/1/2023
OPWC Loan-Jone/Perry/N. Market Waterline-2005	0.00%	164,363	1/1/2029
OPWC Loan-Ashtabula County Water System-2007	0.00%	349,998	7/1/2028
OPWC Loan-Generator Replacement Project-2010	0.00%	29,153	7/1/2030
OPWC Loan-S.R. 534 Pump Station Replacement-2011	0.00%	38,296	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
OPWC Loan-GOTL - Old Lake/534 Waterline Imp.	0.00%	102,650	7/1/2038
OPWC Loan-Holiday Camplands WWTP Imp.	0.00%	77,318	7/1/2038
OPWC Loan-Meadowood Sanitary Improvements	0.00%	82,571	1/1/2039
OPWC Loan-Waterline Replacement/Lift Station	0.00%	50,696	7/1/2039
OPWC Loan-S.R. 531 Waterline Replace. GOTL	0.00%	93,334	1/1/2041
OPWC Loan-Lift Station Improv./Sewer Repair	0.00%	404,082	1/1/2043
Equipment Loan	2.50%	420,671	7/1/2022

*Loan not finalized as of December 31, 2022

Ashtabula County, Ohio
Notes to the Basic Financial Statements
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Changes in the County's long-term obligations during 2022 were as follows:

	Outstanding 12/31/2021	Additions	(Reductions)	Outstanding 12/31/2022	Amounts Due In One Year
Governmental Activities:					
General Obligation Bonds:					
2020 Refunding Bonds	\$ 13,320,000	\$ -	\$ (1,030,000)	\$ 12,290,000	\$ 765,000
General Obligation Bonds (Unvoted):					
2017 Safety and Emergency System*	180,000	-	(180,000)	-	-
<i>Total General Obligation Bonds</i>	<u>13,500,000</u>	<u>-</u>	<u>(1,210,000)</u>	<u>12,290,000</u>	<u>765,000</u>
OPWC Loans:					
South Windsor Road Improvements*	33,750	-	(33,750)	-	-
Hadlock Ford*	75,000	-	(5,000)	70,000	5,000
<i>Total OPWC Loans</i>	<u>108,750</u>	<u>-</u>	<u>(38,750)</u>	<u>70,000</u>	<u>5,000</u>
Other Long-Term Obligations:					
Cook Road Improvement (TIF)*	35,026	-	(6,322)	28,704	6,779
Mack Trucks Loan*	120,000	-	(60,000)	60,000	60,000
Mack Plow Trucks Loan*	197,704	-	(65,901)	131,803	65,901
Promissory Note*	107,143	-	(53,571)	53,572	53,572
Lease Purchase Agreement*	4,301,694	-	(298,377)	4,003,317	308,154
Claims Payable	112,615	148,511	(112,615)	148,511	148,511
Net Pension Liability	31,547,926	-	(13,100,214)	18,447,712	-
Compensated Absences	2,924,572	996,941	(1,028,101)	2,893,412	1,023,824
<i>Total Other Long-Term Obligations</i>	<u>39,346,680</u>	<u>1,145,452</u>	<u>(14,725,101)</u>	<u>25,767,031</u>	<u>1,666,741</u>
<i>Total Governmental Activities</i>	<u>\$ 52,955,430</u>	<u>\$ 1,145,452</u>	<u>\$ (15,973,851)</u>	<u>\$ 38,127,031</u>	<u>\$ 2,436,741</u>

* Direct borrowings

Ashtabula County, Ohio
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	Outstanding 12/31/2021	Additions	(Reductions)	Outstanding 12/31/2022	Amounts Due In One Year
Business-Type Activities:					
<i>Revenue Bonds (Self-Supporting):</i>					
Water System Acquisition Bonds	\$ 3,157,000	\$ -	\$ (181,000)	\$ 2,976,000	\$ 187,000
Lodge & Conference Center Refunding	1,570,000	-	(1,570,000)	-	-
Unamortized Premium	109,610	-	(109,610)	-	-
<i>Total Revenue Bonds</i>	4,836,610	-	(1,860,610)	2,976,000	187,000
<i>OWDA Loans - direct borrowing:</i>					
Saybrook Twp. Pump Station Imp.	-	546,949	(13,316)	533,633	26,632
AshCraft Wastewater	26,478	-	(26,478)	-	-
Harpersfield Water Tower	73,312	32,245	(10,637)	94,920	10,637
Water System #1	7,110,618	-	(488,590)	6,622,028	510,025
Olive Drive Sewer	8,232	-	(5,436)	2,796	2,796
Water Line Construction	267,940	-	(72,363)	195,577	75,642
Waterline Extension - 2005	24,341	-	(6,614)	17,727	6,881
Waterline Extension - 2006	235,500	-	(11,296)	224,204	11,743
Austinburg Sanitary Sewers 2010	112,886	-	(11,883)	101,003	11,882
GOTL S.R. 531 Waterline Replacement	287,116	-	(12,327)	274,789	12,690
Coffee Creek WWTP Improvements	96,865	11,423	(24,064)	84,224	24,064
<i>Total OWDA Loans</i>	8,243,288	590,617	(683,004)	8,150,901	692,992
<i>OPWC Loans - direct borrowing:</i>					
Lake Road Waterline	31,176	-	(12,471)	18,705	12,470
Geneva Area Lake Road Waterline	18,002	-	(3,600)	14,402	3,601
Saybrook Water Tank Improvement	32,628	-	(21,752)	10,876	10,876
Jones/Perry/N.Market St. Waterline	57,529	-	(8,219)	49,310	8,218
Ashtabula County Water System	113,748	-	(17,500)	96,248	17,500
Generator Replacement Project	12,390	-	(1,457)	10,933	1,458
S.R. 534 Pump Station Replacement	22,020	-	(1,915)	20,105	1,915
Sanitary/Water Systems Upgrade	39,120	-	(2,794)	36,326	2,795
Meadowood WWTP	239,468	-	(16,515)	222,953	16,515
GOTL-Old Lake/534 Waterline Imp.	84,687	-	(5,133)	79,554	5,132
Holiday Camplands WWTP Imp.	63,787	-	(3,866)	59,921	3,866
Meadowood Sanitary Imp.	70,184	-	(4,128)	66,056	4,129
Waterline Replacement/Lift Station Reh	44,359	-	(2,535)	41,824	2,534
S.R. 531 Waterline Replacement GOTL	88,667	-	(4,667)	84,000	4,666
Lift Station Imp. and Sewer Repair	270,892	133,190	-	404,082	20,204
<i>Total OPWC Loans</i>	1,188,657	133,190	(106,552)	1,215,295	115,879
<i>Other Long-Term Obligations:</i>					
Net Pension Liability	978,857	-	(412,241)	566,616	-
Equipment loan - direct borrowing	84,135	-	(84,135)	-	-
Compensated Absences	87,179	33,176	(30,513)	89,842	31,445
<i>Total Other Long-Term Obligations</i>	1,150,171	33,176	(526,889)	656,458	31,445
<i>Total Business-Type Activities</i>	\$ 15,418,726	\$ 756,983	\$ (3,177,055)	\$ 12,998,654	\$ 1,027,316

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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) loan 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 general obligation 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 purpose improvement 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. After the series 2020 refunding (discussed below), the unrefunded series 2013 bonds matured on December 1, 2021. Principal payments are due December 1 of each year and interest payments due June 1 and December 1 of each year. Payment is made from the general obligation bond retirement fund. The bonds are considered unvoted general obligation debt of the County payable from County ad valorem property taxes.

On October 15, 2020, the County issued \$13,810,000 (series 2020 refunding bonds) to advance refund the callable portion of the 2013 refunding and various purpose improvement bonds. The refunded portions of the series 2013 bonds included portions of the serial bonds and all of the term bonds. This refunded debt is considered defeased (in-substance) and accordingly, has been removed from the statement of net position.

The series 2020 refunding bonds issuance proceeds of \$13,589,737 were used to purchase securities which were placed in an irrevocable trust to provide resources for all future debt service payments on the refunded debt. The principal balance of the defeased bonds in the amount of \$12,660,000 was called on June 1, 2022.

The series 2020 refunding issue is comprised of serial bonds, par value \$13,810,000. The interest rate on the series 2020 bonds ranges from 0.493% - 1.90%. Principal payments are due December 1 of each year and interest payments on the series 2020 bonds are due June 1 and December 1 each year. The final maturity stated on the issue is December 1, 2031. The bonds will be retired through the general obligation bond retirement fund.

The reacquisition price exceeded the net carrying amount of the old debt by \$524,972. 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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
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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 had an interest rate of 1.75% and matured on September 5, 2022.

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

The Mack Trucks loan and Mack Plow Trucks loan will be repaid from the motor vehicle and gas tax fund.

During 2019, the County entered into a financing agreement with Huntington Public Capital Corporation to finance energy conservation improvements in various County buildings. The proceeds of this agreement total \$5,195,220 and bear an interest rate of 3.25%. This agreement matures on December 1, 2033.

The 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.

During 2022, the County exercised the prior optional redemption using excess cash in the Geneva State Park Lodge fund. Therefore, the Bonds are considered fully retired at December 31, 2022.

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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
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The County's net pension liability and net OPEB liability are discussed in Notes 15 & 16, respectively.

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		Energy Conservation		Other Long-Term Obligations		OPWC Loans
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2023	\$ 765,000	\$ 168,526	\$ 308,154	\$ 127,624	\$ 186,252	\$ 6,638	\$ 5,000
2024	1,155,000	162,620	318,250	117,528	73,167	2,465	5,000
2025	1,735,000	151,855	328,677	107,101	7,516	783	5,000
2026	1,760,000	133,083	339,446	96,332	7,144	223	5,000
2027	1,775,000	111,452	350,567	85,210	-	-	5,000
2028 - 2032	5,100,000	183,710	1,932,842	246,047	-	-	25,000
2033 - 2036	-	-	425,381	10,397	-	-	20,000
Total	<u>\$ 12,290,000</u>	<u>\$ 911,246</u>	<u>\$ 4,003,317</u>	<u>\$ 790,239</u>	<u>\$ 274,079</u>	<u>\$ 10,109</u>	<u>\$ 70,000</u>

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

Year	Revenue Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2023	\$ 187,000	\$ 116,321	\$ 655,723	\$ 284,212	\$ 115,879
2024	197,000	108,798	679,845	259,361	98,766
2025	203,000	100,917	662,396	233,478	92,533
2026	211,000	92,779	631,091	209,217	92,533
2027	221,000	84,303	645,438	184,830	88,933
2028 - 2032	1,240,000	281,811	3,647,102	489,529	329,396
2033 - 2037	717,000	43,253	560,972	29,330	269,803
2038 - 2042	-	-	39,781	1,463	127,452
Total	<u>\$ 2,976,000</u>	<u>\$ 828,182</u>	<u>\$ 7,522,348</u>	<u>\$ 1,691,420</u>	<u>\$ 1,215,295</u>

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, 2022, the County had an unvoted debt margin of \$41,444,010, and a direct debt margin of \$11,982,300.

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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 2042. 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 \$1,521,981. Principal and interest paid and total net revenues for the current year were \$116,158 and \$1,338,789, 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 2040. 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 \$13,339,817. Principal and interest paid and total net revenues for the current year were \$1,300,068 and \$1,549,390, respectively.

Direct borrowings are borrowings that have terms negotiated directly between the County and the lender and are not offered for public sale. In the event of default, the lender may declare the full amount of the then unpaid original loan amount to be immediately due and payable and/or require the County to pay any fines, penalties, interest, or late charges associated with the default.

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, 2022, there were no industrial revenue bonds outstanding.

NOTE 19: LOAN PAYABLE

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

In the current year, the loan payment included \$29,662 of principal and \$1,186 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	FmHA Loan		
	Principal	Interest	Total
2023	\$29,959	\$889	\$30,848
2024	59,237	590	59,827
Total	\$89,196	\$1,479	\$90,675

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NOTE 20: INTERFUND TRANSFERS

Interfund Transfers

Interfund transfers for the year ended December 31, 2022, consisted of the following:

Transfers To	Transfers From							Totals
	General	Public Assistance	Children Services	Nursing Home	Board of DD	Other Governmental Funds	Geneva State Park Lodge	
<u>Governmental</u>								
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ 2
Public Assistance	150,000	-	-	-	-	1,091,812	-	1,241,812
Other Governmental Funds	4,780,415	95,517	2,000,000	187,887	1,000,000	366,622	582,712	9,013,153
Total Governmental	4,930,415	95,517	2,000,000	187,887	1,000,000	1,458,436	582,712	10,254,967
<u>Proprietary</u>								
Workers' Compensation	42,786	-	-	-	-	-	-	42,786
Total Proprietary	42,786	-	-	-	-	-	-	42,786
Total	\$ 4,973,201	\$ 95,517	\$ 2,000,000	\$ 187,887	\$ 1,000,000	\$1,458,436	\$ 582,712	\$ 10,297,753

The general fund transfers to the major and nonmajor governmental funds were made to provide additional resources for current operations.

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 2022.

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.

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 2022, 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.

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D. PartnerSolutions

PartnerSolutions collaborative is a consortium of 13 county mental health and recovery services boards that have come together for the implementation and management of a shared billing system for Ohio Behavioral Health. PartnerSolutions is a department of Stark County Mental Health & Addiction Recovery (StarkMHAR), and is comprised of the following Mental Health and Recovery Services Boards in Ohio:

Member Boards of PartnerSolutions:

1. Mental Health and Recovery Board of Ashland County
2. Ashtabula County Mental Health and Recovery Board
3. Mental Health and Recovery Board of Belmont, Harrison, and Monroe Counties
4. Columbiana County Mental Health and Recovery Services Board
5. Delaware-Morrow Mental Health & Recovery Services Board
6. Hancock County Board of Alcohol, Drug Addiction and Mental Health Services
7. Jefferson County Prevention and Recovery Board
8. Mahoning County Mental Health and Recovery Board
9. Mental Health and Recovery Board of Portage County
10. Stark County Mental Health and Addiction Recovery
11. Trumbull County Mental Health and Recovery Board
12. Mental Health and Recovery Board of Union County
13. Mental Health and Recovery Services Board of Wayne and Holmes Counties

PartnerSolutions uses the SmartCareMCO application to process claims for their member boards. SmartCareMCO is a web-based application, hosted by the vendor, Streamline HealthCare Solutions. The PartnerSolutions team administers the billing system on behalf of all member boards.

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 2022, the County Board of Developmental Disabilities contributed \$3,142,842.

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 \$36,102 in 2022. Financial statements can be obtained from the EASTGATE Regional Council of Governments, 5121 Mahoning Ave., Austintown, Ohio 44515.

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NOTE 23: 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.

NOTE 24: TAX ABATEMENTS

As of December 31, 2022, 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 2022, the County's property tax revenues were reduced as a result of these agreements as follows:

<u>Tax Abatement Program</u>	<u>County Taxes Abated</u>
Ezone	\$ 11,887

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The County has entered into agreements to reduce property taxes through the CRA program. During 2022, the County's property tax revenues were reduced as a result of these agreements as follows:

<u>Tax Abatement Program</u>	<u>County Taxes Abated</u>
CRA	\$ 8,551

The County 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 2022, the County's property tax revenues were reduced under agreements entered into by other governments as follows:

<u>Government Entering Into Agreement</u>	<u>Tax Abatement Program CRA</u>
City of Ashtabula	\$ 13,277
City of Conneaut	7,990
Village of Andover	1,866
Village of Geneva on the Lake	179
Village of Orwell	1,123
Total	<u>\$ 24,435</u>

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Ashtabula County, Ohio
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NOTE 25: 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	\$ -	\$ 213,617	\$ -	\$ -
Prepays	145,573	-	-	-
Loans	-	-	-	-
Unclaimed monies	885,458	-	-	-
Total nonspendable	1,031,031	213,617	-	-
Restricted:				
Public assistance/human services	-	-	1,464,034	-
Roads & bridges	-	3,614,916	-	-
Health programs	-	-	-	-
Judicial/public safety programs	-	-	-	-
Economic development	-	-	-	-
Children's services	-	-	-	8,571,286
General government operations	-	-	-	-
Lodge	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Total restricted	-	3,614,916	1,464,034	8,571,286
Committed:				
Debt service	-	-	-	-
Economic development	3,121,577	-	-	-
Board of elections	33	-	-	-
Budget stabilization	10,185,000	-	-	-
Capital projects	-	-	-	-
Total committed	13,306,610	-	-	-
Assigned:				
Encumbrances	665,783	-	-	-
Capital projects	-	-	-	-
Other purposes	188,124	-	-	-
Total assigned	853,907	-	-	-
Unassigned (deficit)	3,347,334	-	-	-
Total fund balances	\$ 18,538,882	\$ 3,828,533	\$ 1,464,034	\$ 8,571,286

- Continued

Ashtabula County, Ohio
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Fund balance	County Board of DD	Nursing Home	Other Governmental Funds	Total Governmental Funds
Nonspendable:				
Materials and supplies	\$ -	\$ 47,022	\$ -	\$ 260,639
Prepays	-	-	-	145,573
Loans	-	-	2,979,920	2,979,920
Unclaimed monies	-	-	-	885,458
Total nonspendable	-	47,022	2,979,920	4,271,590
Restricted:				
Public assistance/human services	-	1,918,748	6,699,649	10,082,431
Roads & bridges	-	-	-	3,614,916
Health programs	13,583,227	-	1,642,497	15,225,724
Judicial/public safety programs	-	-	5,850,227	5,850,227
Economic development	-	-	2,020,213	2,020,213
Children's services	-	-	-	8,571,286
General government operations	-	-	3,805,995	3,805,995
Lodge	-	-	272,117	272,117
Capital projects	-	-	5,116,149	5,116,149
Other purposes	-	-	438,657	438,657
Total restricted	13,583,227	1,918,748	25,845,504	54,997,715
Committed:				
Debt service	-	-	801,422	801,422
Economic development	-	-	-	3,121,577
Board of elections	-	-	-	33
Budget stabilization	-	-	-	10,185,000
Capital projects	-	-	155,446	155,446
Total committed	-	-	956,868	14,263,478
Assigned:				
Encumbrances	-	-	-	665,783
Capital projects	-	-	4,092,000	4,092,000
Other purposes	-	-	-	188,124
Total assigned	-	-	4,092,000	4,945,907
Unassigned (deficit)	-	-	(1,645)	3,345,689
Total fund balances	\$ 13,583,227	\$ 1,965,770	\$ 33,872,647	\$ 81,824,379

NOTE 26: ASSET RETIREMENT OBLIGATIONS

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewage treatment system to the Ohio Environmental Protection Agency (Ohio EPA) for approval. Through this permitting process, the County would be responsible for addressing any public safety issues associated with their sewage treatment facilities and the permit would specify the procedures required to dispose of all or part of the sewage treatment plant. Due to the lack of specific legal requirements for retiring the sewage treatment plant, the County has determined that the asset retirement obligation cannot be reasonably estimated.

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NOTE 27: COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency continues. During 2022, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

NOTE 28: SUBSEQUENT EVENT

On January 6, 2023, the Governor of Ohio signed Amended Substitute House Bill 45, (the "Act"). Within the Act, the General Assembly has appropriated \$13,950,000 for the Ashtabula County Commissioners for the purpose of retiring any outstanding debt obligations on the Geneva Lodge and Convention Center. Any funds in excess of the outstanding debt shall be used to pay costs of deferred maintenance on the Lodge.

NOTE 29: NORTHEAST OHIO REGIONAL AIRPORT- COMPONENT UNIT

A. Description of Northeast Ohio Regional Airport and Reporting Entity

The Airport

The Ashtabula County Airport Authority dba 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.

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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.

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 represent a consumption of net assets 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 and OPEB.

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 assets 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 and OPEB.

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 2022 amounted to \$233.

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.

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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.

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/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB 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/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB 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/OPEB systems report investments at fair value.

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Notes to the Basic Financial Statements
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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.

C. Change in Accounting Principles

For 2022, the Airport has implemented Governmental Accounting Standards Board (GASB) Statement No. 87, “Leases”, GASB Implementation Guide 2020-1, “*Implementation Guide Update – 2020*”, GASB Statement No. 91, “Conduit Debt Obligations”, and GASB Statement No. 92, “Omnibus 2020”. These implementations had no 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).

At year-end, the Airport had \$7,361 in un-deposited cash on hand which is included on the financial statements of the Airport as part of “Cash and Cash Equivalents.”

At year-end, the carrying amount of the Airport’s deposits not including cash on hand was \$73,834 and the bank balance of all Airport deposits was \$162,851. Based on the criteria described in GASB Statement No. 40, “Deposits and Investment Risk Disclosures”, as of December 31, 2022, all of the Airport’s bank balance was covered by the Federal Deposit Insurance Corporation and none was potentially exposed to custodial credit risk as discussed below.

Custodial credit risk is the risk that, in the event of bank failure, the Airport will not be able to recover deposits or collateral securities that are in possession of an outside party. The Airport has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by (1) eligible securities pledged to the Airport and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2022, the Airport’s financial institutions participated in OPCS. Although 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. 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 2022 were as follows:

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	Amount Outstanding 12/31/21	Additions	Reductions	Amount Outstanding 12/31/22	Amount Due in One Year
Business-Type Activities:					
Revenue Bonds	\$ 948,078	\$ -	\$ (165,414)	\$ 782,664	\$ 48,600
Net Pension Liability	125,866	-	(58,090)	67,776	-
Net OPEB Liability	(15,624)	(14,445)	-	(30,069)	-
<i>Total Business-Type Activities</i>	<u>\$ 1,058,320</u>	<u>\$ (14,445)</u>	<u>\$ (223,504)</u>	<u>\$ 820,371</u>	<u>\$ 48,600</u>

The annual requirements to retire this debt are as follows:

	2005 Revenue Bonds		
Year	Principal	Interest	Total
2023	\$ 48,600	\$ 33,594	\$ 82,194
2024	50,600	31,589	82,189
2025	52,700	29,502	82,202
2026	54,800	27,328	82,128
2027	57,100	25,068	82,168
2028-2032	323,000	87,982	410,982
2033-2036	195,864	44,470	240,334
Total	<u>\$ 782,664</u>	<u>\$ 279,533</u>	<u>\$ 1,062,197</u>

On May 12, 2022, the Airport was notified by email from the USDA Rural Development that a payment of \$332,090 would be required to bring current the USDA Revenue Bond obligation. By conference call on May 13, 2022, the Airport was informed that without payment, the Airport would remain on the federal “Do Not Pay” list, which would preclude the funding of a FAA grant of \$440,000 for the Rehabilitation of Taxiway A issued in 2021. The Airport Board of Trustees met on May 13, 2022. At that meeting, the Airport accepted a charitable equities donation from a donor to fund the payment of the obligation and authorized a payment to the USDA in the amount of \$332,090. Airport management intends to remit payment to the USDA as required by the terms and conditions of the revenue bond documents.

F. Defined Benefit Pension Plans

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

The Airport’s contractually required contribution was \$24,213 for 2022.

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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, 2021, 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	0.00085000%
Proportion of the net pension liability current measurement date	<u>0.00077900%</u>
Change in proportionate share	<u>-0.00007100%</u>
Proportionate share of the net pension liability	\$ 67,776
Pension expense	(10,374)

At December 31, 2022, the Airport reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>
Deferred outflows of resources	
Differences between expected and actual experience	\$ 3,455
Changes of assumptions	8,476
Airport contributions subsequent to the measurement date	<u>24,213</u>
Total deferred outflows of resources	<u>\$ 36,144</u>
Deferred inflows of resources	
Differences between expected and actual experience	\$ 1,487
Net difference between projected and actual earnings on pension plan investments	80,619
Changes in proportionate share and difference between Airport contributions and proportionate share of contributions	<u>9,688</u>
Total deferred inflows of resources	<u>\$ 91,794</u>

\$24,213 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, 2023.

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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:

	<u>OPERS</u>
Year Ending December 31:	
2023	\$ (18,694)
2024	(29,388)
2025	(18,956)
2026	<u>(12,825)</u>
Total	<u>\$ (79,863)</u>

The actuarial assumptions used by OPERS are discussed in Note 15.

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 6.9 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 (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease <u>(5.90%)</u>	Current Discount Rate <u>(6.90%)</u>	1% Increase <u>(7.90%)</u>
Airport's proportionate share of the net pension liability (asset)	\$ 178,695	\$ 67,776	\$ (24,523)

G. Other Postemployment Benefits (OPEB)

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

The Airport's contractually required contribution was \$0 for 2022.

OPEB Asset, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB asset was measured as of December 31, 2021 and the total OPEB asset used to calculate the new OPEB asset was determined by an actuarial valuation as of December 31, 2020, rolled forward to December 31, 2021 by incorporating the expected value of health care cost accruals, the actual health care payments, and interest accruals during the year. The Airport's proportion of the net OPEB asset was based on the Airport's share of contributions to the retirement system relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

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	<u>OPERS</u>
Proportion of the net OPEB liability prior measurement date	0.00087700%
Proportion of the net OPEB asset current measurement date	<u>0.00096000%</u>
Change in proportionate share	<u>0.00008300%</u>
Proportionate share of the net OPEB asset	\$ 30,069
OPEB expense	(18,623)

At December 31, 2022, the Airport reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
Deferred outflows of resources	
Changes in proportionate share and difference between Airport contributions and proportionate share of contributions	<u>\$ 511</u>
Total deferred outflows of resources	<u>\$ 511</u>

Deferred inflows of resources	
Differences between expected and actual experience	\$ 4,561
Changes of assumptions	14,337
Net difference between projected and actual earnings on pension plan investments	12,171
Changes in proportionate share and differences between Airport contributions and proportionate share of contributions	<u>1,369</u>
Total deferred inflows of resources	<u>\$ 32,438</u>

No amount reported as deferred outflows of resources related to OPEB resulting from Airport contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>OPERS</u>
Year Ending December 31:	
2023	\$ (20,248)
2024	(6,488)
2025	(3,134)
2026	<u>(2,057)</u>
Total	<u>\$ (31,927)</u>

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The actuarial assumptions used by OPERS are discussed in Note 16.

Sensitivity of the Airport's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate - The following table presents the Airport's proportionate share of the net OPEB asset calculated using the current period discount rate assumption of 6.00 percent, as well as what the Airport's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
Airport's proportionate share of the net OPEB asset	\$ 17,683	\$ 30,069	\$ 40,349

Sensitivity of the Airport's Proportionate Share of the Net OPEB Asset to Changes in the Health Care Cost Trend Rate - Changes in the health care cost trend rate may also have a significant impact on the net OPEB asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.00% lower or 1.00% higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2021 is 8.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
Airport's proportionate share of the net OPEB asset	\$ 30,394	\$ 30,069	\$ 29,863

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2022

H. Capital Assets

A summary of the Airport's capital assets at December 31, 2022 follows:

	Balance 12/31/2021	Additions	Deletions	Balance 12/31/2022
<i>Capital assets not being depreciated:</i>				
Land	\$ 693,478	\$ -	\$ -	\$ 693,478
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	2,947,787	-	-	2,947,787
Improvements other than Buildings	13,701,184	-	-	13,701,184
Vehicles	764,207	22,800	-	787,007
Furniture and Equipment	522,353	4,819	-	527,172
<i>Total capital assets being depreciated:</i>	17,935,531	27,619	-	17,963,150
<i>Less accumulated depreciation:</i>				
Buildings and Improvements	(1,000,318)	(75,508)	-	(1,075,826)
Improvements other than Buildings	(2,499,229)	(363,427)	-	(2,862,656)
Vehicles	(560,444)	(26,436)	-	(586,880)
Furniture and Equipment	(231,174)	(39,268)	-	(270,442)
<i>Total accumulated depreciation</i>	(4,291,165)	(504,639)	-	(4,795,804)
<i>Total capital assets being depreciated, net</i>	13,644,366	(477,020)	-	13,167,346
Total Capital Assets, Net	\$ 14,337,844	\$ (477,020)	\$ -	\$ 13,860,824

I. 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.

J. 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, 2022.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2022

GASB Statement No. 83 “*Certain Asset Retirement Obligations*” establishes criteria for determining the recognition of a liability for an Asset Retirement Obligation (ARO). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. Recognition of the ARO occurs when the liability is both incurred and reasonably estimable. An ARO is incurred based on external laws, regulations, or contracts. The Airport has one underground fuel storage tank. Due to the lack of specific legal requirements for retiring the storage tank, the Airport has determined that the amount of the Asset Retirement Obligation cannot be reasonably estimated.

K. Contributions and Donations

The Airport receives significant contributions and donations which help it to operate. During 2022, the Airport received \$350,000 from the County and \$737,036 from other donations.

L. 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, 2022.

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, 2022.

M. COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio’s state of emergency ended in June 2021 while the national state of emergency continues. During 2022, the Airport did not receive COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Airport. The impact on the Airport’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

NOTE 30: 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.

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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2022

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 and Cash Equivalents

All monies received by the Corporation are deposited in a demand deposit account. During 2022, the Corporation invested in the State Treasury Asset Reserve of Ohio (STAR Ohio).

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, 2022, the Corporation held no parcels in trust.

6. Accrued Liabilities

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2022

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, 2022.

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). At year-end, the carrying amount of the Corporation's deposits was \$559,232. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2022, \$250,000 of the Corporation's bank balance of \$559,232 was covered by the Federal Deposit Insurance Corporation. Although the deposits were held by the pledging financial institution's trust department and all statutory requirements for investments of money had been followed, noncompliance with Federal requirements could potentially subject the Corporation to custodial credit risk. Custodial credit risk is the risk that in the event of bank failure the Corporation's deposits may not be returned to it. All deposits are held in single qualified institutions.

Investments

Investments are reported at fair value. As of December 31, 2022, the Corporation had the following investments:

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2022

Measurement / Investment Type	Investment Maturities	
	Measurement Value	12 Months or Less
Amortized Cost:		
STAR Ohio	\$ 515,812	\$ 515,812
Total Investments	<u>\$ 515,812</u>	<u>\$ 515,812</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 cash equivalents as reported on the statement of net position as of December 31, 2022:

Cash and Investments per Note Disclosure		Cash and Investments per Statement of Net Position	
Carrying amounts of deposits	\$ 559,232	Land Reutilization Corp.	\$ 1,075,044
Investments	515,812		
Total Investments	<u>\$ 1,075,044</u>	Total	<u>\$ 1,075,044</u>

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 2022, the Corporation contract with CORSA 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 3.0% 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, 2022, this amount totaled \$137,819.

Pursuant to a contract for services agreement approved by the Board of Directors, for December 31, 2022, the Corporation incurred \$65,264 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.

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2022

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 2022 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:

2022		2021		2020	
Centerline Miles	Average PCR	Centerline Miles	Average PCR	Centerline Miles	Average PCR
349	66	347	70	347	70

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2022	\$ 7,208,615	\$ 6,494,616	\$ 713,999
2021	5,989,282	5,525,842	463,440
2020	6,344,877	5,613,945	730,932
2019	5,738,104	5,398,404	339,700
2018	5,013,072	4,613,484	399,588
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

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2022

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:

2022		2021		2020	
Number of Bridges & Culverts	Average Condition Ranking	Number of Bridges & Culverts	Average Condition Ranking	Number of Bridges & Culverts	Average Condition Ranking
927	7.8	922	7.7	921	7.6

Beginning in 2015, the County does 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
2022	\$ 2,885,222	\$ 2,630,108	\$ 255,114
2021	1,512,576	923,558	589,018
2020	1,233,413	1,091,031	142,382
2019	2,339,297	2,180,956	158,341
2018	1,388,571	1,320,377	68,194
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

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 Nine Years

	2022	2021	2020	2019
<i>Traditional Plan:</i>				
County's proportion of the net pension liability	0.226740%	0.229992%	0.230164%	0.245900%
County's proportionate share of the net pension liability	\$ 19,014,328	\$ 32,526,783	\$ 43,540,857	\$ 64,780,862
County's covered payroll	\$ 31,917,093	\$ 31,360,593	\$ 30,990,829	\$ 32,191,329
County's proportionate share of the net pension liability as a percentage of its covered payroll	59.57%	103.72%	140.50%	201.24%
Plan fiduciary net position as a percentage of the total pension liability	96.62%	86.88%	82.17%	74.70%
<i>Combined Plan:</i>				
County's proportion of the net pension asset	0.268437%	0.307639%	0.292290%	0.296936%
County's proportionate share of the net pension asset	\$ 1,019,430	\$ 848,146	\$ 583,334	\$ 319,389
County's covered payroll	\$ 1,168,814	\$ 1,297,571	\$ 1,250,857	\$ 1,215,329
County's proportionate share of the net pension asset as a percentage of its covered payroll	87.22%	65.36%	46.63%	26.28%
Plan fiduciary net position as a percentage of the total pension asset	169.88%	157.67%	145.28%	126.64%
<i>Member Directed Plan:</i>				
County's proportion of the net pension asset	0.138551%	0.135530%	0.133403%	0.161093%
County's proportionate share of the net pension asset	\$ 24,246	\$ 23,596	\$ 4,826	\$ 3,530
County's covered payroll	\$ 820,400	\$ 779,700	\$ 763,130	\$ 885,990
County's proportionate share of the net pension asset as a percentage of its covered payroll	2.96%	3.03%	0.63%	0.40%
Plan fiduciary net position as a percentage of the total pension asset	171.84%	188.21%	118.84%	113.42%

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 for each fiscal year were determined as of the County's measurement date which is the prior year-end.

See Accompanying Notes to the Required Supplementary Information

2018	2017	2016	2015	2014
0.250181%	0.246396%	0.252483%	0.255711%	0.255711%
\$ 37,777,128	\$ 53,833,902	\$ 42,295,953	\$ 29,819,485	\$ 29,145,963
\$ 31,810,062	\$ 30,947,158	\$ 30,551,500	\$ 30,450,517	\$ 28,367,013
118.76%	173.95%	138.44%	97.93%	102.75%
84.66%	77.25%	81.08%	86.45%	86.36%
0.252769%	0.226356%	0.230850%	0.214598%	0.214598%
\$ 331,200	\$ 121,213	\$ 108,644	\$ 79,887	\$ 21,772
\$ 1,004,346	\$ 881,100	\$ 754,692	\$ 784,433	\$ 797,392
32.98%	13.76%	14.40%	10.18%	2.73%
137.28%	116.55%	116.90%	114.83%	104.56%
0.167334%	0.160331%	0.172613%	n/a	n/a
\$ 5,621	\$ 643	\$ 660	n/a	n/a
\$ 882,410	\$ 656,808	\$ 961,325	n/a	n/a
0.64%	0.10%	0.07%	n/a	n/a
124.46%	103.40%	103.91%	n/a	n/a

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 Nine Years

	2022	2021	2020	2019
County's proportion of the net pension liability	0.00000000%	0.00000000%	0.00000000%	0.00018153%
County's proportionate share of the net pension liability	\$ -	\$ -	\$ -	\$ 40,144
County's covered-employee payroll	\$ -	\$ -	\$ -	\$ 597,664
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	0.00%	0.00%	0.00%	6.72%
Plan fiduciary net position as a percentage of the total pension liability	78.88%	87.78%	75.48%	77.40%

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 for each fiscal year were determined as of the County's measurement date which is the prior year-end.

See Accompanying Notes to the Required Supplementary Information

2018	2017	2016	2015	2014
0.00917285%	0.00886564%	0.00865455%	0.00855031%	0.00855031%
\$ 2,016,904	\$ 2,106,052	\$ 2,896,939	\$ 2,363,056	\$ 1,999,921
\$ 950,264	\$ 932,629	\$ 934,936	\$ 885,993	\$ 754,185
212.25%	225.82%	309.85%	266.71%	265.18%
77.30%	75.30%	66.80%	72.10%	74.70%

Ashtabula County, Ohio

Schedules of Required Supplementary Information

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

Last Ten Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 4,750,232	\$ 4,468,393	\$ 4,390,483	\$ 4,338,716
Contributions in relation to the contractually required contribution	<u>(4,750,232)</u>	<u>(4,468,393)</u>	<u>(4,390,483)</u>	<u>(4,338,716)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 33,930,229	\$ 31,917,093	\$ 31,360,593	\$ 30,990,829
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 163,480	\$ 163,634	\$ 181,660	\$ 175,120
Contributions in relation to the contractually required contribution	<u>(163,480)</u>	<u>(163,634)</u>	<u>(181,660)</u>	<u>(175,120)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 1,167,714	\$ 1,168,814	\$ 1,297,571	\$ 1,250,857
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 93,276	\$ 82,040	\$ 77,970	\$ 76,313
Contributions in relation to the contractually required contribution	<u>(93,276)</u>	<u>(82,040)</u>	<u>(77,970)</u>	<u>(76,313)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 932,760	\$ 820,400	\$ 779,700	\$ 763,130
Contributions as a percentage of covered payroll	10.00%	10.00%	10.00%	10.00%

Note: Information prior to 2012 for the County's combined plan and prior to 2013 for the County's member directed plan was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See Accompanying Notes to the Required Supplementary Information

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 4,506,786	\$ 4,135,308	\$ 3,713,659	\$ 3,666,180	\$ 3,654,062	\$ 3,687,712
<u>(4,506,786)</u>	<u>(4,135,308)</u>	<u>(3,713,659)</u>	<u>(3,666,180)</u>	<u>(3,654,062)</u>	<u>(3,687,712)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 32,191,329	\$ 31,810,062	\$ 30,947,158	\$ 30,551,500	\$ 30,450,517	\$ 28,367,015
14.00%	13.00%	12.00%	12.00%	12.00%	13.00%
\$ 170,146	\$ 130,565	\$ 105,732	\$ 90,563	\$ 94,132	\$ 103,661
<u>(170,146)</u>	<u>(130,565)</u>	<u>(105,732)</u>	<u>(90,563)</u>	<u>(94,132)</u>	<u>(103,661)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,215,329	\$ 1,004,346	\$ 881,100	\$ 754,692	\$ 784,433	\$ 797,392
14.00%	13.00%	12.00%	12.00%	12.00%	13.00%
\$ 88,599	\$ 88,241	\$ 78,817	\$ 115,359		
<u>(88,599)</u>	<u>(88,241)</u>	<u>(78,817)</u>	<u>(115,359)</u>		
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
\$ 885,990	\$ 882,410	\$ 656,808	\$ 961,325		
10.00%	10.00%	12.00%	12.00%		

Ashtabula County, Ohio

Schedules of Required Supplementary Information

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

Last Ten Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contribution	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	-	-	-	-
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%

See Accompanying Notes to the Required Supplementary Information

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 83,673	\$ 133,037	\$ 130,568	\$ 130,891	\$ 124,039	\$ 98,044
<u>(83,673)</u>	<u>(133,037)</u>	<u>(130,568)</u>	<u>(130,891)</u>	<u>(124,039)</u>	<u>(98,044)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 597,664	\$ 950,264	\$ 932,629	\$ 934,936	\$ 954,146	\$ 754,185
14.00%	14.00%	14.00%	14.00%	13.00%	13.00%

Ashtabula County, Ohio

Schedules of Required Supplementary Information

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

Last Six Years

	2022	2021	2020	2019
County's proportion of the net OPEB liability/asset	0.224399%	0.228500%	0.228174%	0.244046%
County's proportionate share of the net OPEB liability/(asset)	\$ (6,774,500)	\$ (3,888,022)	\$ 30,164,030	\$ 30,605,465
County's covered payroll	\$ 33,906,307	\$ 33,437,864	\$ 33,004,816	\$ 34,292,648
County's proportionate share of the net OPEB liability/asset as a percentage of its covered payroll	(19.98%)	(11.63%)	91.39%	89.25%
Plan fiduciary net position as a percentage of the total OPEB liability/asset	128.23%	115.57%	47.80%	46.33%

Note: Information prior to 2017 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

See Accompanying Notes to the Required Supplementary Information

2018	2017
0.246980%	0.241596%
\$ 25,814,724	\$ 23,478,094
\$ 33,696,818	\$ 32,485,066
76.61%	72.27%
54.14%	54.05%

Ashtabula County, Ohio

Schedules of the Required Supplementary Information

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

Last Six Years

	2022	2021	2020	2019	2018
County's proportion of the net OPEB liability (asset)	0.00000000%	0.00000000%	0.00000000%	0.00018153%	0.00917285%
County's proportionate share of the net OPEB liability (asset)	\$ -	\$ -	\$ -	\$ (3,007)	\$ (147,000)
County's covered-employee payroll	\$ -	\$ -	\$ -	\$ 597,664	\$ 950,264
County's proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	0.00%	0.00%	0.00%	(0.50%)	(15.47%)
Plan fiduciary net position as a percentage of the total OPEB liability/asset	230.73%	174.73%	182.13%	174.70%	176.00%

Note: Information prior to 2017 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

See Accompanying Notes to the Required Supplementary Information

2017

0.00886564%

\$ 345,905

\$ 932,629

37.09%

47.10%

Ashtabula County, Ohio

Schedules of the Required Supplementary Information

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

Last Ten Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contribution	\$ 37,310	\$ 32,815	\$ 31,188	\$ 30,525
Contributions in relation to the contractually required contribution	<u>(37,310)</u>	<u>(32,815)</u>	<u>(31,188)</u>	<u>(30,525)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 36,030,703	\$ 33,906,307	\$ 33,437,864	\$ 33,004,816
Contributions as a percentage of covered payroll	0.10%	0.10%	0.09%	0.09%

See Accompanying Notes to the Required Supplementary Information

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 35,440	\$ 371,788	\$ 682,509	\$ 613,225	\$ 630,627	\$ 317,634
<u>(35,440)</u>	<u>(371,788)</u>	<u>(682,509)</u>	<u>(613,225)</u>	<u>(630,627)</u>	<u>(317,634)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 34,292,648	\$ 33,696,818	\$ 32,485,066	\$ 32,267,517	\$ 31,234,950	\$ 29,164,407
0.10%	1.10%	2.10%	1.90%	2.02%	1.09%

Ashtabula County, Ohio

Schedules of the Required Supplementary Information

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

Last Ten Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contribution	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	-	-	-	-
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%

See Accompanying Notes to the Required Supplementary Information

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ -	\$ -	\$ -	\$ -	\$ 4,390	\$ 7,542
-	-	-	-	(4,390)	(7,542)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 597,664	\$ 950,264	\$ 932,629	\$ 934,936	\$ 954,146	\$ 754,185
0.00%	0.00%	0.00%	1.00%	1.00%	1.00%

Ashtabula County, Ohio

*Notes to the Required Supplementary Information
For the Year ended December 31, 2022*

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms :

- There were no changes in benefit terms from the amounts reported for 2014.
- There were no changes in benefit terms from the amounts reported for 2015.
- There were no changes in benefit terms from the amounts reported for 2016.
- There were no changes in benefit terms from the amounts reported for 2017.
- There were no changes in benefit terms from the amounts reported for 2018.
- There were no changes in benefit terms from the amounts reported for 2019.
- There were no changes in benefit terms from the amounts reported for 2020.
- There were no changes in benefit terms from the amounts reported for 2021.
- There were no changes in benefit terms from the amounts reported for 2022.

Changes in assumptions :

- There were no changes in assumptions for 2014.
- There were no changes in assumptions for 2015.
- There were no changes in assumptions for 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%.
- There were no changes in assumptions for 2018.
- For 2019, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%.
- There were no changes in assumptions for 2020.
- There were no changes in assumptions for 2021.
- For 2022, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) wage inflation was changed from 3.25% to 2.75%, (b) future salary increases, including inflation were changed from 3.25%-10.75% to 2.75%-10.75%, (c) COLA for post 1/7/2013 retirees were changed from 0.50%, simple through 2021, then 2.15% simple to 3.00%, simple through 2022, then 2.05% simple and (d) the actuarially assumed rate of return was changed from 7.20% to 6.90%.

(Continued)

Ashtabula County, Ohio

Notes to the Required Supplementary Information (Continued)
For the Year ended December 31, 2022

PENSION

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, STRS decreased the Cost of Living Adjustment (COLA) to zero effective July 1, 2017.
- There were no changes in assumptions for 2018.
- There were no changes in assumptions for 2019.
- There were no changes in assumptions for 2020.
- There were no changes in assumptions for 2021.
- There were no changes in assumptions for 2022.

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 changes of assumption affected the total pension liability since the prior measurement date: (a) the long term expected rate of return was reduced from 7.75% to 7.45%, (b) the inflation assumption was lowered from 2.75% to 2.50%, (c) the payroll growth assumption was lowered to 3.00%, (d) total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25% due to lower inflation (e) the healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016 and (f) rates of retirement, termination and disability were modified to better reflect anticipated future experience.
- There were no changes in assumptions for 2018.
- There were no changes in assumptions for 2019.
- There were no changes in assumptions for 2020.
- For 2021, the following changes of assumption affected the total pension liability since the prior measurement date: (a) the long-term expected rate of return was reduced from 7.45% to 7.00% and (b) the discount rate of return was reduced from 7.45% to 7.00%.
- For 2022, the following changes of assumptions affected the total pension liability since the prior measurement date: (a) projected salary increases changed from 12.50% at age 20 to 2.50% at age 65 to 8.50% at age 20 to 2.50% at age 65 and (b) post-retirement mortality rates were changed from RP-2014 Annuitant Mortality Tables to Pub-2010 Teacher Health Annuitant Mortality Tables.

(Continued)

Ashtabula County, Ohio

Notes to the Required Supplementary Information (Continued)
For the Year ended December 31, 2022

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms :

- There were no changes in benefit terms from the amounts reported for 2017.
- There were no changes in benefit terms from the amounts reported for 2018.
- There were no changes in benefit terms from the amounts reported for 2019.
- There were no changes in benefit terms from the amounts reported for 2020.
- For 2021, the following were the most significant changes in benefit terms since the prior measurement date: the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care Plan. These changes are effective January 1, 2022 and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in the December 31, 2020 measurement date health care valuation. These changes significantly decreased the total OPEB liability for the measurement date December 31, 2020.
- There were no changes in benefit terms from the amounts reported for 2022.

Changes in assumptions :

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017.
- For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 4.23% down to 3.85%.
- For 2019, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.85% up to 3.96%, (b) The investment rate of return was decreased from 6.50% percent down to 6.00%, (c) the municipal bond rate was increased from 3.31% up to 3.71% and (d) the health care cost trend rate was increased from 7.50%, initial/3.25%, ultimate in 2028 up to 10.00%, initial/3.25% ultimate in 2029.
- For 2020, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was decreased from 3.96% up to 3.16%, (b) the municipal bond rate was decreased from 3.71% up to 2.75% and (c) the health care cost trend rate was increased from 10.00%, initial/3.25%, ultimate in 2029 up to 10.50%, initial/3.50% ultimate in 2030.
- For 2021, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.16% up to 6.00%, (b) the municipal bond rate was decreased from 2.75% up to 2.00% and (c) the health care cost trend rate was decreased from 10.00%, initial/3.50%, ultimate in 2030 down to 8.50%, initial/3.50% ultimate in 2035.
- For 2022, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) wage inflation changed from 3.25% to 2.75%, (b) projected salary increases, including inflation changed from 3.25%-10.75% to 2.75%-10.75%, (c) the municipal bond rate was changed from 2.00% to 1.84% and (d) the health care cost trend rate was changed from 8.50% initial, 3.50% ultimate in 2035 to 5.50% initial, 3.50% ultimate in 2034.

(Continued)

Ashtabula County, Ohio

Notes to the Required Supplementary Information (Continued)
For the Year ended December 31, 2022

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms :

- For 2017, STRS reduced the subsidy multiplier for non-Medicare benefit recipients from 2.1% to 1.9% per year of service. Medicare Part B premium reimbursements were discontinued for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 2019.
- For 2018, STRS increased the subsidy multiplier for non-Medicare benefit recipients from 1.9% to 1.944% per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.
- For 2019, STRS increased the subsidy percentage from 1.944% to 1.984% effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.
- For 2020, the non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984% to 2.055% per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.
- For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055% to 2.100%. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D subsidy was updated to reflect it is expected to be negative in CY2022. The Part B monthly reimbursement elimination date was postponed indefinitely.
- For 2022, the non-Medicare subsidy percentage was increased from 2.100% to 2.200%.

Changes in assumptions :

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for fiscal year 2016.
- For 2017, the following changes of assumptions affected the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.26% to 4.13% based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB), (b) the long term expected rate of return was reduced from 7.75% to 7.45%, (c) valuation year per capita health care costs were updated, and the salary scale was modified, (d) the percentage of future retirees electing each option was updated based on current data and the percentage of future disabled retirees and terminated vested participants electing health coverage were decreased and (e) the assumed mortality, disability, retirement, withdrawal and future health care cost trend rates were modified along with the portion of rebated prescription drug costs.
- For 2018, the following changes of assumptions affected the total OPEB liability/asset since the prior measurement date: (a) the discount rate was increased from the blended rate of 4.13% to the long-term expected rate of return of 7.45% based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB) and (b) decrease in health care cost trend rates from 6.00%-11.00% initial; 4.50% ultimate down to Medical Pre-Medicare 6.00% and Medicare 5.00% initial; 4.00% ultimate and Prescription Drug Pre-Medicare 8.00% and Medicare (5.23%) initial; 4.00% ultimate.
- For 2019, health care cost trend rates were changed to the following: medical pre-Medicare from 6.00% initial - 4.00% ultimate down to 5.87% initial - 4.00% ultimate; medical Medicare from 5.00% initial - 4.00% ultimate down to 4.93% initial - 4.00% ultimate; prescription drug pre-Medicare from 8.00% initial - 4.00% ultimate down to 7.73% initial - 4.00% ultimate and (5.23%) initial - 4.00% ultimate up to 9.62% initial - 4.00% ultimate.
- For 2020, health care cost trend rates were changed to the following: medical pre-Medicare from 5.87% initial - 4.00% ultimate down to 5.00% initial - 4.00% ultimate; medical Medicare from 4.93% initial - 4.00% ultimate down to -6.69% initial - 4.00% ultimate; prescription drug pre-Medicare from 7.73% initial - 4.00% ultimate down to 6.50% initial - 4.00% ultimate; prescription drug Medicare from 9.62% initial - 4.00% ultimate up to 11.87% initial - 4.00% ultimate.
- For 2021, the following changes of assumption affected the total OPEB liability since the prior measurement date: (a) the long-term expected rate of return was reduced from 7.45% to 7.00%, (b) the discount rate of return was reduced from 7.45% to 7.00% and (c) health care cost trend rates were changed to the following: medical Medicare from -6.69% initial - 4.00% ultimate down to -16.18% initial - 4.00% ultimate; prescription drug Medicare from 11.87% initial - 4.00% ultimate up to 29.98% initial - 4.00% ultimate.
- For 2022, the following changes of assumptions affected the total pension liability since the prior measurement date: (a) projected salary increases changed from 12.50% at age 20 to 2.50% at age 65 to 8.50% at age 20 to 2.50% at age 65, (b) post-retirement mortality rates were changed from RP-2014 Annuitant Mortality Tables to Pub-2010 Teacher Health Annuitant Mortality Tables and (c) health care cost trend rates were changed to the following: medical pre-Medicare from 5.00% initial - 4.00% ultimate to 7.50% initial - 3.94% ultimate, Medicare -16.18% initial - 4.00% ultimate to -68.78% initial - 3.94% ultimate; prescription drug pre-Medicare from 6.50% initial - 4.00% ultimate to 9.00% initial - 3.94% ultimate, Medicare 29.98% initial - 4.00% ultimate to -5.47% initial - 3.94% ultimate.

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COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES

Combining Statements -- Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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/ID/AM 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 State 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/ID/AM Funds – To account for certain fines collected by the Juvenile Court and the Clerk of Court.

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

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.

Crime Enforcement Agency – To account for grant monies and fines to fund an agency with joint cooperation of the police departments of the Cities of Ashtabula, Geneva and Conneaut, along with the Sheriff's Department and FBI.

CARES Act – To account for and report restricted grant monies provided under the CARES Act, to be used for any necessary expenditures incurred due to the public health emergency with respect to the COVID-19 pandemic.

Federal Drug Court – To account for grant monies restricted for the operation of a federal drug court.

Probate Special Projects – To account for revenue from fees and charges collected by the Probate Court.

Law Enforcement Trust – To account for and report restricted forfeited contraband or forfeited contraband monies used in accordance with Senate Bill No. 258. The operations of this fund are not budgeted.

County Trust – 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. The operations of this fund are not budgeted.

Nonmajor Special Revenue Funds (Continued)

Opioid Settlement – To account for opioid settlement proceeds that are restricted for public health and welfare programs.

Community Assisted Commitment – To account for funding received for clients who suffer from untreated severe bipolar disorder and schizophrenia, which is used to help this population live a better life and stay out of facilities, including the hospital.

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.

Veterans Service Commission (VSC) Capital Projects Fund – To account for monies set-aside to be used for capital improvement expenditures made by the Veterans Service Commission.

Children's Services Capital Projects Fund – To account for monies set-aside to be used for capital improvement expenditures made by Children's Services.

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Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 18,435,695	\$ 801,422	\$ 9,699,128	\$ 28,936,245
Cash with fiscal agents	222,117	-	-	222,117
Cash in segregated accounts	1,927,235	-	-	1,927,235
Receivables:				
Property taxes	1,181,904	547,456	-	1,729,360
Accounts	375,599	-	11,480	387,079
Special assessments	484,979	256,546	-	741,525
Due from other governments	3,586,120	35,000	-	3,621,120
Loans receivable	2,979,920	-	-	2,979,920
Total assets	<u>\$ 29,193,569</u>	<u>\$ 1,640,424</u>	<u>\$ 9,710,608</u>	<u>\$ 40,544,601</u>
Liabilities:				
Accounts payable	\$ 461,101	\$ -	\$ 53,590	\$ 514,691
Contracts payable	-	-	151,411	151,411
Retainage payable	-	-	132,951	132,951
Accrued wages and benefits	223,336	-	5,424	228,760
Matured compensated absences payable	1,825	-	-	1,825
Due to other governments	390,884	-	838	391,722
Payroll withholding payable	111,997	-	2,799	114,796
Unearned revenue	5,000	-	-	5,000
Total liabilities	<u>1,194,143</u>	<u>-</u>	<u>347,013</u>	<u>1,541,156</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	1,073,415	515,000	-	1,588,415
Delinquent property tax revenue not available	58,489	32,456	-	90,945
Special assessments revenue not available	484,979	256,546	-	741,525
Miscellaneous revenue not available	2,575	-	-	2,575
Intergovernmental revenue not available	2,672,338	35,000	-	2,707,338
Total deferred inflows of resources	<u>4,291,796</u>	<u>839,002</u>	<u>-</u>	<u>5,130,798</u>
Fund balances:				
Nonspendable:				
Loans	2,979,920	-	-	2,979,920
Restricted for:				
Public assistance/human services	6,699,649	-	-	6,699,649
Health programs	1,642,497	-	-	1,642,497
Judicial/public safety programs	5,850,227	-	-	5,850,227
Economic development	2,020,213	-	-	2,020,213
General government operations	3,805,995	-	-	3,805,995
Lodge	272,117	-	-	272,117
Other purposes	438,657	-	-	438,657
Capital projects	-	-	5,116,149	5,116,149
Committed for:				
Debt service	-	801,422	-	801,422
Capital projects	-	-	155,446	155,446
Assigned for:				
Capital projects	-	-	4,092,000	4,092,000
Unassigned (deficit)	(1,645)	-	-	(1,645)
Total fund balances	<u>23,707,630</u>	<u>801,422</u>	<u>9,363,595</u>	<u>33,872,647</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 29,193,569</u>	<u>\$ 1,640,424</u>	<u>\$ 9,710,608</u>	<u>\$ 40,544,601</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Property and other local taxes	\$ 1,698,387	\$ 513,988	\$ -	\$ 2,212,375
Charges for services	4,003,155	-	144,595	4,147,750
Licenses and permits	25,800	-	-	25,800
Fines and forfeitures	400,132	-	-	400,132
Intergovernmental	10,229,186	66,504	500,000	10,795,690
Special assessments	425,246	-	-	425,246
Interest	155,690	-	29,617	185,307
Contributions and donations	109,893	-	-	109,893
Conveyance taxes	442,978	-	-	442,978
Payments in lieu of taxes	-	149,800	-	149,800
Change in fair value of investments	818	-	-	818
Other	1,448,303	132,616	31,016	1,611,935
Total revenues	<u>18,939,588</u>	<u>862,908</u>	<u>705,228</u>	<u>20,507,724</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	2,645,305	-	-	2,645,305
Judicial	1,067,228	-	355,128	1,422,356
Public safety	4,037,393	-	-	4,037,393
Public works	557,680	149,800	-	707,480
Health	4,838,925	-	-	4,838,925
Human services	2,114,990	-	12,119	2,127,109
Conservation and recreation	51,879	-	-	51,879
Capital outlay	-	-	2,476,188	2,476,188
Debt service:				
Principal retirement	29,662	1,568,270	-	1,597,932
Interest and fiscal charges	1,186	318,862	-	320,048
Total expenditures	<u>15,344,248</u>	<u>2,036,932</u>	<u>2,843,435</u>	<u>20,224,615</u>
Excess of revenues over (under) expenditures	<u>3,595,340</u>	<u>(1,174,024)</u>	<u>(2,138,207)</u>	<u>283,109</u>
Other financing sources (uses):				
Contributions to lodge	(535,357)	-	-	(535,357)
Transfers in	480,250	1,149,387	7,383,516	9,013,153
Transfers out	(1,358,315)	-	(100,121)	(1,458,436)
Total other financing sources (uses)	<u>(1,413,422)</u>	<u>1,149,387</u>	<u>7,283,395</u>	<u>7,019,360</u>
Net change in fund balance	2,181,918	(24,637)	5,145,188	7,302,469
Fund balances at beginning of year	<u>21,525,712</u>	<u>826,059</u>	<u>4,218,407</u>	<u>26,570,178</u>
Fund balances at end of year	<u>\$ 23,707,630</u>	<u>\$ 801,422</u>	<u>\$ 9,363,595</u>	<u>\$ 33,872,647</u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022

	Dog and Kennel	Real Estate Assessment	Solid Waste Planning	Ditch Maintenance	Viaduct Lighting	Delinquent Real Estate Tax Assessment Collection Prosecutor
Assets:						
Equity in pooled cash and cash equivalents	\$ 114,989	\$ 3,491,943	\$ 1,374,744	\$ 11,404	\$ 4,935	\$ 141,009
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	6,528	610	56,072	-	-	-
Special assessments	-	-	252,887	-	-	-
Due from other governments	-	15,000	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 121,517</u>	<u>\$ 3,507,553</u>	<u>\$ 1,683,703</u>	<u>\$ 11,404</u>	<u>\$ 4,935</u>	<u>\$ 141,009</u>
Liabilities:						
Accounts payable	\$ -	\$ 19,568	\$ 36,716	\$ -	\$ -	\$ 3,223
Accrued wages and benefits	2,050	33,166	2,455	-	-	5,801
Matured compensated absences payable	-	1,825	-	-	-	-
Due to other governments	6,554	6,025	3,808	-	-	896
Payroll withholding payable	1,629	12,667	1,198	-	-	2,387
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>10,233</u>	<u>73,251</u>	<u>44,177</u>	<u>-</u>	<u>-</u>	<u>12,307</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	252,887	-	-	-
Miscellaneous revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	15,000	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>15,000</u>	<u>252,887</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:						
Nonspendable:						
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	111,284	-	1,386,639	-	-	-
Judicial/public safety programs	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
General government operations	-	3,419,302	-	-	-	128,702
Lodge	-	-	-	-	-	-
Other purposes	-	-	-	11,404	4,935	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>111,284</u>	<u>3,419,302</u>	<u>1,386,639</u>	<u>11,404</u>	<u>4,935</u>	<u>128,702</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 121,517</u>	<u>\$ 3,507,553</u>	<u>\$ 1,683,703</u>	<u>\$ 11,404</u>	<u>\$ 4,935</u>	<u>\$ 141,009</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
\$ 9,230	\$ 223,536	\$ 65,090	\$ 24,242	\$ 74,138	\$ 5,885,067	\$ 701,565	\$ 343,990
-	-	-	-	-	-	-	-
-	-	-	-	-	501	-	-
-	-	-	-	-	1,131,904	-	-
-	4,921	25	-	-	13,936	59,006	18,569
-	-	-	-	-	-	-	232,092
-	-	-	-	1,000	39,307	50,000	-
-	-	-	-	-	-	-	-
<u>\$ 9,230</u>	<u>\$ 228,457</u>	<u>\$ 65,115</u>	<u>\$ 24,242</u>	<u>\$ 75,138</u>	<u>\$ 7,070,715</u>	<u>\$ 810,571</u>	<u>\$ 594,651</u>
\$ -	\$ 61	\$ -	\$ -	\$ -	\$ 309,598	\$ 4,626	\$ 2,341
75	5,631	-	13,246	-	22,080	8,639	4,062
-	-	-	-	-	-	-	-
12	870	-	2,590	-	18,863	2,324	628
39	2,898	-	10,051	-	11,395	4,459	2,028
-	-	-	-	-	-	-	-
<u>126</u>	<u>9,460</u>	<u>-</u>	<u>25,887</u>	<u>-</u>	<u>361,936</u>	<u>20,048</u>	<u>9,059</u>
-	-	-	-	-	1,073,415	-	-
-	-	-	-	-	58,489	-	-
-	-	-	-	-	-	-	232,092
-	-	-	-	-	-	-	-
-	-	-	-	-	22,600	-	-
-	-	-	-	-	1,154,504	-	232,092
-	-	-	-	-	-	-	-
-	-	-	-	-	5,554,275	-	-
-	-	-	-	-	-	-	-
-	-	-	-	75,138	-	790,523	353,500
-	-	-	-	-	-	-	-
9,104	218,997	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	65,115	-	-	-	-	-
-	-	-	(1,645)	-	-	-	-
<u>9,104</u>	<u>218,997</u>	<u>65,115</u>	<u>(1,645)</u>	<u>75,138</u>	<u>5,554,275</u>	<u>790,523</u>	<u>353,500</u>
<u>\$ 9,230</u>	<u>\$ 228,457</u>	<u>\$ 65,115</u>	<u>\$ 24,242</u>	<u>\$ 75,138</u>	<u>\$ 7,070,715</u>	<u>\$ 810,571</u>	<u>\$ 594,651</u>

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2022

	County Law Library	Community Development Block Grant	County Courts Special Projects	Eastern County Court OVI/IDAM	Western County Court OVI/IDAM	Common Pleas Special Projects
Assets:						
Equity in pooled cash and cash equivalents	\$ 245,489	\$ 319,742	\$ 456,393	\$ 84,402	\$ 29,851	\$ 336,278
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	7,988	-	6,570	145	125	624
Special assessments	-	-	-	-	-	-
Due from other governments	-	2,213,918	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 253,477</u>	<u>\$ 2,533,660</u>	<u>\$ 462,963</u>	<u>\$ 84,547</u>	<u>\$ 29,976</u>	<u>\$ 336,902</u>
Liabilities:						
Accounts payable	\$ 7,475	\$ 3,699	\$ -	\$ -	\$ 4,046	\$ -
Accrued wages and benefits	3,057	2,864	1,520	-	-	4,398
Matured compensated absences payable	-	-	-	-	-	-
Due to other governments	472	462	235	-	-	680
Payroll withholding payable	1,296	957	860	-	-	2,270
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>12,300</u>	<u>7,982</u>	<u>2,615</u>	<u>-</u>	<u>4,046</u>	<u>7,348</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Miscellaneous revenue not available	2,575	-	-	-	-	-
Intergovernmental revenue not available	-	2,151,404	-	-	-	-
Total deferred inflows of resources	<u>2,575</u>	<u>2,151,404</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:						
Nonspendable:						
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	-	-	-	-	-	-
Judicial/public safety programs	238,602	-	460,348	84,547	25,930	329,554
Economic development	-	374,274	-	-	-	-
General government operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
Total fund balances	<u>238,602</u>	<u>374,274</u>	<u>460,348</u>	<u>84,547</u>	<u>25,930</u>	<u>329,554</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 253,477</u>	<u>\$ 2,533,660</u>	<u>\$ 462,963</u>	<u>\$ 84,547</u>	<u>\$ 29,976</u>	<u>\$ 336,902</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
\$ 27,839	\$ 70,948	\$ 34,569	\$ 787,167	\$ 3,821	\$ 102,372	\$ 16,081	\$ 26,348
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,265	-	4,390	39,076	19	1,350	238	1,625
-	-	-	-	-	-	-	-
-	-	32,390	39,228	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 29,104</u>	<u>\$ 70,948</u>	<u>\$ 71,349</u>	<u>\$ 865,471</u>	<u>\$ 3,840</u>	<u>\$ 103,722</u>	<u>\$ 16,319</u>	<u>\$ 27,973</u>
\$ 1,329	\$ 2,380	\$ -	\$ 1,967	\$ -	\$ -	\$ 10,000	\$ -
-	-	1,168	41,178	-	-	-	-
-	-	-	-	-	-	-	-
-	-	181	193,023	-	-	-	-
-	-	603	21,069	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,329</u>	<u>2,380</u>	<u>1,952</u>	<u>257,237</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	32,390	5,192	-	-	-	-
-	-	32,390	5,192	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	603,042	-	-	-	-
-	-	-	-	-	-	-	-
27,775	68,568	37,007	-	3,840	103,722	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	6,319	27,973
-	-	-	-	-	-	-	-
<u>27,775</u>	<u>68,568</u>	<u>37,007</u>	<u>603,042</u>	<u>3,840</u>	<u>103,722</u>	<u>6,319</u>	<u>27,973</u>
<u>\$ 29,104</u>	<u>\$ 70,948</u>	<u>\$ 71,349</u>	<u>\$ 865,471</u>	<u>\$ 3,840</u>	<u>\$ 103,722</u>	<u>\$ 16,319</u>	<u>\$ 27,973</u>

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2022

	Indigent Drivers Alcohol Treatment	VAWA Pass Through	Ohio Crime Victims	Community Corrections	Youth Services	Workforce Development
Assets:						
Equity in pooled cash and cash equivalents	\$ 301,471	\$ 8,797	\$ 25,934	\$ 385,243	\$ 1,282,005	\$ 369,167
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	426	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Due from other governments	-	-	3,654	373,486	691,396	86,232
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 301,897</u>	<u>\$ 8,797</u>	<u>\$ 29,588</u>	<u>\$ 758,729</u>	<u>\$ 1,973,401</u>	<u>\$ 455,399</u>
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 27,152	\$ -
Accrued wages and benefits	-	-	3,388	19,606	23,731	-
Matured compensated absences payable	-	-	-	-	-	-
Due to other governments	-	-	523	3,029	6,541	135,322
Payroll withholding payable	-	-	1,776	10,433	12,085	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>5,687</u>	<u>33,068</u>	<u>69,509</u>	<u>135,322</u>
Deferred inflows of resources:						
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	-	-	-	186,743	226,931	23,078
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>186,743</u>	<u>226,931</u>	<u>23,078</u>
Fund balances:						
Nonspendable:						
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	538,918	-	-
Health programs	-	-	-	-	-	-
Judicial/public safety programs	301,897	-	23,901	-	1,676,961	-
Economic development	-	-	-	-	-	-
General government operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other purposes	-	8,797	-	-	-	296,999
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>301,897</u>	<u>8,797</u>	<u>23,901</u>	<u>538,918</u>	<u>1,676,961</u>	<u>296,999</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 301,897</u>	<u>\$ 8,797</u>	<u>\$ 29,588</u>	<u>\$ 758,729</u>	<u>\$ 1,973,401</u>	<u>\$ 455,399</u>

Northern Border Initiative	COPS Grant	OVI Task Force Grant	Governor's Public Safety HVEO	HUD Special Housing Voucher	Special Emergency Planning	Title IV-E Placement Juvenile Court	Title IV-E Foster/ Probation Juvenile Court
\$ 17,115	\$ 56,730	\$ 39,501	\$ 3,621	\$ 4	\$ 65,366	\$ 25,450	\$ 208,097
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,605	-	-	3,766	26,138	9,000	-	-
-	-	-	-	-	-	-	-
<u>\$ 18,720</u>	<u>\$ 56,730</u>	<u>\$ 39,501</u>	<u>\$ 7,387</u>	<u>\$ 26,142</u>	<u>\$ 74,366</u>	<u>\$ 25,450</u>	<u>\$ 208,097</u>
\$ -	\$ -	\$ -	\$ -	\$ 26,137	\$ -	\$ -	\$ 297
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,605	-	-	-	-	-	-	979
-	-	-	462	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,605</u>	<u>-</u>	<u>-</u>	<u>462</u>	<u>26,137</u>	<u>-</u>	<u>-</u>	<u>1,276</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	9,000	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,000</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	56,730	39,501	6,925	5	65,366	25,450	206,821
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
17,115	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>17,115</u>	<u>56,730</u>	<u>39,501</u>	<u>6,925</u>	<u>5</u>	<u>65,366</u>	<u>25,450</u>	<u>206,821</u>
\$ 18,720	\$ 56,730	\$ 39,501	\$ 7,387	\$ 26,142	\$ 74,366	\$ 25,450	\$ 208,097

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2022

	503 Corporation	Convention Facilities Authority	Sheriff CCW	Juvenile Court OVI/IDIAM	Clerk of Court OVI/IDIAM	County Transportation
Assets:						
Equity in pooled cash and cash equivalents	\$ 120,369	\$ -	\$ 127,457	\$ 1,001	\$ 3,415	\$ 3,414
Cash with fiscal agents	-	222,117	-	-	-	-
Cash in segregated accounts	1,534,498	-	-	-	-	-
Receivables:						
Property taxes	-	50,000	-	-	-	-
Accounts	881	-	1,852	-	-	-
Special assessments	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Loans receivable	2,979,920	-	-	-	-	-
Total assets	<u>\$ 4,635,668</u>	<u>\$ 272,117</u>	<u>\$ 129,309</u>	<u>\$ 1,001</u>	<u>\$ 3,415</u>	<u>\$ 3,414</u>
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued wages and benefits	4,809	-	3,493	-	-	-
Matured compensated absences payable	-	-	-	-	-	-
Due to other governments	-	-	2,648	-	-	-
Payroll withholding payable	-	-	1,803	-	-	-
Unearned revenue	5,000	-	-	-	-	-
Total liabilities	<u>9,809</u>	<u>-</u>	<u>7,944</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:						
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>
Fund balances:						
Nonspendable:						
Loans	2,979,920	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	3,414
Health programs	-	-	-	-	-	-
Judicial/public safety programs	-	-	121,365	1,001	3,415	-
Economic development	1,645,939	-	-	-	-	-
General government operations	-	-	-	-	-	-
Lodge	-	272,117	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>4,625,859</u>	<u>272,117</u>	<u>121,365</u>	<u>1,001</u>	<u>3,415</u>	<u>3,414</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,635,668</u>	<u>\$ 272,117</u>	<u>\$ 129,309</u>	<u>\$ 1,001</u>	<u>\$ 3,415</u>	<u>\$ 3,414</u>

Juvenile Drug Court	MHRS Drug Court Grant	OMAS Drug Court Grant	QRT Grant	OMAS MH Court Grant	Crime Enforcement Agency	Federal Drug Court	Probate Court Special Projects
\$ 68,790	\$ 10,428	\$ 105,059	\$ 10,146	\$ 30,167	\$ 10,561	\$ 15	\$ 135,817
-	-	-	-	-	-	-	-
-	-	-	-	-	134,909	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	4,790
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 68,790</u>	<u>\$ 10,428</u>	<u>\$ 105,059</u>	<u>\$ 10,146</u>	<u>\$ 30,167</u>	<u>\$ 145,470</u>	<u>\$ 15</u>	<u>\$ 140,607</u>
\$ 449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37
1,599	1,980	1,728	-	1,980	9,632	-	-
-	-	-	-	-	-	-	-
247	306	267	-	306	1,488	-	-
825	994	864	-	994	5,955	-	-
-	-	-	-	-	-	-	-
<u>3,120</u>	<u>3,280</u>	<u>2,859</u>	<u>-</u>	<u>3,280</u>	<u>17,075</u>	<u>-</u>	<u>37</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
65,670	7,148	102,200	10,146	26,887	128,395	15	140,570
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>65,670</u>	<u>7,148</u>	<u>102,200</u>	<u>10,146</u>	<u>26,887</u>	<u>128,395</u>	<u>15</u>	<u>140,570</u>
<u>\$ 68,790</u>	<u>\$ 10,428</u>	<u>\$ 105,059</u>	<u>\$ 10,146</u>	<u>\$ 30,167</u>	<u>\$ 145,470</u>	<u>\$ 15</u>	<u>\$ 140,607</u>

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2022

	Law Enforcement Trust	County Trust	Opioid Settlement	Community Assisted Commitment	Total Nonmajor Special Revenue Funds
Assets:					
Equity in pooled cash and cash equivalents	\$ 3,999	\$ -	\$ 1	\$ 9,373	\$ 18,435,695
Cash with fiscal agents	-	-	-	-	222,117
Cash in segregated accounts	227,437	29,890	-	-	1,927,235
Receivables:					
Property taxes	-	-	-	-	1,181,904
Accounts	-	-	144,568	-	375,599
Special assessments	-	-	-	-	484,979
Due from other governments	-	-	-	-	3,586,120
Loans receivable	-	-	-	-	2,979,920
Total assets	<u>\$ 231,436</u>	<u>\$ 29,890</u>	<u>\$ 144,569</u>	<u>\$ 9,373</u>	<u>\$ 29,193,569</u>
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 461,101
Accrued wages and benefits	-	-	-	-	223,336
Matured compensated absences payable	-	-	-	-	1,825
Due to other governments	-	-	-	-	390,884
Payroll withholding payable	-	-	-	-	111,997
Unearned revenue	-	-	-	-	5,000
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,194,143</u>
Deferred inflows of resources:					
Property taxes levied for the next fiscal year	-	-	-	-	1,073,415
Delinquent property tax revenue not available	-	-	-	-	58,489
Special assessments revenue not available	-	-	-	-	484,979
Miscellaneous revenue not available	-	-	-	-	2,575
Intergovernmental revenue not available	-	-	-	-	2,672,338
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,291,796</u>
Fund balances:					
Nonspendable:					
Loans	-	-	-	-	2,979,920
Restricted for:					
Public assistance/human services	-	-	-	-	6,699,649
Health programs	-	-	144,569	-	1,642,497
Judicial/public safety programs	231,436	-	-	9,373	5,850,227
Economic development	-	-	-	-	2,020,213
General government operations	-	29,890	-	-	3,805,995
Lodge	-	-	-	-	272,117
Other purposes	-	-	-	-	438,657
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,645)</u>
Total fund balances	<u>231,436</u>	<u>29,890</u>	<u>144,569</u>	<u>9,373</u>	<u>23,707,630</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 231,436</u>	<u>\$ 29,890</u>	<u>\$ 144,569</u>	<u>\$ 9,373</u>	<u>\$ 29,193,569</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, 2022*

	Dog and Kennel	Real Estate Assessment	Solid Waste Planning	Ditch Maintenance	Viaduct Lighting	Delinquent Real Estate Tax Assessment Collection Prosecutor
Revenues:						
Property and other local taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	126,387	1,318,547	406,639	-	-	173,335
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	8,062	-	-	-	-	-
Intergovernmental	-	34,720	-	-	-	-
Special assessments	-	-	223,171	-	-	-
Interest	-	-	-	177	-	-
Contributions and donations	325	-	-	-	-	-
Conveyance taxes	-	442,978	-	-	-	-
Change in fair value of investments	-	-	-	-	-	-
Other	-	5,462	11,435	-	-	34,005
Total revenues	<u>134,774</u>	<u>1,801,707</u>	<u>641,245</u>	<u>177</u>	<u>-</u>	<u>207,340</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	1,336,786	-	-	-	267,916
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	169,811	-	530,925	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>169,811</u>	<u>1,336,786</u>	<u>530,925</u>	<u>-</u>	<u>-</u>	<u>267,916</u>
Excess of revenues over (under) expenditures	<u>(35,037)</u>	<u>464,921</u>	<u>110,320</u>	<u>177</u>	<u>-</u>	<u>(60,576)</u>
Other financing sources (uses):						
Contributions to lodge	-	-	-	-	-	-
Transfers in	80,000	-	17,469	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>80,000</u>	<u>-</u>	<u>17,469</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	44,963	464,921	127,789	177	-	(60,576)
Fund balances at beginning of year	<u>66,321</u>	<u>2,954,381</u>	<u>1,258,850</u>	<u>11,227</u>	<u>4,935</u>	<u>198,278</u>
Fund balances at end of year	<u>\$ 111,284</u>	<u>\$ 3,419,302</u>	<u>\$ 1,386,639</u>	<u>\$ 11,404</u>	<u>\$ 4,935</u>	<u>\$ 137,702</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,099,012	\$ -	\$ -
-	310,703	-	128,422	7,000	-	235,688	-
-	-	-	-	-	-	-	-
-	-	650	-	-	-	-	-
-	-	-	-	-	2,691,770	222,473	-
-	-	-	-	-	-	-	202,075
8,333	-	-	-	-	-	-	-
-	-	-	-	-	6,339	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	78,995	-	296,949	-	336,790	28,476	223,583
8,333	389,698	650	425,371	7,000	4,133,911	486,637	425,658
3,201	354,946	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	517,578	-	-	415,581	365,845
-	-	-	-	-	-	-	-
-	-	-	-	-	3,814,594	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,201	354,946	-	517,578	-	3,814,594	415,581	365,845
5,132	34,752	650	(92,207)	7,000	319,317	71,056	59,813
-	-	-	-	-	-	-	-
-	-	-	17,389	-	-	-	-
-	-	-	-	-	-	-	(183,150)
-	-	-	17,389	-	-	-	(183,150)
5,132	34,752	650	(74,818)	7,000	319,317	71,056	(123,337)
3,972	184,245	64,465	73,173	68,138	5,234,958	719,467	476,837
\$ 9,104	\$ 218,997	\$ 65,115	\$ (1,645)	\$ 75,138	\$ 5,554,275	\$ 790,523	\$ 353,500

(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, 2022

	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
Revenues:						
Property and other local taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	87,970	-	-	287,695
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	116,100	-	-	2,125	1,935	-
Intergovernmental	-	517,950	-	961	506	-
Special assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Change in fair value of investments	-	-	-	-	-	-
Other	13,350	135,659	-	-	-	-
Total revenues	<u>129,450</u>	<u>653,609</u>	<u>87,970</u>	<u>3,086</u>	<u>2,441</u>	<u>287,695</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	520,555	-	-	-	-
Judicial	187,312	-	86,406	1,142	36,764	323,682
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>187,312</u>	<u>520,555</u>	<u>86,406</u>	<u>1,142</u>	<u>36,764</u>	<u>323,682</u>
Excess of revenues over (under) expenditures	<u>(57,862)</u>	<u>133,054</u>	<u>1,564</u>	<u>1,944</u>	<u>(34,323)</u>	<u>(35,987)</u>
Other financing sources (uses):						
Contributions to lodge	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(57,862)	133,054	1,564	1,944	(34,323)	(35,987)
Fund balances at beginning of year	<u>296,464</u>	<u>241,220</u>	<u>458,784</u>	<u>82,603</u>	<u>60,253</u>	<u>365,541</u>
Fund balances at end of year	<u>\$ 238,602</u>	<u>\$ 374,274</u>	<u>\$ 460,348</u>	<u>\$ 84,547</u>	<u>\$ 25,930</u>	<u>\$ 329,554</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	42,210	67,724	620,280	557	-	16,724	17,735
-	-	-	-	-	-	-	-
22,314	-	-	-	-	16,115	-	-
-	-	-	1,759,232	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	269,151	-	-	-	-
<u>22,314</u>	<u>42,210</u>	<u>67,724</u>	<u>2,648,663</u>	<u>557</u>	<u>16,115</u>	<u>16,724</u>	<u>17,735</u>
-	-	-	-	-	-	-	-
17,429	49,920	55,129	-	251	-	-	10,850
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	20,000	-
-	-	-	2,110,286	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>17,429</u>	<u>49,920</u>	<u>55,129</u>	<u>2,110,286</u>	<u>251</u>	<u>-</u>	<u>20,000</u>	<u>10,850</u>
<u>4,885</u>	<u>(7,710)</u>	<u>12,595</u>	<u>538,377</u>	<u>306</u>	<u>16,115</u>	<u>(3,276)</u>	<u>6,885</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(611,743)	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(611,743)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4,885	(7,710)	12,595	(73,366)	306	16,115	(3,276)	6,885
<u>22,890</u>	<u>76,278</u>	<u>24,412</u>	<u>676,408</u>	<u>3,534</u>	<u>87,607</u>	<u>9,595</u>	<u>21,088</u>
<u>\$ 27,775</u>	<u>\$ 68,568</u>	<u>\$ 37,007</u>	<u>\$ 603,042</u>	<u>\$ 3,840</u>	<u>\$ 103,722</u>	<u>\$ 6,319</u>	<u>\$ 27,973</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, 2022

	Indigent Drivers Alcohol Treatment	VAWA Pass Through	Ohio Crime Victims	Drug Task Force	Community Corrections	Youth Services
Revenues:						
Property and other local taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	10,615	-	-	-	-	-
Intergovernmental	3,047	-	49,617	-	913,075	1,731,009
Special assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Change in fair value of investments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>13,662</u>	<u>-</u>	<u>49,617</u>	<u>-</u>	<u>913,075</u>	<u>1,731,009</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	71,318	-	643,626	1,393,272
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>71,318</u>	<u>-</u>	<u>643,626</u>	<u>1,393,272</u>
Excess of revenues over (under) expenditures	<u>13,662</u>	<u>-</u>	<u>(21,701)</u>	<u>-</u>	<u>269,449</u>	<u>337,737</u>
Other financing sources (uses):						
Contributions to lodge	-	-	-	-	-	-
Transfers in	-	-	12,757	3,668	2,635	-
Transfers out	-	-	-	-	(19,012)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>12,757</u>	<u>3,668</u>	<u>(16,377)</u>	<u>-</u>
Net change in fund balance	13,662	-	(8,944)	3,668	253,072	337,737
Fund balances at beginning of year	<u>288,235</u>	<u>8,797</u>	<u>32,845</u>	<u>(3,668)</u>	<u>285,846</u>	<u>1,339,224</u>
Fund balances at end of year	<u>\$ 301,897</u>	<u>\$ 8,797</u>	<u>\$ 23,901</u>	<u>\$ -</u>	<u>\$ 538,918</u>	<u>\$ 1,676,961</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,052,770	36,303	-	-	-	19,962	277,671	28,378
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,278	-	-	-	-	-	-	-
1,056,048	36,303	-	-	-	19,962	277,671	28,378
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	33,840	-	-	-	18,263	-	36,324
557,680	-	-	-	-	-	-	-
-	-	-	-	-	-	303,595	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
557,680	33,840	-	-	-	18,263	303,595	36,324
498,368	2,463	-	-	-	1,699	(25,924)	(7,946)
-	-	-	-	-	-	-	-
-	-	-	-	1,516	-	-	-
(480,069)	-	-	-	-	-	-	-
(480,069)	-	-	-	1,516	-	-	-
18,299	2,463	-	-	1,516	1,699	(25,924)	(7,946)
278,700	14,652	56,730	39,501	(1,516)	5,226	25,929	73,312
\$ 296,999	\$ 17,115	\$ 56,730	\$ 39,501	\$ -	\$ 6,925	\$ 5	\$ 65,366

(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, 2022

	Title IV-E Placement Juvenile Court	Title IV-E Foster/ Probation Juvenile Court	503 Corporation	Convention Facilities Authority	Sheriff CCW	Juvenile Court OVI/IDIAM
Revenues:						
Property and other local taxes	\$ -	\$ -	\$ -	\$ 599,375	\$ -	\$ -
Charges for services	-	-	29,675	-	60,959	-
Licenses and permits	-	-	-	-	25,800	-
Fines and forfeitures	-	-	-	-	-	-
Intergovernmental	-	10,547	603,778	-	-	50
Special assessments	-	-	-	-	-	-
Interest	-	-	146,606	540	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Change in fair value of investments	-	-	-	-	-	-
Other	-	-	11,170	-	-	-
Total revenues	-	10,547	791,229	599,915	86,759	50
Expenditures:						
Current:						
General government:						
Legislative and executive	-	-	161,110	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	156,603	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	4,704	-	-	-	-
Conservation and recreation	-	-	-	51,879	-	-
Debt service:						
Principal retirement	-	-	29,662	-	-	-
Interest and fiscal charges	-	-	1,186	-	-	-
Total expenditures	-	4,704	191,958	51,879	156,603	-
Excess of revenues over (under) expenditures	-	5,843	599,271	548,036	(69,844)	50
Other financing sources (uses):						
Contributions to lodge	-	-	-	(535,357)	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(535,357)	-	-
Net change in fund balance	-	5,843	599,271	12,679	(69,844)	50
Fund balances at beginning of year	25,450	200,978	4,026,588	259,438	191,209	951
Fund balances at end of year	\$ 25,450	\$ 206,821	\$ 4,625,859	\$ 272,117	\$ 121,365	\$ 1,001

Clerk of Court OVI/IDIAM	County Transportation	Juvenile Drug Court	MHRS Drug Court Grant	OMAS Drug Court Grant	QRT Grant	OMAS MH Court Grant	Crime Enforcement Agency
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	13,308
260	-	-	2,500	102,539	813	70,231	60,899
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	57,890	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
260	-	57,890	2,500	102,539	813	70,231	74,207
-	-	-	-	-	-	-	-
-	-	66,448	25,340	53,086	-	95,032	-
-	-	-	-	-	-	-	327,982
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	66,448	25,340	53,086	-	95,032	327,982
260	-	(8,558)	(22,840)	49,453	813	(24,801)	(253,775)
-	-	-	-	-	-	-	-
-	12,000	-	42,766	-	-	16,712	271,038
-	-	-	-	-	-	-	-
-	12,000	-	42,766	-	-	16,712	271,038
260	12,000	(8,558)	19,926	49,453	813	(8,089)	17,263
3,155	(8,586)	74,228	(12,778)	52,747	9,333	34,976	111,132
\$ 3,415	\$ 3,414	\$ 65,670	\$ 7,148	\$ 102,200	\$ 10,146	\$ 26,887	\$ 128,395

(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, 2022

	CARES Act	Federal Drug Court	Probate Court Special Projects	Law Enforcement Trust	County Trust	Opioid Settlement
Revenues:						
Property and other local taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	64,905	-	-	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	208,908
Intergovernmental	-	38,125	-	-	-	-
Special assessments	-	-	-	-	-	-
Interest	-	-	-	16	18	-
Contributions and donations	-	-	-	35,658	308	-
Conveyance taxes	-	-	-	-	-	-
Change in fair value of investments	-	-	-	-	818	-
Other	-	-	-	-	-	-
Total revenues	-	38,125	64,905	35,674	1,144	208,908
Expenditures:						
Current:						
General government:						
Legislative and executive	-	-	-	-	791	-
Judicial	-	46,483	11,954	-	-	-
Public safety	-	-	-	57,161	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	-	46,483	11,954	57,161	791	-
Excess of revenues over (under) expenditures	-	(8,358)	52,951	(21,487)	353	208,908
Other financing sources (uses):						
Contributions to lodge	-	-	-	-	-	-
Transfers in	-	2,300	-	-	-	-
Transfers out	(2)	-	-	-	-	(64,339)
Total other financing sources (uses)	(2)	2,300	-	-	-	(64,339)
Net change in fund balance	(2)	(6,058)	52,951	(21,487)	353	144,569
Fund balances at beginning of year	2	6,073	87,619	252,923	29,537	-
Fund balances at end of year	\$ -	\$ 15	\$ 140,570	\$ 231,436	\$ 29,890	\$ 144,569

Community Assisted Commitment	Total Nonmajor Special Revenue Funds
\$ -	\$ 1,698,387
-	4,003,155
-	25,800
-	400,132
-	10,229,186
-	425,246
-	155,690
9,373	109,893
-	442,978
-	818
-	1,448,303
9,373	18,939,588
-	2,645,305
-	1,067,228
-	4,037,393
-	557,680
-	4,838,925
-	2,114,990
-	51,879
-	29,662
-	1,186
-	15,344,248
9,373	3,595,340
-	(535,357)
-	480,250
-	(1,358,315)
-	(1,413,422)
9,373	2,181,918
-	21,525,712
\$ 9,373	\$ 23,707,630

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2022

	Bond Retirement	Redevelopment Tax Equivalent	Total Nonmajor Debt Service Funds
Assets:			
Equity in pooled cash and cash equivalents	\$ 460,357	\$ 341,065	\$ 801,422
Receivables:			
Property taxes	547,456	-	547,456
Special assessments	-	256,546	256,546
Due from other governments	35,000	-	35,000
Total assets	<u>\$ 1,042,813</u>	<u>\$ 597,611</u>	<u>\$ 1,640,424</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	\$ 515,000	\$ -	\$ 515,000
Delinquent property tax revenue not available	32,456	-	32,456
Special assessments revenue not available	-	256,546	256,546
Intergovernmental revenue not available	35,000	-	35,000
Total deferred inflows of resources	<u>582,456</u>	<u>256,546</u>	<u>839,002</u>
Fund balances:			
Committed for:			
Debt service	<u>460,357</u>	<u>341,065</u>	<u>801,422</u>
Total fund balances	<u>460,357</u>	<u>341,065</u>	<u>801,422</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,042,813</u>	<u>\$ 597,611</u>	<u>\$ 1,640,424</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2022

	Bond Retirement	Redevelopment Tax Equivalent	Total Nonmajor Debt Service Funds
Revenues:			
Property and other local taxes	\$ 513,988	\$ -	\$ 513,988
Intergovernmental	66,504	-	66,504
Payments in lieu of taxes	-	149,800	149,800
Other	132,616	-	132,616
Total revenues	<u>713,108</u>	<u>149,800</u>	<u>862,908</u>
Expenditures:			
Current:			
Public works	-	149,800	149,800
Debt service:			
Principal retirement	1,561,948	6,322	1,568,270
Interest and fiscal charges	317,321	1,541	318,862
Total expenditures	<u>1,879,269</u>	<u>157,663</u>	<u>2,036,932</u>
Excess of revenues over (under) expenditures	<u>(1,166,161)</u>	<u>(7,863)</u>	<u>(1,174,024)</u>
Other financing sources (uses):			
Transfers in	1,149,387	-	1,149,387
Total other financing sources (uses)	<u>1,149,387</u>	<u>-</u>	<u>1,149,387</u>
Net change in fund balance	(16,774)	(7,863)	(24,637)
Fund balances at beginning of year	<u>477,131</u>	<u>348,928</u>	<u>826,059</u>
Fund balances at end of year	<u><u>\$ 460,357</u></u>	<u><u>\$ 341,065</u></u>	<u><u>\$ 801,422</u></u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2022

	Permanent Improvement	Construction Fund	County Court Computer	VSC Capital Projects	Children's Services Capital Projects	Total Nonmajor Capital Projects Funds
Assets:						
Equity in pooled cash and cash equivalents	\$ 5,963,393	\$ 1,487,259	\$ 106,780	\$ 155,446	\$ 1,986,250	\$ 9,699,128
Receivables:						
Accounts	-	-	11,480	-	-	11,480
Total assets	<u>\$ 5,963,393</u>	<u>\$ 1,487,259</u>	<u>\$ 118,260</u>	<u>\$ 155,446</u>	<u>\$ 1,986,250</u>	<u>\$ 9,710,608</u>
Liabilities:						
Accounts payable	\$ 20,428	\$ 29,206	\$ 3,956	\$ -	\$ -	\$ 53,590
Contracts payable	-	151,411	-	-	-	151,411
Retainage payable	-	132,951	-	-	-	132,951
Accrued wages and benefits	-	-	5,424	-	-	5,424
Due to other governments	-	-	838	-	-	838
Payroll withholding payable	-	-	2,799	-	-	2,799
Total liabilities	<u>20,428</u>	<u>313,568</u>	<u>13,017</u>	<u>-</u>	<u>-</u>	<u>347,013</u>
Fund balances:						
Restricted for:						
Capital projects	1,850,965	1,173,691	105,243	-	1,986,250	5,116,149
Committed for:						
Capital projects	-	-	-	155,446	-	155,446
Assigned for:						
Capital projects	<u>4,092,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,092,000</u>
Total Fund Balances	<u>5,942,965</u>	<u>1,173,691</u>	<u>105,243</u>	<u>155,446</u>	<u>1,986,250</u>	<u>9,363,595</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,963,393</u>	<u>\$ 1,487,259</u>	<u>\$ 118,260</u>	<u>\$ 155,446</u>	<u>\$ 1,986,250</u>	<u>\$ 9,710,608</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2022

	Permanent Improvement	Construction Fund	County Court Computer	VSC Capital Projects	Children's Services Capital Projects	Total Nonmajor Capital Projects Funds
Revenues:						
Charges for services	\$ -	\$ -	\$ 144,595	-	-	\$ 144,595
Intergovernmental	500,000	-	-	-	-	500,000
Interest	8,653	20,964	-	-	-	29,617
Other	24,113	-	6,903	-	-	31,016
Total revenues	<u>532,766</u>	<u>20,964</u>	<u>151,498</u>	<u>-</u>	<u>-</u>	<u>705,228</u>
Expenditures:						
Current:						
General government:						
Judicial	-	-	355,128	-	-	355,128
Human services	-	12,119	-	-	-	12,119
Capital outlay	641,991	1,811,941	3,956	4,550	13,750	2,476,188
Total expenditures	<u>641,991</u>	<u>1,824,060</u>	<u>359,084</u>	<u>4,550</u>	<u>13,750</u>	<u>2,843,435</u>
Excess of revenues over (under) expenditures	<u>(109,225)</u>	<u>(1,803,096)</u>	<u>(207,586)</u>	<u>(4,550)</u>	<u>(13,750)</u>	<u>(2,138,207)</u>
Other financing sources (uses):						
Transfers in	4,092,000	1,000,000	131,520	159,996	2,000,000	7,383,516
Transfers out	-	(100,121)	-	-	-	(100,121)
Total other financing sources (uses)	<u>4,092,000</u>	<u>899,879</u>	<u>131,520</u>	<u>159,996</u>	<u>2,000,000</u>	<u>7,283,395</u>
Net change in fund balance	3,982,775	(903,217)	(76,066)	155,446	1,986,250	5,145,188
Fund balances at beginning of year	<u>1,960,190</u>	<u>2,076,908</u>	<u>181,309</u>	<u>-</u>	<u>-</u>	<u>4,218,407</u>
Fund balances at end of year	<u><u>\$ 5,942,965</u></u>	<u><u>\$ 1,173,691</u></u>	<u><u>\$ 105,243</u></u>	<u><u>\$ 155,446</u></u>	<u><u>\$ 1,986,250</u></u>	<u><u>\$ 9,363,595</u></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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 3,316,000	\$ 3,934,100	\$ 3,936,290	\$ 2,190
Permissive Sales Taxes	12,000,000	13,700,000	13,945,665	245,665
Charges for Services	3,073,390	3,629,590	3,680,405	50,815
Licenses and Permits	120,000	120,000	152,263	32,263
Fines and Forfeitures	345,200	260,200	293,032	32,832
Intergovernmental	3,223,000	4,411,081	4,436,943	25,862
Interest	285,575	642,595	565,512	(77,083)
Conveyance Taxes	600,000	880,000	887,877	7,877
Other	438,929	543,181	786,658	243,477
<i>Total Revenues</i>	<i>23,402,094</i>	<i>28,120,747</i>	<i>28,684,645</i>	<i>563,898</i>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners Office				
Personal Services	659,691	667,456	650,995	16,461
Fringe Benefits	219,822	239,112	232,073	7,039
Materials and Supplies	9,500	49,909	48,487	1,422
Contractual Services	941,867	1,068,962	808,462	260,500
Other	144,500	244,969	196,037	48,932
Total Commissioners Office	1,975,380	2,270,408	1,936,054	334,354
Data Board				
Personal Services	148,780	166,807	159,590	7,217
Fringe Benefits	45,607	46,390	43,361	3,029
Materials and Supplies	5,600	14,150	14,102	48
Contractual Services	121,975	122,733	111,708	11,025
Capital Outlay	37	5,916	5,878	38
Total Data Board	321,999	355,996	334,639	21,357
Auditor's Office				
Personal Services	326,695	329,550	324,000	5,550
Fringe Benefits	91,512	90,935	89,036	1,899
Materials and Supplies	2,650	3,137	2,956	181
Contractual Services	9,050	9,140	8,746	394
Other	-	489	489	-
Total Auditor's Office	429,907	433,251	425,227	8,024
County Treasurer's Office				
Personal Services	177,070	177,370	174,642	2,728
Fringe Benefits	60,694	70,394	69,639	755
Materials and Supplies	7,436	7,394	7,391	3
Contractual Services	130,507	153,715	150,596	3,119
Total County Treasurer's Office	375,707	408,873	402,268	6,605

(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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Prosecuting Attorney				
Personal Services	151,674	214,356	210,829	3,527
Fringe Benefits	37,652	40,132	39,626	506
Materials and Supplies	34,000	27,296	27,296	-
Contractual Services	37,300	44,417	44,417	-
Other	74,076	74,076	74,076	-
Total Prosecuting Attorney	334,702	400,277	396,244	4,033
County Planning Commission				
Personal Services	85,947	63,947	60,798	3,149
Fringe Benefits	45,553	42,453	18,797	23,656
Materials and Supplies	1,750	1,828	693	1,135
Contractual Services	3,950	29,700	6,605	23,095
Other	-	350	350	-
Total County Planning Commission	137,200	138,278	87,243	51,035
County Purchasing Department				
Materials and Supplies	430,000	583,330	518,251	65,079
Contractual Services	5,500	5,500	-	5,500
Total County Purchasing Department	435,500	588,830	518,251	70,579
Board of Elections				
Personal Services	414,425	426,340	423,774	2,566
Fringe Benefits	207,922	214,995	207,634	7,361
Materials and Supplies	42,000	74,093	66,608	7,485
Contractual Services	196,710	304,563	291,222	13,341
Other	-	160,112	160,105	7
Total Board of Elections	861,057	1,180,103	1,149,343	30,760
Maintenance and Operations				
Personal Services	147,126	150,513	144,260	6,253
Fringe Benefits	65,776	65,776	58,385	7,391
Materials and Supplies	37,000	49,653	47,133	2,520
Contractual Services	555,000	698,524	685,365	13,159
Total Maintenance and Operations	804,902	964,466	935,143	29,323
County Recorder				
Personal Services	211,382	211,382	211,383	(1)
Fringe Benefits	114,579	114,579	114,342	237
Materials and Supplies	4,000	4,000	3,032	968
Contractual Services	2,900	2,968	2,881	87
Other	5,000	5,181	941	4,240
Total County Recorder	337,861	338,110	332,579	5,531

(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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Other Expenses				
Personal Services	174,000	174,000	162,023	11,977
Fringe Benefits	69,991	69,991	51,789	18,202
Materials and Supplies	11,300	11,300	244	11,056
Total Other Expenses	255,291	255,291	214,056	41,235
Recorder's Micrographic				
Fringe Benefits	-	5	4	1
Materials and Supplies	5,000	5,000	1,192	3,808
Contractual Services	72,000	75,010	44,517	30,493
Total Recorder's Micrographic	77,000	80,015	45,713	34,302
County Wide Audit				
Contractual Services	140,000	147,500	147,067	433
Total County Wide Audit	140,000	147,500	147,067	433
Group and Liability Insurance				
Contractual Services	421,500	439,218	436,718	2,500
Total Group and Liability Insurance	421,500	439,218	436,718	2,500
Total General Government- Legislative and Executive	6,908,006	8,000,616	7,360,545	640,071
General Government:				
Judicial				
Court of Appeals				
Contractual Services	68,000	68,000	67,663	337
Total Court of Appeals	68,000	68,000	67,663	337
Common Pleas Court				
Personal Services	82,000	83,144	74,640	8,504
Fringe Benefits	42,818	47,435	43,069	4,366
Materials and Supplies	43,000	47,716	43,679	4,037
Contractual Services	134,000	157,485	130,202	27,283
Other	-	108,374	108,374	-
Total Common Pleas Court	301,818	444,154	399,964	44,190
Common Pleas Jury Commission				
Fringe Benefits	642	642	142	500
Materials and Supplies	7,000	7,496	2,433	5,063
Contractual Services	7,000	7,000	300	6,700
Total Common Pleas Jury Commission	14,642	15,138	2,875	12,263

(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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court				
Personal Services	-	1,440	-	1,440
Fringe Benefits	6,359	6,359	2,104	4,255
Materials and Supplies	11,250	11,250	5,834	5,416
Contractual Services	211,971	249,419	224,563	24,856
Other	-	-	2,000	(2,000)
Total Juvenile Court	229,580	268,468	234,501	33,967
Juvenile Resource Center				
Contractual Services	-	2,197	2,196	1
Total Juvenile Resource Center	-	2,197	2,196	1
Probate Court				
Personal Services	14,000	14,380	14,189	191
Fringe Benefits	3,048	3,968	3,967	1
Materials and Supplies	2,500	2,499	2,461	38
Contractual Services	25,500	25,593	6,965	18,628
Total Probate Court	45,048	46,440	27,582	18,858
Clerk of Courts				
Personal Services	38,538	38,538	38,538	-
Fringe Benefits	15,577	28,949	24,051	4,898
Materials and Supplies	27,000	26,634	23,632	3,002
Contractual Services	35,500	48,835	46,132	2,703
Total Clerk of Courts	116,615	142,956	132,353	10,603
Eastern County Court				
Personal Services	43,000	45,484	41,511	3,973
Fringe Benefits	18,627	19,049	16,942	2,107
Materials and Supplies	11,400	14,400	10,885	3,515
Contractual Services	10,950	9,950	7,873	2,077
Total Eastern County Court	83,977	88,883	77,211	11,672
Western County Court				
Personal Services	41,500	41,500	40,000	1,500
Fringe Benefits	26,972	31,062	26,365	4,697
Materials and Supplies	5,700	6,258	5,334	924
Contractual Services	12,695	12,060	12,753	(693)
Total Western County Court	86,867	90,880	84,452	6,428

(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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Ashtabula Municipal Court				
Personal Services	83,500	83,500	79,445	4,055
Fringe Benefits	27,567	33,132	28,163	4,969
Contractual Services	1,750	5,573	4,908	665
Total Ashtabula Municipal Court	112,817	122,205	112,516	9,689
Conneaut Municipal Court				
Personal Services	69,501	69,501	68,406	1,095
Fringe Benefits	46,997	46,997	39,389	7,608
Contractual Services	1,500	2,335	1,485	850
Total Conneaut Municipal Court	117,998	118,833	109,280	9,553
Public Defender				
Personal Services	481,687	481,687	449,004	32,683
Fringe Benefits	149,776	152,701	122,810	29,891
Materials and Supplies	9,000	5,150	4,944	206
Contractual Services	87,852	88,777	88,421	356
Total Public Defender	728,315	728,315	665,179	63,136
Attorney Fees Public Defender				
Contractual Services	590,000	590,270	587,194	3,076
Total Attorney Fees Public Defender	590,000	590,270	587,194	3,076
Total General Government - Judicial	2,495,677	2,726,739	2,502,966	223,773
Public Safety:				
Adult Probation				
Fringe Benefits	1,329	1,329	328	1,001
Materials and Supplies	15,000	22,241	15,413	6,828
Contractual Services	27,500	27,769	11,716	16,053
Total Adult Probation	43,829	51,339	27,457	23,882
Coroner				
Personal Services	242,692	246,247	229,295	16,952
Fringe Benefits	86,726	85,171	82,662	2,509
Materials and Supplies	3,500	16,000	13,810	2,190
Contractual Services	129,870	140,070	123,825	16,245
Total Coroner	462,788	487,488	449,592	37,896

(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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Sheriff Department				
Personal Services	4,161,556	4,195,456	3,916,149	279,307
Fringe Benefits	1,670,720	1,610,916	1,522,483	88,433
Materials and Supplies	436,500	546,475	514,953	31,522
Contractual Services	412,570	448,790	409,038	39,752
Other	52,101	53,550	52,251	1,299
Capital Outlay	320,000	601,120	600,320	800
Total Sheriff Department	7,053,447	7,456,307	7,015,194	441,113
Building Regulations Department				
Personal Services	349,866	355,331	313,176	42,155
Fringe Benefits	147,781	147,781	120,896	26,885
Materials and Supplies	12,000	20,851	16,071	4,780
Contractual Services	153,500	162,620	134,275	28,345
Total Building Regulations Department	663,147	686,583	584,418	102,165
Total Public Safety	8,223,211	8,681,717	8,076,661	605,056
Public Works:				
Commissioners Risk Management				
Personal Services	61,875	61,875	61,234	641
Fringe Benefits	19,080	19,080	18,755	325
Materials and Supplies	1,000	2,950	2,945	5
Contractual Services	27,175	29,125	24,375	4,750
Total Commissioners Risk Management	109,130	113,030	107,309	5,721
Total Public Works	109,130	113,030	107,309	5,721
Health:				
Tuberculosis Clinic and Care				
Contractual Services	26,000	26,000	25,300	700
Total Tuberculosis Clinic and Care	26,000	26,000	25,300	700
Registration Vital Statistics				
Other	1,300	1,300	1,300	-
Total Registration Vital Statistics	1,300	1,300	1,300	-
Other Health Department				
Contractual Services	80,000	83,541	83,041	500
Total Other Health Department	80,000	83,541	83,041	500
Total Health	107,300	110,841	109,641	1,200

(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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human Services:				
Veterans Service Commission				
Materials and Supplies	1,000	1,000	-	1,000
Contractual Services	7,000	10,000	8,000	2,000
Other	8,000	8,000	6,757	1,243
Total Veterans Service Commission	16,000	19,000	14,757	4,243
Veterans Service				
Personal Services	356,600	345,072	344,819	253
Fringe Benefits	131,600	140,875	110,197	30,678
Materials and Supplies	50,000	45,309	35,252	10,057
Contractual Services	299,778	148,361	133,456	14,905
Other	122,000	132,465	100,413	32,052
Total Veterans Service	959,978	812,082	724,137	87,945
County Humane Society				
Contractual Services	3,000	3,000	3,000	-
Total County Humane Society	3,000	3,000	3,000	-
County Allocation				
Contractual Services	290,000	433,151	420,043	13,108
Total County Allocation	290,000	433,151	420,043	13,108
Total Human Services	1,268,978	1,267,233	1,161,937	105,296
Conservation and Recreation				
Contractual Services	80,000	80,000	80,000	-
Total Agriculture Department	80,000	80,000	80,000	-
Total Conservation and Recreation	80,000	80,000	80,000	-
Total Expenditures	19,192,302	20,980,176	19,399,059	1,581,117
Excess of Revenues Over (Under) Expenditures	4,209,792	7,140,571	9,285,586	2,145,015
Other Financing Sources (Uses)				
Advances In	-	3,006,500	3,006,500	-
Advances Out	-	(2,000,000)	(2,000,000)	-
Transfer In	250,000	5,237,054	5,256,164	19,110
Transfer Out	(1,135,000)	(11,067,767)	(11,067,767)	-
Total Other Financing Sources (Uses)	(885,000)	(4,824,213)	(4,805,103)	19,110
Net Change in Fund Balance	3,324,792	2,316,358	4,480,483	2,164,125
Fund Balance Beginning of Year	13,124,737	13,124,737	13,124,737	-
Prior Year Encumbrances Appropriated	571,284	571,284	571,284	-
Fund Balance End of Year	\$ 17,020,813	\$ 16,012,379	\$ 18,176,504	\$ 2,164,125

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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 415,000	\$ 415,000	\$ 566,284	\$ 151,284
Fines and Forfeitures	43,000	43,000	36,448	(6,552)
Intergovernmental	8,722,021	8,722,021	8,662,521	(59,500)
Interest	3,500	3,500	44,308	40,808
Other	40,000	40,000	55,908	15,908
<i>Total Revenues</i>	<u>9,223,521</u>	<u>9,223,521</u>	<u>9,365,469</u>	<u>141,948</u>
Expenditures				
Current:				
Public Works:				
Roads				
Personal Services	1,596,300	1,570,300	1,519,042	51,258
Fringe Benefits	717,196	718,496	663,421	55,075
Materials and Supplies	2,360,000	2,795,295	2,434,954	360,341
Contractual Services	1,828,000	2,124,524	1,877,199	247,325
Total Roads	<u>6,501,496</u>	<u>7,208,615</u>	<u>6,494,616</u>	<u>713,999</u>
Bridges and Culverts				
Personal Services	524,200	524,200	466,827	57,373
Fringe Benefits	225,200	225,200	192,821	32,379
Materials and Supplies	310,000	211,879	140,039	71,840
Contractual Services	1,923,921	1,923,943	1,830,421	93,522
Total Bridges and Culverts	<u>2,983,321</u>	<u>2,885,222</u>	<u>2,630,108</u>	<u>255,114</u>
Engineer				
Personal Services	895,792	895,792	820,731	75,061
Fringe Benefits	275,000	292,250	265,904	26,346
Total Engineer	<u>1,170,792</u>	<u>1,188,042</u>	<u>1,086,635</u>	<u>101,407</u>
<i>Total Expenditures</i>	<u>10,655,609</u>	<u>11,281,879</u>	<u>10,211,359</u>	<u>1,070,520</u>
<i>Net Change in Fund Balance</i>	<u>(1,432,088)</u>	<u>(2,058,358)</u>	<u>(845,890)</u>	<u>1,212,468</u>
<i>Fund Balance Beginning of Year</i>	<u>3,254,932</u>	<u>3,254,932</u>	<u>3,254,932</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>202,971</u>	<u>202,971</u>	<u>202,971</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 2,025,815</u>	<u>\$ 1,399,545</u>	<u>\$ 2,612,013</u>	<u>\$ 1,212,468</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 1,796,639	\$ 1,796,639	\$ 1,789,731	\$ (6,908)
Charges for Services	3,000	3,000	2,766	(234)
Intergovernmental	12,205,885	11,205,885	11,109,803	(96,082)
Contributions & Donations	5,000	5,000	-	(5,000)
Other	101,225	71,225	35,984	(35,241)
<i>Total Revenues</i>	<u>14,111,749</u>	<u>13,081,749</u>	<u>12,938,284</u>	<u>(143,465)</u>
Expenditures				
Current:				
Human Services:				
Personal Services	3,830,000	3,210,000	3,131,060	78,940
Fringe Benefits	1,518,460	1,252,348	1,175,334	77,014
Materials and Supplies	210,692	124,515	94,477	30,038
Contractual Services	8,970,562	9,842,134	9,769,561	72,573
Other	322,000	365,308	360,161	5,147
<i>Total Expenditures</i>	<u>14,851,714</u>	<u>14,794,305</u>	<u>14,530,593</u>	<u>263,712</u>
<i>Excess of Expenditures Over Revenues</i>	<u>(739,965)</u>	<u>(1,712,556)</u>	<u>(1,592,309)</u>	<u>120,247</u>
Other Financing Sources (Uses)				
Transfers In	1,100,000	1,100,000	1,241,813	141,813
Transfers Out	(100,000)	(90,000)	(89,424)	576
<i>Total Other Financing Sources (Uses)</i>	<u>1,000,000</u>	<u>1,010,000</u>	<u>1,152,389</u>	<u>142,389</u>
<i>Net Change in Fund Balance</i>	260,035	(702,556)	(439,920)	262,636
<i>Fund Balance Beginning of Year</i>	754,368	754,368	754,368	-
Prior Year Encumbrances Appropriated	1,165,501	1,165,501	1,165,501	-
<i>Fund Balance End of Year</i>	<u>\$ 2,179,904</u>	<u>\$ 1,217,313</u>	<u>\$ 1,479,949</u>	<u>\$ 262,636</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 3,615,000	\$ 3,763,650	\$ 3,765,667	\$ 2,017
Charges for Services	1,000	275	350	75
Intergovernmental	5,393,603	5,873,072	5,927,670	54,598
Contributions and Donations	11,000	30,500	30,929	429
Other	134,000	133,163	129,917	(3,246)
<i>Total Revenues</i>	<u>9,154,603</u>	<u>9,800,660</u>	<u>9,854,533</u>	<u>53,873</u>
Expenditures				
Current:				
Human Services:				
Personal Services	2,240,900	2,400,900	2,314,698	86,202
Fringe Benefits	1,069,050	1,086,148	979,344	106,804
Materials and Supplies	140,200	140,200	131,358	8,842
Contractual Services	4,644,500	4,927,935	4,365,379	562,556
<i>Total Expenditures</i>	<u>8,094,650</u>	<u>8,555,183</u>	<u>7,790,779</u>	<u>764,404</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,059,953</u>	<u>1,245,477</u>	<u>2,063,754</u>	<u>818,277</u>
Other Financing Uses				
Transfer Out	<u>-</u>	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>-</u>
<i>Total Other Financing Uses</i>	<u>-</u>	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>1,059,953</u>	<u>(754,523)</u>	<u>63,754</u>	<u>818,277</u>
<i>Fund Balance Beginning of Year</i>	<u>7,913,976</u>	<u>7,913,976</u>	<u>7,913,976</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>275,051</u>	<u>275,051</u>	<u>275,051</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 9,248,980</u>	<u>\$ 7,434,504</u>	<u>\$ 8,252,781</u>	<u>\$ 818,277</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 6,547,000	\$ 6,674,802	\$ 6,670,747	\$ (4,055)
Intergovernmental	2,893,433	4,102,829	3,759,407	(343,422)
Interest	-	-	2,889	2,889
Other	565,000	565,000	864,130	299,130
<i>Total Revenues</i>	<u>10,005,433</u>	<u>11,342,631</u>	<u>11,297,173</u>	<u>(45,458)</u>
Expenditures				
Current:				
Health:				
Personal Services	2,151,422	2,201,422	2,068,554	132,868
Fringe Benefits	1,203,581	1,276,602	1,157,117	119,485
Materials and Supplies	464,524	528,293	452,911	75,382
Contractual Services	2,767,098	3,985,536	3,593,129	392,407
Other	3,100,000	3,100,000	3,100,000	-
<i>Total Expenditures</i>	<u>9,686,625</u>	<u>11,091,853</u>	<u>10,371,711</u>	<u>720,142</u>
<i>Excess of Revenue Over Expenditures</i>	318,808	250,778	925,462	674,684
Other Financing Uses				
Transfers Out	(1,000,000)	(1,000,000)	(1,000,000)	-
<i>Total Other Financing Uses</i>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(681,192)	(749,222)	(74,538)	674,684
<i>Fund Balance Beginning of Year</i>	10,961,069	10,961,069	10,961,069	-
Prior Year Encumbrances Appropriated	390,496	390,496	390,496	-
<i>Fund Balance End of Year</i>	<u>\$ 10,670,373</u>	<u>\$ 10,602,343</u>	<u>\$ 11,277,027</u>	<u>\$ 674,684</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 4,511,813	\$ 3,322,375	\$ 3,303,835	\$ (18,540)
Intergovernmental	5,854,175	7,304,942	7,211,095	(93,847)
Interest	-	-	642	642
Other	348,500	431,921	414,531	(17,390)
<i>Total Revenues</i>	<u>10,714,488</u>	<u>11,059,238</u>	<u>10,930,103</u>	<u>(129,135)</u>
Expenditures				
Current:				
Human Services:				
Personal Services	4,820,823	4,941,023	4,914,720	26,303
Fringe Benefits	1,818,735	1,630,956	1,623,820	7,136
Materials and Supplies	1,090,000	1,247,490	1,247,489	1
Contractual Services	3,195,926	3,514,665	3,513,030	1,635
Other	5,000	41,863	41,863	-
<i>Total Expenditures</i>	<u>10,930,484</u>	<u>11,375,997</u>	<u>11,340,922</u>	<u>35,075</u>
<i>Excess of Expenditures Over Revenues</i>	(215,996)	(316,759)	(410,819)	(94,060)
Other Financing Uses				
Transfers Out	(187,887)	(187,887)	(187,887)	-
<i>Total Other Financing Uses</i>	<u>(187,887)</u>	<u>(187,887)</u>	<u>(187,887)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(403,883)	(504,646)	(598,706)	(94,060)
<i>Fund Balance Beginning of Year</i>	1,554,511	1,554,511	1,554,511	-
Prior Year Encumbrances Appropriated	547,538	547,538	547,538	-
<i>Fund Balance End of Year</i>	<u>\$ 1,698,166</u>	<u>\$ 1,597,403</u>	<u>\$ 1,503,343</u>	<u>\$ (94,060)</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
American Rescue Plan Act Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 9,443,962	\$ 9,443,962	\$ 9,443,962	\$ -
Interest	3,000	3,000	107,779	104,779
<i>Total Revenues</i>	<u>9,446,962</u>	<u>9,446,962</u>	<u>9,551,741</u>	<u>104,779</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners Office				
Personal Services	-	29,050	27,544	1,506
Fringe Benefits	-	10,739	2,435	8,304
Contractual Services	292,500	312,500	307,500	5,000
Total Commissioners Office	<u>292,500</u>	<u>352,289</u>	<u>337,479</u>	<u>14,810</u>
County Planning Commission				
Personal Services	-	4,000	4,000	-
Fringe Benefits	-	58	58	-
Total County Planning Commission	<u>-</u>	<u>4,058</u>	<u>4,058</u>	<u>-</u>
Auditor's Office				
Personal Services	-	17,000	17,000	-
Fringe Benefits	-	247	247	-
Total Auditor's Office	<u>-</u>	<u>17,247</u>	<u>17,247</u>	<u>-</u>
County Treasurer's Office				
Personal Services	-	6,000	6,000	-
Fringe Benefits	-	87	87	-
Total County Treasurer's Office	<u>-</u>	<u>6,087</u>	<u>6,087</u>	<u>-</u>
Prosecuting Attorney				
Personal Services	1,163,778	1,206,458	1,138,814	67,644
Fringe Benefits	422,042	435,162	362,322	72,840
Total Prosecuting Attorney	<u>1,585,820</u>	<u>1,641,620</u>	<u>1,501,136</u>	<u>140,484</u>
County Recorder				
Personal Services	-	4,000	4,000	-
Fringe Benefits	-	58	58	-
Total County Recorder	<u>-</u>	<u>4,058</u>	<u>4,058</u>	<u>-</u>
Board of Elections				
Personal Services	-	6,000	6,000	-
Fringe Benefits	-	87	87	-
Total Board of Elections	<u>-</u>	<u>6,087</u>	<u>6,087</u>	<u>-</u>

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
American Rescue Plan Act Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Variance with Final Budget Positive (Negative)
	Original	Final	Actual
Data Board			
Personal Services	-	3,000	3,000
Fringe Benefits	-	44	43
Total Data Board	-	3,044	3,043
Total General Government- Legislative and Executive	1,878,320	2,034,490	1,879,195
General Government:			
Judicial			
Common Pleas Court			
Personal Services	970,780	1,004,780	989,660
Fringe Benefits	394,500	394,993	335,021
Total Common Pleas Court	1,365,280	1,399,773	1,324,681
Common Pleas Jury Commission			
Personal Services	38,199	43,352	43,219
Fringe Benefits	15,264	11,368	11,289
Total Common Pleas Jury Commission	53,463	54,720	54,508
Clerk of Courts			
Personal Services	401,240	445,799	434,704
Fringe Benefits	181,273	245,520	202,138
Contractual Services	-	1,960	1,960
Capital outlay	-	12,270	12,270
Total Clerk of Courts	582,513	705,549	651,072
Juvenile Court			
Personal Services	628,794	661,794	617,175
Fringe Benefits	231,847	232,326	221,759
Total Juvenile Court	860,641	894,120	838,934
Probate Court			
Personal Services	218,616	223,616	219,731
Fringe Benefits	104,051	104,124	94,832
Total Probate Court	322,667	327,740	314,563
Eastern County Court			
Personal Services	175,927	181,135	175,627
Fringe Benefits	88,566	88,639	71,333
Total Eastern County Court	264,493	269,774	246,960

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
American Rescue Plan Act Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Western County Court				
Personal Services	174,823	188,443	186,021	2,422
Fringe Benefits	59,078	77,543	71,346	6,197
Total Western County Court	233,901	265,986	257,367	8,619
Public Defender				
Personal Services	-	9,000	9,000	-
Fringe Benefits	-	131	130	1
Total Public Defender	-	9,131	9,130	1
Total General Government - Judicial	3,682,958	3,926,793	3,697,215	229,578
Public Safety:				
Adult Probation				
Personal Services	90,688	90,688	60,760	29,928
Fringe Benefits	47,262	47,262	27,124	20,138
Total Adult Probation	137,950	137,950	87,884	50,066
Building Regulations Department				
Personal Services	-	5,000	5,000	-
Fringe Benefits	-	73	73	-
Total Building Regulations Department	-	5,073	5,073	-
Emergency Management Agency				
Personal Services	-	5,000	5,000	-
Fringe Benefits	-	73	72	1
Total Emergency Management Agency	-	5,073	5,072	1
Coroner				
Personal Services	-	5,000	5,000	-
Fringe Benefits	-	73	72	1
Total Coroner	-	5,073	5,072	1
Sheriff Department				
Personal Services	101,047	1,498,818	1,110,679	388,139
Fringe Benefits	527,188	545,703	446,307	99,396
Capital Outlay	-	174,000	164,000	10,000
Total Sheriff Department	628,235	2,218,521	1,720,986	497,535
Total Public Safety	766,185	2,371,690	1,824,087	547,603

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
American Rescue Plan Act Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Works:				
Sewer District				
Personal Services	-	14,000	14,000	-
Fringe Benefits	-	203	203	-
Total Sewer District	-	14,203	14,203	-
Water District				
Personal Services	-	8,000	8,000	-
Fringe Benefits	-	116	116	-
Total Water District	-	8,116	8,116	-
Total Public Works	-	22,319	22,319	-
Human Services:				
Veterans Service				
Personal Services	-	6,000	6,000	-
Fringe Benefits	-	87	87	-
Total Veterans Service	-	6,087	6,087	-
Total Human Services	-	6,087	6,087	-
Capital Outlay:				
Contractual Services	-	636,000	318,000	318,000
Capital Outlay	-	154,320	-	154,320
Other	-	37,500	37,500	-
Total Capital Outlay	-	827,820	355,500	472,320
Total Expenditures	6,327,463	9,189,199	7,784,403	1,404,796
Net Change in Fund Balance	3,119,499	257,763	1,767,338	1,509,575
Fund Balance Beginning of Year	9,408,167	9,408,167	9,408,167	-
Fund Balance End of Year	\$ 12,527,666	\$ 9,665,930	\$ 11,175,505	\$ 1,509,575

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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 141,000	\$ 141,000	\$ 125,187	\$ (15,813)
Fines and Forfeitures	8,000	8,000	8,062	62
Contributions and Donations	-	-	325	325
<i>Total Revenues</i>	<u>149,000</u>	<u>149,000</u>	<u>133,574</u>	<u>(15,426)</u>
Expenditures				
Current:				
Health:				
Commissioner's Office				
Personal Services	50,879	55,739	53,867	1,872
Fringe Benefits	18,121	18,666	17,561	1,105
Materials and Supplies	1,500	5,055	4,280	775
Contractual Services	82,250	84,750	84,117	633
Other	5,500	8,573	8,135	438
<i>Total Commissioner's Office</i>	<u>158,250</u>	<u>172,783</u>	<u>167,960</u>	<u>4,823</u>
Auditor's Office				
Personal Services	15,000	15,000	8,550	6,450
Fringe Benefits	4,170	4,170	1,968	2,202
Materials and Supplies	14,500	16,385	15,488	897
Contractual Services	2,500	2,500	2,442	58
Other	300	300	92	208
<i>Total Auditor's Office</i>	<u>36,470</u>	<u>38,355</u>	<u>28,540</u>	<u>9,815</u>
<i>Total Expenditures</i>	<u>194,720</u>	<u>211,138</u>	<u>196,500</u>	<u>14,638</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(45,720)</u>	<u>(62,138)</u>	<u>(62,926)</u>	<u>(788)</u>
Other Financing Sources				
Transfer In	-	80,000	80,000	-
<i>Total Other Financing Sources</i>	<u>-</u>	<u>80,000</u>	<u>80,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(45,720)</u>	<u>17,862</u>	<u>17,074</u>	<u>(788)</u>
<i>Fund Balance Beginning of Year</i>	<u>82,705</u>	<u>82,705</u>	<u>82,705</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>4,336</u>	<u>4,336</u>	<u>4,336</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 41,321</u>	<u>\$ 104,903</u>	<u>\$ 104,115</u>	<u>\$ (788)</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 1,265,720	\$ 1,307,149	\$ 1,318,521	\$ 11,372
Intergovernmental	38,000	38,000	34,720	(3,280)
Conveyance Taxes	300,000	420,223	444,741	24,518
Other	10,500	10,500	5,462	(5,038)
<i>Total Revenues</i>	<u>1,614,220</u>	<u>1,775,872</u>	<u>1,803,444</u>	<u>27,572</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	682,285	698,409	671,310	27,099
Fringe Benefits	259,773	265,950	238,502	27,448
Materials and Supplies	126,100	122,785	44,328	78,457
Contractual Services	512,800	525,530	373,051	152,479
Other	-	188	188	-
<i>Total Expenditures</i>	<u>1,580,958</u>	<u>1,612,862</u>	<u>1,327,379</u>	<u>285,483</u>
<i>Net Change in Fund Balance</i>	33,262	163,010	476,065	313,055
<i>Fund Balance Beginning of Year</i>	2,971,352	2,971,352	2,971,352	-
Prior Year Encumbrances Appropriated	<u>11,125</u>	<u>11,125</u>	<u>11,125</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 3,015,739</u></u>	<u><u>\$ 3,145,487</u></u>	<u><u>\$ 3,458,542</u></u>	<u><u>\$ 313,055</u></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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 370,000	\$ 350,000	\$ 350,567	\$ 567
Special Assessments	220,000	223,171	223,171	-
Other	4,000	12,500	11,435	(1,065)
<i>Total Revenues</i>	<u>594,000</u>	<u>585,671</u>	<u>585,173</u>	<u>(498)</u>
Expenditures				
Current:				
Health				
Personal Services	68,217	68,217	45,668	22,549
Fringe Benefits	34,865	33,015	12,395	20,620
Materials and Supplies	29,250	37,600	36,255	1,345
Contractual Services	505,400	486,860	484,498	2,362
<i>Total Expenditures</i>	<u>637,732</u>	<u>625,692</u>	<u>578,816</u>	<u>46,876</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(43,732)	(40,021)	6,357	46,378
Other Financing Sources (Uses)				
Transfers In	-	20,000	20,000	-
Transfers Out	-	(20,000)	(20,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(43,732)	(40,021)	6,357	46,378
<i>Fund Balance Beginning of Year</i>	1,329,503	1,329,503	1,329,503	-
Prior Year Encumbrances Appropriated	11,338	11,338	11,338	-
<i>Fund Balance End of Year</i>	<u>\$ 1,297,109</u>	<u>\$ 1,300,820</u>	<u>\$ 1,347,198</u>	<u>\$ 46,378</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 142</u>	<u>\$ 142</u>
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>142</u>	<u>142</u>
<i>Net Change in Fund Balance</i>	<u>-</u>	<u>-</u>	<u>142</u>	<u>142</u>
<i>Fund Balance Beginning of Year</i>	10,476	10,476	10,476	-
Prior Year Encumbrances Appropriated	<u>750</u>	<u>750</u>	<u>750</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 11,226</u></u>	<u><u>\$ 11,226</u></u>	<u><u>\$ 11,368</u></u>	<u><u>\$ 142</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Viaduct Lighting Fund
For the Year Ended December 31, 2022

	<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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 125,000	\$ 173,000	\$ 173,335	\$ 335
Other	30,000	30,000	34,005	4,005
<i>Total Revenues</i>	<u>155,000</u>	<u>203,000</u>	<u>207,340</u>	<u>4,340</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	150,486	150,486	131,952	18,534
Fringe Benefits	61,455	64,433	60,345	4,088
Materials and Supplies	43,300	22,838	22,838	-
Contractual Services	32,400	54,437	54,436	1
<i>Total Expenditures</i>	<u>287,641</u>	<u>292,194</u>	<u>269,571</u>	<u>22,623</u>
<i>Net Change in Fund Balance</i>	(132,641)	(89,194)	(62,231)	26,963
<i>Fund Balance Beginning of Year</i>	191,806	191,806	191,806	-
Prior Year Encumbrances Appropriated	<u>4,951</u>	<u>4,951</u>	<u>4,951</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 64,116</u>	<u>\$ 107,563</u>	<u>\$ 134,526</u>	<u>\$ 26,963</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Interest	\$ 800	\$ 2,500	\$ 5,716	\$ 3,216
<i>Total Revenues</i>	<u>800</u>	<u>2,500</u>	<u>5,716</u>	<u>3,216</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	4,371	2,051	2,042	9
Fringe Benefits	2,216	1,492	1,245	247
Materials and Supplies	350	-	-	-
Contractual Services	-	19	19	-
<i>Total Expenditures</i>	<u>6,937</u>	<u>3,562</u>	<u>3,306</u>	<u>256</u>
<i>Net Change in Fund Balance</i>	(6,137)	(1,062)	2,410	3,472
<i>Fund Balance Beginning of Year</i>	<u>4,104</u>	<u>4,104</u>	<u>4,104</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (2,033)</u>	<u>\$ 3,042</u>	<u>\$ 6,514</u>	<u>\$ 3,472</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 235,900	\$ 311,900	\$ 310,704	\$ (1,196)
Other	60,000	60,000	80,639	20,639
<i>Total Revenues</i>	<u>295,900</u>	<u>371,900</u>	<u>391,343</u>	<u>19,443</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	137,850	140,270	137,247	3,023
Fringe Benefits	62,659	67,701	63,596	4,105
Materials and Supplies	5,650	5,000	5,000	-
Contractual Services	162,700	158,800	148,618	10,182
Other	1,000	-	-	-
<i>Total Expenditures</i>	<u>369,859</u>	<u>371,771</u>	<u>354,461</u>	<u>17,310</u>
<i>Net Change in Fund Balance</i>	(73,959)	129	36,882	36,753
<i>Fund Balance Beginning of Year</i>	<u>183,695</u>	<u>183,695</u>	<u>183,695</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 109,736</u>	<u>\$ 183,824</u>	<u>\$ 220,577</u>	<u>\$ 36,753</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 675</u>	<u>\$ 675</u>
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>675</u>	<u>675</u>
<i>Net Change in Fund Balance</i>	<u>-</u>	<u>-</u>	<u>675</u>	<u>675</u>
<i>Fund Balance Beginning of Year</i>	<u>64,415</u>	<u>64,415</u>	<u>64,415</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 64,415</u></u>	<u><u>\$ 64,415</u></u>	<u><u>\$ 65,090</u></u>	<u><u>\$ 675</u></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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ -	\$ 128,422	\$ 128,422	\$ -
Other	319,132	296,949	296,949	-
<i>Total Revenues</i>	<u>319,132</u>	<u>425,371</u>	<u>425,371</u>	<u>-</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	303,000	367,538	367,534	4
Fringe Benefits	144,100	146,267	146,257	10
<i>Total Expenditures</i>	<u>447,100</u>	<u>513,805</u>	<u>513,791</u>	<u>14</u>
<i>Excess of Expenditures Over Revenues</i>	(127,968)	(88,434)	(88,420)	14
Other Financing Sources				
Transfers In	-	17,389	17,389	-
<i>Total Other Financing Sources</i>	<u>-</u>	<u>17,389</u>	<u>17,389</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(127,968)	(71,045)	(71,031)	14
<i>Fund Balance Beginning of Year</i>	<u>85,222</u>	<u>85,222</u>	<u>85,222</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (42,746)</u>	<u>\$ 14,177</u>	<u>\$ 14,191</u>	<u>\$ 14</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 5,000	\$ 5,000	\$ 6,000	\$ 1,000
Other	20,000	20,000	-	(20,000)
<i>Total Revenues</i>	<u>25,000</u>	<u>25,000</u>	<u>6,000</u>	<u>(19,000)</u>
<i>Net Change in Fund Balance</i>	25,000	25,000	6,000	(19,000)
<i>Fund Balance Beginning of Year</i>	<u>68,138</u>	<u>68,138</u>	<u>68,138</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 93,138</u>	<u>\$ 93,138</u>	<u>\$ 74,138</u>	<u>\$ (19,000)</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 1,077,915	\$ 1,077,915	\$ 1,074,262	\$ (3,653)
Intergovernmental	2,732,468	2,732,468	2,687,783	(44,685)
Contributions and Donations	10,000	10,000	6,338	(3,662)
Other	365,000	365,000	322,853	(42,147)
<i>Total Revenues</i>	<u>4,185,383</u>	<u>4,185,383</u>	<u>4,091,236</u>	<u>(94,147)</u>
Expenditures				
Current:				
Health:				
Personal Services	617,696	621,696	1,128,931	(507,235)
Fringe Benefits	200,100	202,496	158,729	43,767
Materials and Supplies	35,000	35,000	3,051	31,949
Contractual Services	4,382,468	4,633,162	2,575,674	2,057,488
<i>Total Expenditures</i>	<u>5,235,264</u>	<u>5,492,354</u>	<u>3,866,385</u>	<u>1,625,969</u>
<i>Net Change in Fund Balance</i>	(1,049,881)	(1,306,971)	224,851	1,531,822
<i>Fund Balance Beginning of Year</i>	5,091,977	5,091,977	5,091,977	-
Prior Year Encumbrances Appropriated	449,385	449,385	449,385	-
<i>Fund Balance End of Year</i>	<u>\$ 4,491,481</u>	<u>\$ 4,234,391</u>	<u>\$ 5,766,213</u>	<u>\$ 1,531,822</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 205,000	\$ 205,000	\$ 234,586	\$ 29,586
Intergovernmental	150,000	182,850	222,473	39,623
Other	<u>20,000</u>	<u>31,300</u>	<u>28,393</u>	<u>(2,907)</u>
<i>Total Revenues</i>	<u>375,000</u>	<u>419,150</u>	<u>485,452</u>	<u>66,302</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	227,056	231,523	228,465	3,058
Fringe Benefits	121,800	117,333	89,239	28,094
Materials and Supplies	80,000	80,000	56,137	23,863
Contractual Services	<u>71,200</u>	<u>71,535</u>	<u>40,793</u>	<u>30,742</u>
<i>Total Expenditures</i>	<u>500,056</u>	<u>500,391</u>	<u>414,634</u>	<u>85,757</u>
<i>Net Change in Fund Balance</i>	(125,056)	(81,241)	70,818	152,059
<i>Fund Balance Beginning of Year</i>	621,381	621,381	621,381	-
Prior Year Encumbrances Appropriated	<u>336</u>	<u>336</u>	<u>336</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 496,661</u>	<u>\$ 540,476</u>	<u>\$ 692,535</u>	<u>\$ 152,059</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Special Assessments	\$ 200,000	\$ 200,000	\$ 202,075	\$ 2,075
Other	<u>216,000</u>	<u>216,000</u>	<u>236,645</u>	<u>20,645</u>
<i>Total Revenues</i>	<u>416,000</u>	<u>416,000</u>	<u>438,720</u>	<u>22,720</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	101,499	107,699	105,093	2,606
Fringe Benefits	79,440	75,740	35,777	39,963
Materials and Supplies	60,000	60,000	19,923	40,077
Contractual Services	<u>290,500</u>	<u>291,299</u>	<u>245,807</u>	<u>45,492</u>
<i>Total Expenditures</i>	<u>531,439</u>	<u>534,738</u>	<u>406,600</u>	<u>128,138</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(115,439)	(118,738)	32,120	(105,418)
Other Financing Uses				
Transfers Out	<u>(183,150)</u>	<u>(183,150)</u>	<u>(183,150)</u>	<u>-</u>
<i>Total Other Financing Uses</i>	<u>(183,150)</u>	<u>(183,150)</u>	<u>(183,150)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(298,589)	(301,888)	(151,030)	150,858
<i>Fund Balance Beginning of Year</i>	393,317	393,317	393,317	-
Prior Year Encumbrances Appropriated	<u>59,063</u>	<u>59,063</u>	<u>59,063</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 153,791</u>	<u>\$ 150,492</u>	<u>\$ 301,350</u>	<u>\$ 150,858</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Fines & Forfeitures	173,850	173,850	117,878	(55,972)
Other	17,500	17,500	14,315	(3,185)
<i>Total Revenues</i>	<u>196,350</u>	<u>196,350</u>	<u>132,193</u>	<u>(64,157)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	45,924	60,728	60,342	386
Fringe Benefits	35,304	40,562	36,650	3,912
Materials and Supplies	83,500	88,112	78,656	9,456
Contractual Services	5,600	6,044	4,572	1,472
Other	8,250	8,250	3,654	4,596
<i>Total Expenditures</i>	<u>178,578</u>	<u>203,696</u>	<u>183,874</u>	<u>19,822</u>
<i>Net Change in Fund Balance</i>	17,772	(7,346)	(51,681)	(44,335)
<i>Fund Balance Beginning of Year</i>	279,779	279,779	279,779	-
Prior Year Encumbrances Appropriated	<u>11,902</u>	<u>11,902</u>	<u>11,902</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 309,453</u>	<u>\$ 284,335</u>	<u>\$ 240,000</u>	<u>\$ (44,335)</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 1,481,500	\$ 436,771	\$ 464,506	\$ 27,735
Other	182,000	169,132	133,089	(36,043)
<i>Total Revenues</i>	<u>1,663,500</u>	<u>605,903</u>	<u>597,595</u>	<u>(8,308)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	71,313	74,313	70,025	4,288
Fringe Benefits	38,851	35,852	24,091	11,761
Materials and Supplies	1,000	999	-	999
Contractual Services	2,137,500	492,691	432,176	60,515
<i>Total Expenditures</i>	<u>2,248,664</u>	<u>603,855</u>	<u>526,292</u>	<u>77,563</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(585,164)	2,048	71,303	69,255
Other Financing Uses				
Advances Out	-	(6,500)	(6,500)	-
<i>Total Other Financing Uses</i>	<u>-</u>	<u>(6,500)</u>	<u>(6,500)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(585,164)	(4,452)	64,803	69,255
<i>Fund Balance Beginning of Year</i>	251,283	251,283	251,283	-
Prior Year Encumbrances Appropriated	368	368	368	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (333,513)</u>	<u>\$ 247,199</u>	<u>\$ 316,454</u>	<u>\$ 69,255</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 110,000	\$ 97,000	\$ 86,638	\$ (10,362)
<i>Total Revenues</i>	<u>110,000</u>	<u>97,000</u>	<u>86,638</u>	<u>(10,362)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Eastern County Court				
Fringe Benefits	2,149	2,149	19	2,130
Materials and Supplies	10,000	10,000	-	10,000
Contractual Services	50,000	50,000	795	49,205
Total Eastern County Court	<u>62,149</u>	<u>62,149</u>	<u>814</u>	<u>61,335</u>
Western County Court				
Personal Services	43,728	45,550	44,297	1,253
Fringe Benefits	26,067	26,067	25,894	173
Materials and Supplies	15,000	20,000	15,609	-
Contractual Services	25,000	25,000	128	24,872
Total Western County Court	<u>109,795</u>	<u>116,617</u>	<u>85,928</u>	<u>30,689</u>
<i>Total Expenditures</i>	<u>171,944</u>	<u>178,766</u>	<u>86,742</u>	<u>92,024</u>
<i>Net Change in Fund Balance</i>	(61,944)	(81,766)	(104)	81,662
<i>Fund Balance Beginning of Year</i>	<u>455,626</u>	<u>455,626</u>	<u>455,626</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 393,682</u>	<u>\$ 373,860</u>	<u>\$ 455,522</u>	<u>\$ 81,662</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Eastern County Court OVI/IDAM Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 2,000	\$ 2,000	\$ 2,035	\$ 35
Intergovernmental	3,000	3,000	1,325	(1,675)
<i>Total Revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>3,360</u>	<u>(1,640)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	<u>5,000</u>	<u>5,000</u>	<u>1,142</u>	<u>3,858</u>
<i>Total Expenditures</i>	<u>5,000</u>	<u>5,000</u>	<u>1,142</u>	<u>3,858</u>
<i>Net Change in Fund Balance</i>	-	-	2,218	2,218
<i>Fund Balance Beginning of Year</i>	<u>82,184</u>	<u>82,184</u>	<u>82,184</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 82,184</u>	<u>\$ 82,184</u>	<u>\$ 84,402</u>	<u>\$ 2,218</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Western County Court OVI/IDAM Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Fines and Forfeitures	\$ 6,000	\$ 6,000	\$ 1,810	\$ (4,190)
Intergovernmental	6,000	6,000	506	(5,494)
<i>Total Revenues</i>	<u>12,000</u>	<u>12,000</u>	<u>2,316</u>	<u>(9,684)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	<u>7,500</u>	<u>37,500</u>	<u>32,939</u>	<u>4,561</u>
<i>Total Expenditures</i>	<u>7,500</u>	<u>37,500</u>	<u>32,939</u>	<u>4,561</u>
<i>Net Change in Fund Balance</i>	4,500	(25,500)	(30,623)	(5,123)
<i>Fund Balance Beginning of Year</i>	<u>60,474</u>	<u>60,474</u>	<u>60,474</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 64,974</u>	<u>\$ 34,974</u>	<u>\$ 29,851</u>	<u>\$ (5,123)</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 610,000	\$ 610,000	\$ 603,396	\$ (6,604)
Other	-	-	235	235
<i>Total Revenues</i>	<u>610,000</u>	<u>610,000</u>	<u>603,631</u>	<u>(6,369)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	353,074	353,291	338,306	14,985
Fringe Benefits	135,993	143,709	138,263	5,446
Materials and Supplies	10,000	10,964	10,373	591
Contractual Services	14,000	12,933	8,621	4,312
<i>Total Expenditures</i>	<u>513,067</u>	<u>520,897</u>	<u>495,563</u>	<u>25,334</u>
<i>Excess of Revenues Over Expenditures</i>	96,933	89,103	108,068	18,965
Other Financing Uses				
Transfers Out	(65,000)	(71,162)	(71,162)	-
<i>Total Other Financing Uses</i>	<u>(65,000)</u>	<u>(71,162)</u>	<u>(71,162)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	31,933	17,941	36,906	18,965
<i>Fund Balance Beginning of Year</i>	887,528	887,528	887,528	-
Prior Year Encumbrances Appropriated	1,926	1,926	1,926	-
<i>Fund Balance End of Year</i>	<u>\$ 921,387</u>	<u>\$ 907,395</u>	<u>\$ 926,360</u>	<u>\$ 18,965</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 157,000	\$ 157,000	\$ 292,108	\$ 135,108
Other	1,500	1,500	-	(1,500)
<i>Total Revenues</i>	<u>158,500</u>	<u>158,500</u>	<u>292,108</u>	<u>133,608</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	257,745	258,885	207,008	51,877
Fringe Benefits	146,393	145,253	101,831	43,422
Materials and Supplies	30,000	30,000	-	30,000
Contractual Services	64,000	64,000	30,680	33,320
<i>Total Expenditures</i>	<u>498,138</u>	<u>498,138</u>	<u>339,519</u>	<u>158,619</u>
<i>Excess of Expenditures Over Revenues</i>	(339,638)	(339,638)	(47,411)	292,227
Other Financing Sources				
Transfers In	75,000	75,000	-	(75,000)
<i>Total Other Financing Sources</i>	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(264,638)	(264,638)	(47,411)	292,227
<i>Fund Balance Beginning of Year</i>	365,976	365,976	365,976	-
Prior Year Encumbrances Appropriated	5,443	5,443	5,443	-
<i>Fund Balance End of Year</i>	<u>\$ 106,781</u>	<u>\$ 106,781</u>	<u>\$ 324,008</u>	<u>\$ 292,227</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	<u>\$ 17,000</u>	<u>\$ 17,000</u>	<u>\$ 21,049</u>	<u>\$ 4,049</u>
<i>Total Revenues</i>	<u>17,000</u>	<u>17,000</u>	<u>21,049</u>	<u>4,049</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	9,000	7,086	5,392	1,694
Materials and Supplies	2,500	2,500	2,495	5
Contractual Services	<u>15,474</u>	<u>17,474</u>	<u>8,653</u>	<u>8,821</u>
<i>Total Expenditures</i>	<u>26,974</u>	<u>27,060</u>	<u>16,540</u>	<u>10,520</u>
<i>Net Change in Fund Balance</i>	(9,974)	(10,060)	4,509	14,569
<i>Fund Balance Beginning of Year</i>	22,989	22,989	22,989	-
Prior Year Encumbrances Appropriated	<u>87</u>	<u>87</u>	<u>87</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 13,102</u></u>	<u><u>\$ 13,016</u></u>	<u><u>\$ 27,585</u></u>	<u><u>\$ 14,569</u></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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 32,100	\$ 32,100	\$ 42,210	\$ 10,110
<i>Total Revenues</i>	<u>32,100</u>	<u>32,100</u>	<u>42,210</u>	<u>10,110</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	1,000	1,000	43	957
Materials and Supplies	13,500	13,677	3,624	10,053
Contractual Services	51,500	55,316	52,766	2,550
<i>Total Expenditures</i>	<u>66,000</u>	<u>69,993</u>	<u>56,433</u>	<u>13,560</u>
<i>Net Change in Fund Balance</i>	(33,900)	(37,893)	(14,223)	23,670
<i>Fund Balance Beginning of Year</i>	75,171	75,171	75,171	-
Prior Year Encumbrances Appropriated	<u>5,100</u>	<u>5,100</u>	<u>5,100</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 46,371</u>	<u>\$ 42,378</u>	<u>\$ 66,048</u>	<u>\$ 23,670</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 75,000	\$ 75,000	\$ 63,334	\$ (11,666)
<i>Total Revenues</i>	<u>75,000</u>	<u>75,000</u>	<u>63,334</u>	<u>(11,666)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	42,800	42,800	33,515	9,285
Fringe Benefits	20,080	20,105	17,193	2,912
Materials and Supplies	2,000	3,000	2,073	927
Contractual Services	4,000	4,000	2,888	1,112
<i>Total Expenditures</i>	<u>68,880</u>	<u>69,905</u>	<u>55,669</u>	<u>14,236</u>
<i>Net Change in Fund Balance</i>	6,120	5,095	7,665	2,570
<i>Fund Balance Beginning of Year</i>	26,275	26,275	26,275	-
Prior Year Encumbrances Appropriated	<u>26</u>	<u>26</u>	<u>26</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 32,421</u>	<u>\$ 31,396</u>	<u>\$ 33,966</u>	<u>\$ 2,570</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 600,000	\$ 600,000	\$ 601,863	\$ 1,863
Intergovernmental	1,700,000	1,700,000	1,759,231	59,231
Other	307,000	307,000	271,921	(35,079)
<i>Total Revenues</i>	<u>2,607,000</u>	<u>2,607,000</u>	<u>2,633,015</u>	<u>26,015</u>
Expenditures				
Current:				
Human Services:				
Personal Services	1,245,805	1,249,107	1,127,793	121,314
Fringe Benefits	516,854	498,217	425,651	72,566
Materials and Supplies	23,200	21,919	11,877	10,042
Contractual Services	427,604	470,642	429,664	40,978
Other	200	200	-	200
<i>Total Expenditures</i>	<u>2,213,663</u>	<u>2,240,085</u>	<u>1,994,985</u>	<u>245,100</u>
<i>Excess of Revenues Over Expenditures</i>	<u>393,337</u>	<u>366,915</u>	<u>638,030</u>	<u>271,115</u>
Other Financing Sources (Uses)				
Transfers In	150,000	150,000	-	(150,000)
Transfers Out	(596,000)	(616,000)	(611,744)	4,256
<i>Total Other Financing Sources (Uses)</i>	<u>(446,000)</u>	<u>(466,000)</u>	<u>(611,744)</u>	<u>(145,744)</u>
<i>Net Change in Fund Balance</i>	<u>(52,663)</u>	<u>(99,085)</u>	<u>26,286</u>	<u>125,371</u>
<i>Fund Balance Beginning of Year</i>	<u>628,132</u>	<u>628,132</u>	<u>628,132</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>65,970</u>	<u>65,970</u>	<u>65,970</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 641,439</u>	<u>\$ 595,017</u>	<u>\$ 720,388</u>	<u>\$ 125,371</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 600	\$ 600	\$ 571	\$ (29)
<i>Total Revenues</i>	<u>600</u>	<u>600</u>	<u>571</u>	<u>(29)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Materials and Supplies	<u>1,000</u>	<u>1,000</u>	<u>251</u>	<u>749</u>
<i>Total Expenditures</i>	<u>1,000</u>	<u>1,000</u>	<u>251</u>	<u>749</u>
<i>Net Change in Fund Balance</i>	<u>(400)</u>	<u>(400)</u>	<u>320</u>	<u>720</u>
<i>Fund Balance Beginning of Year</i>	<u>3,501</u>	<u>3,501</u>	<u>3,501</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 3,101</u></u>	<u><u>\$ 3,101</u></u>	<u><u>\$ 3,821</u></u>	<u><u>\$ 720</u></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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	<u>\$ 18,000</u>	<u>\$ 18,000</u>	<u>\$ 16,528</u>	<u>\$ (1,472)</u>
<i>Total Revenues</i>	<u>18,000</u>	<u>18,000</u>	<u>16,528</u>	<u>(1,472)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<i>Total Expenditures</i>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<i>Net Change in Fund Balance</i>	<u>8,000</u>	<u>8,000</u>	<u>16,528</u>	<u>8,528</u>
<i>Fund Balance Beginning of Year</i>	<u>85,844</u>	<u>85,844</u>	<u>85,844</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 93,844</u></u>	<u><u>\$ 93,844</u></u>	<u><u>\$ 102,372</u></u>	<u><u>\$ 8,528</u></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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	<u>\$ 18,400</u>	<u>\$ 18,400</u>	<u>\$ 16,996</u>	<u>\$ (1,404)</u>
<i>Total Revenues</i>	<u>18,400</u>	<u>18,400</u>	<u>16,996</u>	<u>(1,404)</u>
Expenditures				
Current:				
Health:				
Contractual Services	<u>25,000</u>	<u>25,000</u>	<u>20,000</u>	<u>5,000</u>
<i>Total Expenditures</i>	<u>25,000</u>	<u>25,000</u>	<u>20,000</u>	<u>5,000</u>
<i>Net Change in Fund Balance</i>	<u>(6,600)</u>	<u>(6,600)</u>	<u>(3,004)</u>	<u>3,596</u>
<i>Fund Balance Beginning of Year</i>	<u>19,085</u>	<u>19,085</u>	<u>19,085</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 12,485</u></u>	<u><u>\$ 12,485</u></u>	<u><u>\$ 16,081</u></u>	<u><u>\$ 3,596</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 13,000	\$ 13,000	\$ 16,110	\$ 3,110
<i>Total Revenues</i>	<u>13,000</u>	<u>13,000</u>	<u>16,110</u>	<u>3,110</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	1,000	1,000	689	311
Materials and Supplies	500	500	-	500
Contractual Services	12,000	12,000	10,961	1,039
<i>Total Expenditures</i>	<u>13,500</u>	<u>13,500</u>	<u>11,650</u>	<u>1,850</u>
<i>Net Change in Fund Balance</i>	(500)	(500)	4,460	4,960
<i>Fund Balance Beginning of Year</i>	<u>21,088</u>	<u>21,088</u>	<u>21,088</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 20,588</u></u>	<u><u>\$ 20,588</u></u>	<u><u>\$ 25,548</u></u>	<u><u>\$ 4,960</u></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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 50	\$ 50	\$ 2,957	\$ 2,907
Fines and Forfeitures	9,050	9,050	10,542	1,492
Intergovernmental	8,085	8,085	90	(7,995)
<i>Total Revenues</i>	<u>17,185</u>	<u>17,185</u>	<u>13,589</u>	<u>(3,596)</u>
Expenditures				
Current:				
Public Safety:				
Eastern County Court				
Contractual Services	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Western County Court				
Contractual Services	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<i>Total Expenditures</i>	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
<i>Net Change in Fund Balance</i>	15,185	15,185	13,589	(1,596)
<i>Fund Balance Beginning of Year</i>	<u>287,882</u>	<u>287,882</u>	<u>287,882</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 303,067</u>	<u>\$ 303,067</u>	<u>\$ 301,471</u>	<u>\$ (1,596)</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, 2022

	<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>	\$ 8,797	\$ 8,797	\$ 8,797	\$ -
<i>Fund Balance End of Year</i>	<u>\$ 8,797</u>	<u>\$ 8,797</u>	<u>\$ 8,797</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 48,628	\$ 48,628	\$ 53,243	\$ 4,615
<i>Total Revenues</i>	<u>48,628</u>	<u>48,628</u>	<u>53,243</u>	<u>4,615</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	91,559	49,834	49,409	425
Fringe Benefits	24,178	13,996	13,902	94
Materials and Supplies	<u>4,235</u>	<u>6,356</u>	<u>5,976</u>	<u>380</u>
<i>Total Expenditures</i>	<u>119,972</u>	<u>70,186</u>	<u>69,287</u>	<u>899</u>
<i>Excess of Expenditures Over Revenues</i>	(71,344)	(21,558)	(16,044)	5,514
Other Financing Sources				
Transfers In	<u>62,767</u>	<u>12,157</u>	<u>12,157</u>	<u>-</u>
<i>Total Other Financing Sources</i>	<u>62,767</u>	<u>12,157</u>	<u>12,157</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(8,577)	(9,401)	(3,887)	5,514
<i>Fund Balance Beginning of Year</i>	<u>28,045</u>	<u>28,045</u>	<u>28,045</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 19,468</u>	<u>\$ 18,644</u>	<u>\$ 24,158</u>	<u>\$ 5,514</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 745,320	\$ 745,320	\$ 747,795	\$ 2,475
<i>Total Revenues</i>	<u>745,320</u>	<u>745,320</u>	<u>747,795</u>	<u>2,475</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	515,471	506,567	438,721	67,846
Fringe Benefits	271,200	262,269	193,700	68,569
Contractual Services	5,800	8,951	4,108	4,843
Other	-	10,994	10,994	-
<i>Total Expenditures</i>	<u>792,471</u>	<u>788,781</u>	<u>647,523</u>	<u>141,258</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(47,151)	(43,461)	100,272	143,733
Other Financing Uses				
Transfers Out	-	(19,012)	(19,012)	-
<i>Total Other Financing Uses</i>	<u>-</u>	<u>(19,012)</u>	<u>(19,012)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(47,151)	(62,473)	81,260	143,733
<i>Fund Balance at Beginning of Year</i>	282,185	282,185	282,185	-
Prior Year Encumbrances Appropriated	<u>11,365</u>	<u>11,365</u>	<u>11,365</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 246,399</u>	<u>\$ 231,077</u>	<u>\$ 374,810</u>	<u>\$ 143,733</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$ 742,500</u>	<u>\$ 1,758,696</u>	<u>\$ 1,758,696</u>	<u>\$ -</u>
<i>Total Revenues</i>	<u>742,500</u>	<u>1,758,696</u>	<u>1,758,696</u>	<u>-</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	690,704	699,091	594,010	105,081
Fringe Benefits	318,770	344,261	285,036	59,225
Materials and Supplies	28,250	66,750	9,019	57,731
Contractual Services	<u>98,834</u>	<u>521,268</u>	<u>489,239</u>	<u>32,029</u>
<i>Total Expenditures</i>	<u>1,136,558</u>	<u>1,631,370</u>	<u>1,377,304</u>	<u>254,066</u>
<i>Net Change in Fund Balance</i>	(394,058)	127,326	381,392	254,066
<i>Fund Balance Beginning of Year</i>	866,957	866,957	866,957	-
Prior Year Encumbrances Appropriated	<u>12,495</u>	<u>12,495</u>	<u>12,495</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 485,394</u></u>	<u><u>\$ 1,006,778</u></u>	<u><u>\$ 1,260,844</u></u>	<u><u>\$ 254,066</u></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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 1,317,006	\$ 1,017,006	\$ 989,616	\$ (27,390)
Other	6,000	6,000	3,277	(2,723)
<i>Total Revenues</i>	<u>1,323,006</u>	<u>1,023,006</u>	<u>992,893</u>	<u>(30,113)</u>
Expenditures				
Current:				
Public Works:				
Materials and Supplies	8,000	8,000	-	8,000
Contractual Services	503,000	404,623	392,781	11,842
Other	300,000	150,000	134,256	15,744
<i>Total Expenditures</i>	<u>811,000</u>	<u>562,623</u>	<u>527,037</u>	<u>35,586</u>
<i>Excess of Revenues Over Expenditures</i>	512,006	460,383	465,856	5,473
Other Financing Sources (Uses)				
Transfers Out	(512,006)	(512,006)	(480,069)	31,937
<i>Total Other Financing Sources (Uses)</i>	<u>(512,006)</u>	<u>(512,006)</u>	<u>(480,069)</u>	<u>31,937</u>
<i>Net Change in Fund Balance</i>	-	(51,623)	(14,213)	37,410
<i>Fund Balance Beginning of Year</i>	291,740	291,740	291,740	-
Prior Year Encumbrances Appropriated	54,070	54,070	54,070	-
<i>Fund Balance End of Year</i>	<u>\$ 345,810</u>	<u>\$ 294,187</u>	<u>\$ 331,597</u>	<u>\$ 37,410</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ 34,699	\$ 34,698	\$ (1)
<i>Total Revenues</i>	<u>-</u>	<u>34,699</u>	<u>34,698</u>	<u>(1)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	35,000	5,514	5,514	-
Fringe Benefits	17,941	2,306	2,304	2
Contractual Services	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	<u>-</u>
<i>Total Expenditures</i>	<u>80,941</u>	<u>35,820</u>	<u>35,818</u>	<u>2</u>
<i>Net Change in Fund Balance</i>	(80,941)	(1,121)	(1,120)	1
<i>Fund Balance Beginning of Year</i>	14,159	14,159	14,159	-
Prior Year Encumbrances Appropriated	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (64,782)</u>	<u>\$ 15,038</u>	<u>\$ 15,039</u>	<u>\$ 1</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, 2022

	<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>\$ 56,730</u>	<u>\$ 56,730</u>	<u>\$ 56,730</u>	<u>\$ -</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 56,730</u></u>	<u><u>\$ 56,730</u></u>	<u><u>\$ 56,730</u></u>	<u><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, 2022

	<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>	\$ 39,501	\$ 39,501	\$ 39,501	\$ -
<i>Fund Balance End of Year</i>	<u>\$ 39,501</u>	<u>\$ 39,501</u>	<u>\$ 39,501</u>	<u>\$ -</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 62,000	\$ 16,198	\$ 16,197	\$ (1)
<i>Total Revenues</i>	<u>62,000</u>	<u>16,198</u>	<u>16,197</u>	<u>(1)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	51,000	14,032	13,132	900
Fringe Benefits	<u>12,250</u>	<u>5,787</u>	<u>5,132</u>	<u>655</u>
<i>Total Expenditures</i>	<u>63,250</u>	<u>19,819</u>	<u>18,264</u>	<u>1,555</u>
<i>Net Change in Fund Balance</i>	(1,250)	(3,621)	(2,067)	1,554
<i>Fund Balance Beginning of Year</i>	<u>5,226</u>	<u>5,226</u>	<u>5,226</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,976</u>	<u>\$ 1,605</u>	<u>\$ 3,159</u>	<u>\$ 1,554</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 360,000	\$ 360,000	\$ 277,458	\$ (82,542)
Interest	-	-	2	2
<i>Total Revenues</i>	<u>360,000</u>	<u>360,000</u>	<u>277,460</u>	<u>(82,540)</u>
Expenditures				
Current:				
Health:				
Contractual Services	<u>365,000</u>	<u>302,634</u>	<u>302,633</u>	<u>1</u>
<i>Total Expenditures</i>	<u>365,000</u>	<u>302,634</u>	<u>302,633</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	(5,000)	57,366	(25,173)	82,541
<i>Fund Balance Beginning of Year</i>	2	2	2	-
Prior Year Encumbrances Appropriated	<u>25,175</u>	<u>25,175</u>	<u>25,175</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 20,177</u>	<u>\$ 82,543</u>	<u>\$ 4</u>	<u>\$ 82,541</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 27,000	\$ 27,000	\$ 28,378	\$ 1,378
<i>Total Revenues</i>	<u>27,000</u>	<u>27,000</u>	<u>28,378</u>	<u>1,378</u>
Expenditures				
Current:				
Public Safety:				
Fringe Benefits	26,000	26,000	18,536	7,464
Materials and Supplies	2,000	2,000	788	1,212
Contractual Services	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>-</u>
<i>Total Expenditures</i>	<u>45,000</u>	<u>45,000</u>	<u>36,324</u>	<u>8,676</u>
<i>Net Change in Fund Balance</i>	(18,000)	(18,000)	(7,946)	10,054
<i>Fund Balance Beginning of Year</i>	<u>73,312</u>	<u>73,312</u>	<u>73,312</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 55,312</u>	<u>\$ 55,312</u>	<u>\$ 65,366</u>	<u>\$ 10,054</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures				
Current:				
Public Safety:				
Contractual Services	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ 15,000</u>
<i>Total Expenditures</i>	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
<i>Net Change in Fund Balance</i>	(15,000)	(15,000)	-	15,000
<i>Fund Balance Beginning of Year</i>	<u>25,450</u>	<u>25,450</u>	<u>25,450</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 10,450</u></u>	<u><u>\$ 10,450</u></u>	<u><u>\$ 25,450</u></u>	<u><u>\$ 15,000</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, 2022*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$ 16,000</u>	<u>\$ 16,000</u>	<u>\$ 10,547</u>	<u>\$ (5,453)</u>
<i>Total Revenues</i>	<u>16,000</u>	<u>16,000</u>	<u>10,547</u>	<u>(5,453)</u>
 Expenditures				
Current:				
Human Services:				
Personal Services	6,750	6,750	-	6,750
Fringe Benefits	4,444	4,444	-	4,444
Materials and Supplies	11,000	11,000	-	11,000
Contractual Services	<u>50,250</u>	<u>51,626</u>	<u>6,805</u>	<u>44,821</u>
<i>Total Expenditures</i>	<u>72,444</u>	<u>73,820</u>	<u>6,805</u>	<u>67,015</u>
<i>Net Change in Fund Balance</i>	(56,444)	(57,820)	3,742	61,562
<i>Fund Balance Beginning of Year</i>	198,355	198,355	198,355	-
Prior Year Encumbrances Appropriated	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 145,911</u></u>	<u><u>\$ 144,535</u></u>	<u><u>\$ 206,097</u></u>	<u><u>\$ 61,562</u></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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ 10,040	\$ 10,040	\$ 9,777	\$ (263)
Other	<u>10,000</u>	<u>10,000</u>	<u>11,124</u>	<u>1,124</u>
<i>Total Revenues</i>	<u>20,040</u>	<u>20,040</u>	<u>20,901</u>	<u>861</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	<u>105,000</u>	<u>105,719</u>	<u>105,368</u>	<u>351</u>
<i>Total Expenditures</i>	<u>105,000</u>	<u>105,719</u>	<u>105,368</u>	<u>351</u>
<i>Net Change in Fund Balance</i>	(84,960)	(85,679)	(84,467)	1,212
<i>Fund Balance Beginning of Year</i>	195,171	195,171	195,171	-
Prior Year Encumbrances Appropriated	<u>7,843</u>	<u>7,843</u>	<u>7,843</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 118,054</u>	<u>\$ 117,335</u>	<u>\$ 118,547</u>	<u>\$ 1,212</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 50,000	\$ 50,000	\$ 59,227	\$ 9,227
Licenses and Permits	75,000	25,000	25,800	800
<i>Total Revenues</i>	<u>125,000</u>	<u>75,000</u>	<u>85,027</u>	<u>10,027</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	84,000	86,831	86,817	14
Fringe Benefits	34,930	36,213	34,772	1,441
Materials and Supplies	15,000	10,886	3,859	7,027
Contractual Services	65,000	93,866	58,867	34,999
<i>Total Expenditures</i>	<u>198,930</u>	<u>227,796</u>	<u>184,315</u>	<u>43,481</u>
<i>Net Change in Fund Balance</i>	(73,930)	(152,796)	(99,288)	53,508
<i>Fund Balance Beginning of Year</i>	181,873	181,873	181,873	-
Prior Year Encumbrances Appropriated	26,512	26,512	26,512	-
<i>Fund Balance End of Year</i>	<u>\$ 134,455</u>	<u>\$ 55,589</u>	<u>\$ 109,097</u>	<u>\$ 53,508</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court OVI/ID/AM Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 50</u>	<u>\$ (150)</u>
<i>Total Revenues</i>	<u>200</u>	<u>200</u>	<u>50</u>	<u>(150)</u>
<i>Net Change in Fund Balance</i>	200	200	50	(150)
<i>Fund Balance Beginning of Year</i>	<u>951</u>	<u>951</u>	<u>951</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 1,151</u></u>	<u><u>\$ 1,151</u></u>	<u><u>\$ 1,001</u></u>	<u><u>\$ (150)</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 260</u>	<u>\$ 260</u>
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>260</u>	<u>260</u>
<i>Net Change in Fund Balance</i>	<u>-</u>	<u>-</u>	<u>260</u>	<u>260</u>
<i>Fund Balance Beginning of Year</i>	<u>3,155</u>	<u>3,155</u>	<u>3,155</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 3,155</u></u>	<u><u>\$ 3,155</u></u>	<u><u>\$ 3,415</u></u>	<u><u>\$ 260</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, 2022

	<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>	\$ 3,414	\$ 3,414	\$ 3,414	\$ -
<i>Fund Balance End of Year</i>	<u>\$ 3,414</u>	<u>\$ 3,414</u>	<u>\$ 3,414</u>	<u>\$ -</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Contributions and Donations	\$ 57,200	\$ 57,200	\$ 57,890	\$ 690
<i>Total Revenues</i>	<u>57,200</u>	<u>57,200</u>	<u>57,890</u>	<u>690</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	42,221	43,429	42,575	854
Fringe Benefits	26,991	25,610	22,530	3,080
Materials and Supplies	3,000	3,008	1,435	1,573
Contractual Services	5,000	5,173	549	4,624
<i>Total Expenditures</i>	<u>77,212</u>	<u>77,220</u>	<u>67,089</u>	<u>10,131</u>
<i>Net Change in Fund Balance</i>	(20,012)	(20,020)	(9,199)	10,821
<i>Fund Balance Beginning of Year</i>	75,761	75,761	75,761	-
Prior Year Encumbrances Appropriated	268	268	268	-
<i>Fund Balance End of Year</i>	<u>\$ 56,017</u>	<u>\$ 56,009</u>	<u>\$ 66,830</u>	<u>\$ 10,821</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
MHRS Drug Court Grant Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Other	\$ -	\$ -	\$ 2,500	\$ 2,500
<i>Total Revenues</i>	-	-	2,500	2,500
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	-	13,301	13,301	-
Fringe Benefits	-	8,493	7,752	741
Contractual Services	-	2,212	2,001	211
<i>Total Expenditures</i>	-	24,006	23,054	952
<i>Net Change in Fund Balance</i>	-	(24,006)	(20,554)	3,452
<i>Fund Balance Beginning of Year</i>	29,988	29,988	29,988	-
<i>Fund Balance End of Year</i>	<u>\$ 29,988</u>	<u>\$ 5,982</u>	<u>\$ 9,434</u>	<u>\$ 3,452</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OMAS Drug Court Grant Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 52,736	\$ 102,539	\$ 102,539	\$ -
<i>Total Revenues</i>	<u>52,736</u>	<u>102,539</u>	<u>102,539</u>	<u>-</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	42,848	42,848	42,768	80
Fringe Benefits	10,244	10,244	10,047	197
Contractual Services	150	150	87	63
<i>Total Expenditures</i>	<u>53,242</u>	<u>53,242</u>	<u>52,902</u>	<u>340</u>
<i>Net Change in Fund Balance</i>	(506)	49,297	49,637	340
<i>Fund Balance Beginning of Year</i>	<u>54,558</u>	<u>54,558</u>	<u>54,558</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 54,052</u>	<u>\$ 103,855</u>	<u>\$ 104,195</u>	<u>\$ 340</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ashtabula County QRT Grant Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 813</u>	<u>\$ 813</u>
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>813</u>	<u>813</u>
<i>Net Change in Fund Balance</i>	<u>-</u>	<u>-</u>	<u>813</u>	<u>813</u>
<i>Fund Balance Beginning of Year</i>	<u>9,333</u>	<u>9,333</u>	<u>9,333</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 9,333</u></u>	<u><u>\$ 9,333</u></u>	<u><u>\$ 10,146</u></u>	<u><u>\$ 813</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OMAS MH Court Grant Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 70,000	\$ 70,000	\$ 70,231	\$ 231
<i>Total Revenues</i>	<u>70,000</u>	<u>70,000</u>	<u>70,231</u>	<u>231</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	92,338	69,972	69,549	423
Fringe Benefits	48,163	24,904	24,791	113
Contractual Services	<u>-</u>	<u>218</u>	<u>217</u>	<u>1</u>
<i>Total Expenditures</i>	<u>140,501</u>	<u>95,094</u>	<u>94,557</u>	<u>537</u>
<i>Excess of Expenditures Over Revenues</i>	(70,501)	(25,094)	(24,326)	768
Other Financing Sources				
Transfers In	<u>20,000</u>	<u>20,000</u>	<u>16,712</u>	<u>(3,288)</u>
<i>Total Other Financing Sources</i>	<u>20,000</u>	<u>20,000</u>	<u>16,712</u>	<u>(3,288)</u>
<i>Net Change in Fund Balance</i>	(50,501)	(5,094)	(7,614)	(2,520)
<i>Fund Balance Beginning of Year</i>	<u>36,787</u>	<u>36,787</u>	<u>36,787</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (13,714)</u>	<u>\$ 31,693</u>	<u>\$ 29,173</u>	<u>\$ (2,520)</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Crime Enforcement Agency Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 99,882	\$ 63,945	\$ 65,350	\$ 1,405
<i>Total Revenues</i>	<u>99,882</u>	<u>63,945</u>	<u>65,350</u>	<u>1,405</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	224,117	250,742	250,742	-
Fringe Benefits	<u>76,931</u>	<u>79,172</u>	<u>79,169</u>	<u>3</u>
<i>Total Expenditures</i>	<u>301,048</u>	<u>329,914</u>	<u>329,911</u>	<u>3</u>
<i>Excess of Expenditures Over Revenues</i>	(201,166)	(265,969)	(264,561)	1,408
Other Financing Sources				
Transfers In	<u>-</u>	<u>267,778</u>	<u>267,778</u>	<u>-</u>
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>267,778</u>	<u>267,778</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(201,166)	1,809	3,217	1,408
<i>Fund Balance Beginning of Year</i>	1,114	1,114	1,114	-
Prior Year Encumbrances Appropriated	<u>275</u>	<u>275</u>	<u>275</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (199,777)</u>	<u>\$ 3,198</u>	<u>\$ 4,606</u>	<u>\$ 1,408</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
CARES Act Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other Financing Uses				
Transfers Out	\$ -	\$ (3)	\$ (2)	\$ (1)
<i>Total Other Financing Uses</i>	<u>-</u>	<u>(3)</u>	<u>(2)</u>	<u>(1)</u>
<i>Net Change in Fund Balance</i>	-	(3)	(2)	(1)
<i>Fund Balance Beginning of Year</i>	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2</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
Federal Drug Court Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 36,071	\$ 38,125	\$ 38,125	\$ -
<i>Total Revenues</i>	<u>36,071</u>	<u>38,125</u>	<u>38,125</u>	<u>-</u>
Expenditures				
Current:				
General Government:				
Judicial				
Common Pleas Court				
Personal Services	49,400	36,021	36,020	1
Fringe Benefits	17,366	12,565	12,564	1
<i>Total Expenditures</i>	<u>66,766</u>	<u>48,586</u>	<u>48,584</u>	<u>2</u>
<i>Excess of Expenditures Over Revenues</i>	(30,695)	(10,461)	(10,459)	2
Other Financing Sources				
Transfers In	15,311	2,300	2,300	-
<i>Total Other Financing Sources</i>	<u>15,311</u>	<u>2,300</u>	<u>2,300</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(15,384)	(8,161)	(8,159)	2
<i>Fund Balance Beginning of Year</i>	<u>8,174</u>	<u>8,174</u>	<u>8,174</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (7,210)</u>	<u>\$ 13</u>	<u>\$ 15</u>	<u>\$ 2</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Projects Probate Court Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 70,000	\$ 70,000	\$ 66,102	\$ (3,898)
<i>Total Revenues</i>	<u>70,000</u>	<u>70,000</u>	<u>66,102</u>	<u>(3,898)</u>
Expenditures				
Current:				
Public Safety:				
Fringe Benefits	10,000	10,000	1,918	8,082
Materials and Supplies	11,000	11,000	2,881	8,119
Contractual Services	<u>26,000</u>	<u>26,000</u>	<u>7,496</u>	<u>18,504</u>
<i>Total Expenditures</i>	<u>47,000</u>	<u>47,000</u>	<u>12,295</u>	<u>34,705</u>
<i>Net Change in Fund Balance</i>	23,000	23,000	53,807	30,807
<i>Fund Balance Beginning of Year</i>	<u>81,632</u>	<u>81,632</u>	<u>81,632</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 104,632</u>	<u>\$ 104,632</u>	<u>\$ 135,439</u>	<u>\$ 30,807</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Opioid Settlement Fund
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Fines and Forfeitures	\$ -	\$ 64,340	\$ 64,340	\$ -
<i>Total Revenues</i>	-	64,340	64,340	-
<i>Excess of Revenues Over Expenditures</i>	-	64,340	64,340	-
Other Financing Uses				
Transfers Out	-	(64,339)	(64,339)	-
<i>Total Other Financing Uses</i>	-	(64,339)	(64,339)	-
<i>Net Change in Fund Balance</i>	-	1	1	-
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Assisted Commitment Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Contributions & Donations	\$ -	\$ 9,374	\$ 9,373	\$ (1)
<i>Total Revenues</i>	<u>-</u>	<u>9,374</u>	<u>9,373</u>	<u>(1)</u>
<i>Net Change in Fund Balance</i>	-	9,374	9,373	(1)
<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>\$ 9,374</u>	<u>\$ 9,373</u>	<u>\$ (1)</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$ 943,800	\$ 521,293	\$ 519,374	\$ (1,919)
Intergovernmental	120,000	65,668	66,504	836
Other	134,350	134,350	132,617	(1,733)
<i>Total Revenues</i>	<u>1,198,150</u>	<u>721,311</u>	<u>718,495</u>	<u>(2,816)</u>
Expenditures				
Debt Service:				
Principal Retirement	1,561,958	1,561,958	1,561,949	9
Interest and Fiscal Charges	317,352	317,352	317,321	31
<i>Total Debt Service</i>	<u>1,879,310</u>	<u>1,879,310</u>	<u>1,879,270</u>	<u>40</u>
<i>Total Expenditures</i>	<u>1,879,310</u>	<u>1,879,310</u>	<u>1,879,270</u>	<u>40</u>
<i>Excess of Expenditures Over Revenues</i>	<u>(681,160)</u>	<u>(1,157,999)</u>	<u>(1,160,775)</u>	<u>(2,776)</u>
Other Financing Sources				
Transfers In	439,150	1,149,387	1,149,388	1
<i>Total Other Financing Sources</i>	<u>439,150</u>	<u>1,149,387</u>	<u>1,149,388</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	(242,010)	(8,612)	(11,387)	(2,775)
<i>Fund Balance Beginning of Year</i>	<u>438,506</u>	<u>438,506</u>	<u>438,506</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 196,496</u>	<u>\$ 429,894</u>	<u>\$ 427,119</u>	<u>\$ (2,775)</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ -	\$ 500,000	\$ 500,000	\$ -
Interest	-	-	6,875	6,875
Other	-	24,113	24,113	-
<i>Total Revenues</i>	-	524,113	530,988	6,875
Expenditures				
Capital Outlay:				
Capital Outlay - Building	-	154,320	154,321	(1)
Contractual Services	500,000	651,650	542,021	109,629
<i>Total Expenditures</i>	500,000	805,970	696,342	109,628
<i>Excess of Expenditures Over Revenues</i>	(500,000)	(281,857)	(165,354)	116,503
Other Financing Sources				
Transfers In	200,000	3,815,000	4,092,000	277,000
<i>Total Other Financing Sources</i>	200,000	3,815,000	4,092,000	277,000
<i>Net Change in Fund Balance</i>	(300,000)	3,533,143	3,926,646	393,503
<i>Fund Balance Beginning of Year</i>	1,844,697	1,844,697	1,844,697	-
Prior Year Encumbrances Appropriated	115,678	115,678	115,678	-
<i>Fund Balance End of Year</i>	<u>\$ 1,660,375</u>	<u>\$ 5,493,518</u>	<u>\$ 5,887,021</u>	<u>\$ 393,503</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ -	\$ -	\$ 17,226	\$ 17,226
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>17,226</u>	<u>17,226</u>
Expenditures				
Current:				
Human Services:				
Contractual Services	320,000	2,076,482	2,031,914	44,568
Other	200,000	313,829	257,067	56,762
<i>Total Expenditures</i>	<u>520,000</u>	<u>2,390,311</u>	<u>2,288,981</u>	<u>101,330</u>
<i>Excess of Expenditures Over Revenues</i>	(520,000)	(2,390,311)	(2,271,755)	118,556
Other Financing Sources				
Transfers In	1,000,000	1,000,000	1,000,000	-
<i>Total Other Financing Sources</i>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	480,000	(1,390,311)	(1,271,755)	118,556
<i>Fund Balance Beginning of Year</i>	1,525,810	1,525,810	1,525,810	-
Prior Year Encumbrances Appropriated	695,801	695,801	695,801	-
<i>Fund Balance End of Year</i>	<u>\$ 2,701,611</u>	<u>\$ 831,300</u>	<u>\$ 949,856</u>	<u>\$ 118,556</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 137,200	\$ 138,400	\$ 138,600	\$ 200
Other	-	3,595	6,903	3,308
<i>Total Revenues</i>	<u>137,200</u>	<u>141,995</u>	<u>145,503</u>	<u>3,508</u>
Expenditures				
Current:				
General Government				
Judicial				
Personal Services	99,343	89,343	88,065	1,278
Fringe Benefits	58,582	35,272	35,143	129
Contractual Services	213,500	225,624	224,861	763
Materials and Supplies	70,000	9,064	9,063	1
<i>Total Expenditures</i>	<u>441,425</u>	<u>359,303</u>	<u>357,132</u>	<u>2,171</u>
<i>Excess of Expenditures Over Revenues</i>	(304,225)	(217,308)	(211,629)	5,679
Other Financing Sources (Uses)				
Transfers in	-	349,883	349,883	-
Transfers out	-	(224,885)	(224,884)	1
<i>Total Other Financing Sources (Uses)</i>	-	124,998	124,999	1
<i>Net Change in Fund Balance</i>	(304,225)	(92,310)	(86,630)	5,680
<i>Fund Balance Beginning of Year</i>	178,575	178,575	178,575	-
Prior Year Encumbrances Appropriated	6,625	6,625	6,625	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (119,025)</u>	<u>\$ 92,890</u>	<u>\$ 98,570</u>	<u>\$ 5,680</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
VSC Capital Projects Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures				
Capital Outlay:				
Contractual Services	<u>\$ -</u>	<u>\$ 4,550</u>	<u>\$ 4,550</u>	<u>\$ -</u>
<i>Total Expenditures</i>	<u>-</u>	<u>4,550</u>	<u>4,550</u>	<u>-</u>
<i>Excess of Expenditures Over Revenues</i>	<u>-</u>	<u>(4,550)</u>	<u>(4,550)</u>	<u>-</u>
Other Financing Sources				
Transfers In	<u>-</u>	<u>159,996</u>	<u>159,996</u>	<u>-</u>
<i>Total Other Financing Sources</i>	<u>-</u>	<u>159,996</u>	<u>159,996</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>-</u>	<u>155,446</u>	<u>155,446</u>	<u>-</u>
<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><u>\$ 155,446</u></u>	<u><u>\$ 155,446</u></u>	<u><u>\$ -</u></u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Capital Projects Fund
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures				
Capital Outlay:				
Contractual Services	<u>\$ -</u>	<u>\$ 2,000,000</u>	<u>\$ 13,750</u>	<u>\$ 1,986,250</u>
<i>Total Expenditures</i>	<u>-</u>	<u>2,000,000</u>	<u>13,750</u>	<u>1,986,250</u>
<i>Excess of Expenditures Over Revenues</i>	<u>-</u>	<u>(2,000,000)</u>	<u>(13,750)</u>	<u>1,986,250</u>
Other Financing Sources				
Transfers In	<u>-</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>
<i>Total Other Financing Sources</i>	<u>-</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>-</u>	<u>-</u>	<u>1,986,250</u>	<u>1,986,250</u>
<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><u>\$ -</u></u>	<u><u>\$ 1,986,250</u></u>	<u><u>\$ 1,986,250</u></u>

Combining Statements – Internal Service Funds

Internal service funds are used to account for the financing of services provided to one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The following is a description of the internal service funds.

Internal Service Funds

Health Insurance – To account for a medical benefits self-insurance program for employees of the County.

Workers' Compensation – To account for revenues used to provide workers' compensation benefits to employees.

Ashtabula County, Ohio

*Combining Statement of Net Position
Internal Service Funds
December 31, 2022*

	Health Insurance	Workers' Compensation	Total
Assets:			
Current assets:			
Equity in pooled cash and cash equivalents	\$ 1,595,296	\$ -	\$ 1,595,296
Prepayments	-	136,953	136,953
Total current assets	<u>1,595,296</u>	<u>136,953</u>	<u>1,732,249</u>
Total assets	<u>1,595,296</u>	<u>136,953</u>	<u>1,732,249</u>
Liabilities:			
Current liabilities:			
Claims payable	661,200	256,727	917,927
Total current liabilities	<u>661,200</u>	<u>256,727</u>	<u>917,927</u>
Long-term liabilities:			
Claims payable	-	148,511	148,511
Total long-term liabilities	<u>-</u>	<u>148,511</u>	<u>148,511</u>
Total liabilities	<u>661,200</u>	<u>405,238</u>	<u>1,066,438</u>
Net position:			
Unrestricted (deficit)	934,096	(268,285)	665,811
Total net position (deficit)	<u>\$ 934,096</u>	<u>\$ (268,285)</u>	<u>\$ 665,811</u>

Ashtabula County, Ohio

*Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2022*

	Health Insurance	Workers' Compensation	Total
Operating revenues:			
Charges for services	\$ 9,123,685	\$ -	\$ 9,123,685
Other operating revenues	-	188,644	188,644
Total operating revenues	<u>9,123,685</u>	<u>188,644</u>	<u>9,312,329</u>
Operating expenses:			
Fringe benefits	-	131,594	131,594
Claims expense	8,829,012	305,221	9,134,233
Total operating expenses	<u>8,829,012</u>	<u>436,815</u>	<u>9,265,827</u>
Operating income (loss)	<u>294,673</u>	<u>(248,171)</u>	<u>46,502</u>
Transfers in	<u>-</u>	<u>42,786</u>	<u>42,786</u>
Change in net position	294,673	(205,385)	89,288
Net position (deficit) at beginning of year	<u>639,423</u>	<u>(62,900)</u>	<u>576,523</u>
Net position (deficit) at end of year	<u><u>\$ 934,096</u></u>	<u><u>\$ (268,285)</u></u>	<u><u>\$ 665,811</u></u>

Ashtabula County, Ohio

*Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2022*

	Health Insurance	Workers' Compensation	Total
Cash flows from operating activities:			
Cash received from interfund transactions	\$ 9,123,685	\$ 188,644	\$ 9,312,329
Cash payments to employees	-	(136,953)	(136,953)
Cash payments for claims	(9,096,005)	(124,377)	(9,220,382)
	<u>27,680</u>	<u>(72,686)</u>	<u>(45,006)</u>
Net cash provided by (used in) operation activities			
Cash flows from noncapital financing activities:			
Cash received from transfers in	-	42,786	42,786
	<u>-</u>	<u>42,786</u>	<u>42,786</u>
Net cash provided by noncapital financing activities			
	<u>-</u>	<u>42,786</u>	<u>42,786</u>
Net increase (decrease) in cash and cash equivalents	27,680	(29,900)	(2,220)
Cash and cash equivalents at beginning of year	<u>1,567,616</u>	<u>29,900</u>	<u>1,597,516</u>
Cash and cash equivalents at end of year	<u><u>\$ 1,595,296</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,595,296</u></u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ 294,673	\$ (248,171)	\$ 46,502
Changes in assets and liabilities:			
Prepayments	-	(5,359)	(5,359)
Claims payable	(266,993)	180,844	(86,149)
	<u>(266,993)</u>	<u>180,844</u>	<u>(86,149)</u>
Net cash provided by (used in) operating activities	<u><u>\$ 27,680</u></u>	<u><u>\$ (72,686)</u></u>	<u><u>\$ (45,006)</u></u>

Combining Statements – Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and custodial 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. Custodial funds are used to report fiduciary activities not required to be reported in a trust fund.

Custodial Funds

Undivided Property Tax – To account for the collection and distribution of various taxes to local governments within the County.

Undivided State Funds – To account for Local Government Support, motor vehicle and gas tax, and other shared intergovernmental revenues distributed to local governments within the County.

Fiscal Agent – To account for amounts received and distributed as fiscal agent for the County Board of Health and other entities that are legally separate from the County.

Miscellaneous – To account for various miscellaneous custodial fund activity not classified elsewhere.

Court – To account for the collection and distributions of clerk of court auto title fees, and County court, juvenile court and probate court related receipts to other governments.

Sheriff – To account for the collection and distribution of fines and forfeitures and other receipts by the County Sheriff to other governments.

Ashtabula County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2022

	Undivided Property Tax	Undivided State Funds	Fiscal Agent
Assets:			
Equity in pooled cash and cash equivalents	\$ 5,442,784	\$ 126,355	\$ 1,197,594
Cash in segregated accounts	-	-	-
Receivables:			
Property taxes	97,923,865	-	-
Special assessments	3,663,446	-	-
Accounts	-	-	61,707
Due from other governments	-	5,354,360	-
Total assets	<u>107,030,095</u>	<u>5,480,715</u>	<u>1,259,301</u>
Liabilities:			
Accounts payable	-	73	35,739
Accrued wages and benefits	-	-	48,765
Due to other governments	-	-	30,546
Payroll withholding payable	-	-	26,589
Total liabilities	<u>-</u>	<u>73</u>	<u>141,639</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	<u>89,646,599</u>	<u>-</u>	<u>-</u>
Net position:			
Restricted for individuals, organizations and other governments	<u>17,383,496</u>	<u>5,480,642</u>	<u>1,117,662</u>
Total net position	<u><u>\$ 17,383,496</u></u>	<u><u>\$ 5,480,642</u></u>	<u><u>\$ 1,117,662</u></u>

Miscellaneous	Court	Sheriff	Total
\$ 398,179	\$ -	\$ -	\$ 7,164,912
43,073	541,334	756,298	1,340,705
-	-	-	97,923,865
-	-	-	3,663,446
53,434	-	-	115,141
-	-	-	5,354,360
494,686	541,334	756,298	115,562,429
-	-	-	35,812
-	-	-	48,765
103,488	541,334	534,029	1,209,397
-	-	-	26,589
103,488	541,334	534,029	1,320,563
-	-	-	89,646,599
391,198	-	222,269	24,595,267
\$ 391,198	\$ -	\$ 222,269	\$ 24,595,267

Ashtabula County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2022

	Undivided Property Tax	Undivided State Funds	Fiscal Agent
Additions:			
Intergovernmental	\$ -	\$ 14,129,465	\$ -
Amounts received as fiscal agent	-	-	3,202,114
Licenses, permits and fees for other governments	-	-	-
Fines and forfeitures for other governments	-	-	-
Property tax collections for other governments	95,558,809	-	-
Earnings on investments	-	-	4
Other custodial fund collections	-	-	-
	<u>95,558,809</u>	<u>14,129,465</u>	<u>3,202,118</u>
Total additions	<u>95,558,809</u>	<u>14,129,465</u>	<u>3,202,118</u>
Deductions:			
Distributions of state funds to other governments	-	13,607,088	-
Distributions as fiscal agent	-	-	4,817,103
Licenses, permits and fees to other governments	-	-	-
Fines and forfeitures distributions to other governments	-	-	-
Property tax distributions to other governments	93,810,114	-	-
Other custodial fund disbursements	-	73	-
	<u>93,810,114</u>	<u>13,607,161</u>	<u>4,817,103</u>
Total deductions	<u>93,810,114</u>	<u>13,607,161</u>	<u>4,817,103</u>
Change in net position	1,748,695	522,304	(1,614,985)
Net position at beginning of year	<u>15,634,801</u>	<u>4,958,338</u>	<u>2,732,647</u>
Net position at end of year	<u>\$ 17,383,496</u>	<u>\$ 5,480,642</u>	<u>\$ 1,117,662</u>

Miscellaneous	Court	Sheriff	Total
\$ -	\$ -	\$ -	\$ 14,129,465
-	-	-	3,202,114
-	9,755,754	-	9,755,754
-	2,147,661	1,836,374	3,984,035
-	-	-	95,558,809
18	-	-	22
2,217,394	-	388,556	2,605,950
2,217,412	11,903,415	2,224,930	129,236,149
-	-	-	13,607,088
-	-	-	4,817,103
-	9,681,680	-	9,681,680
-	2,221,735	1,836,374	4,058,109
-	-	-	93,810,114
2,181,580	-	351,051	2,532,704
2,181,580	11,903,415	2,187,425	128,506,798
35,832	-	37,505	729,351
355,366	-	184,764	23,865,916
\$ 391,198	\$ -	\$ 222,269	\$ 24,595,267

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STATISTICAL SECTION

Statistical Section

This part of the Ashtabula County Ohio's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

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

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

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

	2022	2021	2020	2019	2018
Governmental activities:					
Net investment in capital assets	\$ 136,375,902	\$ 133,534,689	\$ 132,021,500	\$ 131,876,101	\$ 131,413,415
Restricted for:					
Capital projects	5,034,698	4,119,468	3,299,332	2,279,090	2,564,540
Debt service	-	-	-	-	-
Roads and bridges	3,991,112	2,912,963	-	128,140	1,083,745
Health and human services	27,539,834	22,380,217	12,696,238	8,804,959	5,385,697
Grant programs	3,437,513	2,843,397	2,539,453	2,570,177	3,030,046
Community development	7,086,781	4,504,768	4,801,762	5,287,779	4,458,157
Real estate assessment	2,931,358	2,003,810	972,628	861,113	1,191,637
Other purposes	816,145	970,119	1,707,584	708,748	1,320,611
Unrestricted (deficit)	10,533,623	(7,545,985)	(32,691,147)	(34,207,756)	(26,813,468)
Total governmental activities net position	197,746,966	165,723,446	125,347,350	118,308,351	123,634,380
Business-type activities:					
Net investment in capital assets	22,546,205	21,320,269	21,520,777	20,061,906	19,707,001
Restricted	1,385,708	1,242,175	1,207,313	774,431	527,151
Unrestricted	13,036,560	12,814,902	10,101,735	10,027,015	9,049,992
Total business-type activities net position	36,968,473	35,377,346	32,829,825	30,863,352	29,284,144
Primary government:					
Net investment in capital assets	158,922,107	154,854,958	153,542,277	151,938,007	151,120,416
Restricted	52,223,149	40,976,917	27,224,310	21,414,437	19,561,584
Unrestricted (deficit)	23,570,183	5,268,917	(22,589,412)	(24,180,741)	(17,763,476)
Total primary government net position	\$ 234,715,439	\$ 201,100,792	\$ 158,177,175	\$ 149,171,703	\$ 152,918,524

2017	2016	2015	2014	2013
\$ 130,292,101	\$ 129,784,532	\$ 127,517,196	\$ 125,996,209	\$ 122,317,368
2,643,794	2,551,809	2,710,345	2,949,379	4,074,031
-	-	274,611	279,711	995,630
3,136,405	3,456,399	3,366,857	3,313,360	5,829,894
7,019,048	7,059,979	2,167,987	908,928	16,598,845
4,632,752	4,548,447	4,408,786	4,178,747	4,458,717
3,958,499	3,783,150	4,096,322	3,876,794	3,004,823
1,776,648	1,633,627	1,432,052	1,200,239	1,489,928
3,103,998	3,502,886	8,336,609	3,423,574	4,773,744
(30,178,427)	(5,669,950)	(4,359,221)	231,265	5,998,813
126,384,818	150,650,879	149,951,544	146,358,206	169,541,793
19,018,635	17,624,079	16,719,350	16,273,676	16,090,901
507,060	266,611	539,295	366,247	404,704
8,116,888	8,399,468	8,207,223	7,606,200	7,127,112
27,642,583	26,290,158	25,465,868	24,246,123	23,622,717
149,310,736	147,408,611	144,236,546	142,269,885	138,408,269
26,778,204	26,802,908	27,332,864	20,496,979	41,630,316
(22,061,539)	2,729,518	3,848,002	7,837,465	13,125,925
\$ 154,027,401	\$ 176,941,037	\$ 175,417,412	\$ 170,604,329	\$ 193,164,510

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

	2022	2021	2020	2019	2018
Expenses:					
Governmental activities:					
General government:					
Legislative and executive	\$ 10,722,775	\$ 8,157,049	\$ 12,961,087	\$ 14,265,078	\$ 11,621,927
Judicial	5,983,009	4,014,694	7,574,044	8,221,810	7,533,340
Public safety	9,738,953	5,384,622	13,958,577	15,054,558	12,898,773
Public works	9,028,303	5,827,393	8,799,514	10,185,815	7,396,538
Health	19,036,311	13,450,386	13,547,856	15,986,418	20,382,002
Human services	30,778,588	23,787,050	34,305,670	40,077,829	35,887,339
Conservation and recreation	333,176	290,509	224,599	267,029	283,976
Interest and fiscal charges	372,643	315,195	451,838	689,796	593,228
Bond issuance costs	-	-	187,528	-	-
Total governmental activities expenses	85,993,758	61,226,898	92,010,713	104,748,333	96,597,123
Business-type activities:					
Sewer	2,846,986	2,380,773	3,035,453	3,276,181	3,344,637
Water	4,905,662	4,564,416	4,575,451	4,101,008	4,139,796
Geneva State Park Lodge	1,532,459	2,141,103	1,156,434	1,071,733	1,272,515
Total business-type activities expenses	9,285,107	9,086,292	8,767,338	8,448,922	8,756,948
Total primary government expenses	95,278,865	70,313,190	100,778,051	113,197,255	105,354,071
Program revenues:					
Governmental activities:					
Charges for services:					
General government:					
Legislative and executive	5,228,244	5,072,308	4,410,849	4,699,361	4,334,097
Judicial	1,574,446	1,616,224	1,534,591	1,909,355	1,978,083
Public safety	1,927,279	2,085,150	2,095,868	1,815,064	1,680,322
Public works	656,928	640,371	764,654	573,997	459,715
Health	943,135	805,902	763,009	802,869	778,912
Human services	4,448,022	4,543,412	4,291,982	4,233,054	3,325,886
Operating grants and contributions:					
General government:					
Legislative and executive	5,283,348	1,162,849	2,346,784	2,531,933	1,650,505
Judicial	5,411,216	1,438,980	1,584,647	954,400	689,033
Public safety	4,961,620	3,145,453	4,764,242	2,105,335	2,584,419
Public works	8,520,179	8,953,787	7,431,377	7,967,752	7,023,718
Health	11,267,453	8,462,033	5,902,202	7,703,003	9,581,254
Human services	26,137,260	24,320,684	24,518,783	25,027,440	23,090,930
Capital grants and contributions:					
General government:					
Legislative and executive	-	-	-	-	-
Judicial	500,000	-	-	-	-
Public works	1,457,021	-	451,489	1,552,193	634,199
Human services	-	-	-	244,311	54,286
Total governmental activities program revenues	\$ 78,316,151	\$ 62,247,153	\$ 60,860,477	\$ 62,120,067	\$ 57,865,359

2017	2016	2015	2014	2013
\$ 11,778,024	\$ 10,372,652	\$ 9,941,789	\$ 10,305,234	\$ 10,247,854
7,276,305	6,771,150	5,691,952	5,621,018	5,500,672
12,227,243	11,162,207	10,588,216	10,173,458	9,283,900
7,301,553	7,240,104	6,738,550	8,923,032	7,139,746
19,260,104	17,239,570	17,670,371	16,988,104	16,802,786
34,249,473	31,381,676	28,915,096	30,061,719	29,675,421
278,149	265,947	341,895	262,862	289,418
597,892	607,792	622,948	643,325	1,325,783
-	-	-	-	-
92,968,743	85,041,098	80,510,817	82,978,752	80,265,580
3,108,491	2,564,836	2,479,357	2,307,012	2,303,060
4,094,807	4,055,451	3,858,151	3,954,211	3,801,011
800,100	1,460,530	956,746	1,085,669	1,043,156
8,003,398	8,080,817	7,294,254	7,346,892	7,147,227
100,972,141	93,121,915	87,805,071	90,325,644	87,412,807
4,273,344	4,207,177	4,073,973	3,947,024	2,973,958
1,960,075	1,896,540	1,999,793	2,010,996	2,129,707
1,826,632	1,734,418	1,731,663	1,693,111	2,795,781
484,667	600,287	401,334	341,125	589,198
763,782	419,840	405,295	369,254	434,513
3,579,735	3,471,500	3,685,426	3,903,972	3,611,138
1,176,493	358,013	1,378,660	2,216,218	21,776
52,990	689,025	503,486	491,399	18,000
2,103,104	1,948,327	1,709,885	1,957,978	1,861,923
6,604,806	7,009,891	6,839,979	6,618,097	6,656,231
7,537,009	6,463,688	6,257,971	6,860,966	6,702,459
22,499,764	18,654,022	18,898,363	17,853,119	17,461,571
-	-	95,254	-	792,561
-	-	-	-	-
170,146	2,291,595	664,283	2,927,945	321,427
-	-	-	-	-
\$ 53,032,547	\$ 49,744,323	\$ 48,645,365	\$ 51,191,204	\$ 46,370,243

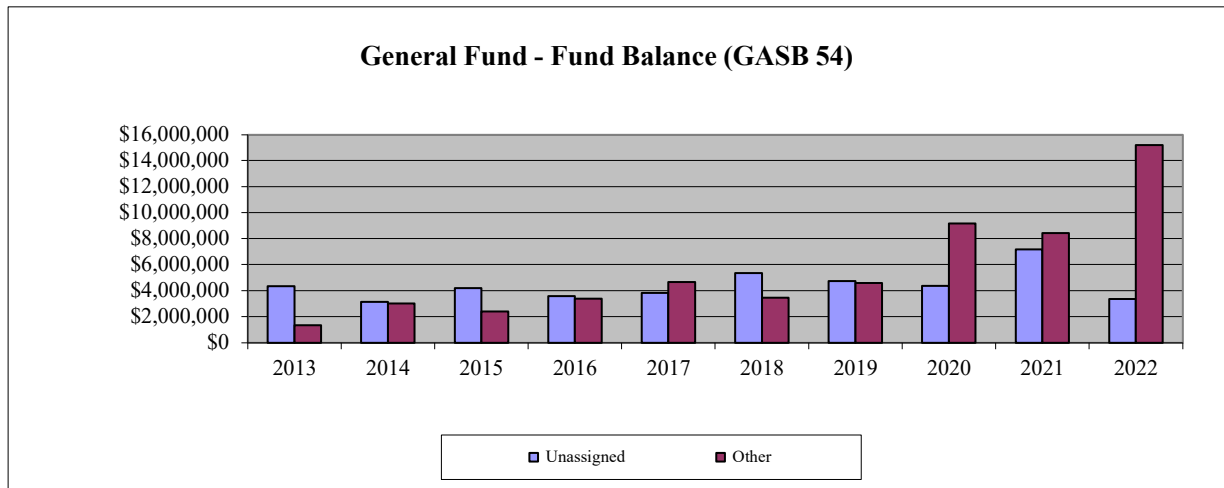
Ashtabula County, Ohio
Changes in Net Position (Continued)
Last Ten Years
(accrual basis of accounting)

	2022	2021	2020	2019	2018
Business-type activities:					
Charges for services					
Sewer	\$ 3,087,801	\$ 3,187,970	\$ 2,950,697	\$ 3,164,975	\$ 3,275,763
Water	4,965,297	4,843,625	4,498,570	4,655,535	4,357,011
Geneva State Park Lodge	220,856	238,990	120,346	196,803	163,357
Operating grants and contributions	948,714	1,589,014	397,761	571,895	524,373
Capital grants and contributions	31,909	40,258	586,486	347,891	787,383
Total business-type activities					
program revenues	9,254,577	9,899,857	8,553,860	8,937,099	9,107,887
Total primary government					
program revenues	87,570,728	72,147,010	69,414,337	71,057,166	66,973,246
Net (expense)/revenue:					
Governmental activities	(7,677,607)	1,020,255	(31,150,236)	(42,628,266)	(38,731,764)
Business-type activities	(30,530)	813,565	(213,478)	488,177	350,939
Total primary government					
net (expense)/revenue	(7,708,137)	1,833,820	(31,363,714)	(42,140,089)	(38,380,825)
General revenues and other changes in net position:					
Governmental activities:					
Property taxes levied for:					
General purposes	4,107,453	3,506,245	3,212,616	3,170,974	3,071,233
Health	7,990,562	7,759,533	7,449,322	7,395,475	7,012,532
Human services	5,689,178	5,576,290	5,394,338	5,297,219	5,142,180
Debt service	494,989	966,691	886,367	874,090	846,968
Permissive sales tax imposed for:	-	-	-	-	-
General purposes	14,075,059	13,592,358	12,190,522	11,110,293	10,518,656
Grants and entitlements not					
restricted to specific programs	4,273,755	4,316,091	3,777,682	3,994,281	4,203,223
Investment earnings	(1,821,149)	(164,439)	722,495	1,561,777	927,002
Miscellaneous	4,843,925	4,624,850	4,724,507	4,397,834	4,816,304
Transfers & contributions	47,355	(821,778)	(1,864,007)	(499,706)	(556,772)
Extraordinary item	-	-	-	-	-
Total governmental activities	39,701,127	39,355,841	36,493,842	37,302,237	35,981,326
Business-type activities:					
Investment earnings	119,354	3,362	24,366	74,605	60,174
Miscellaneous	1,499,658	858,816	241,578	466,720	623,676
Bed tax	50,000	50,000	50,000	50,000	50,000
Transfers & contributions	(47,355)	821,778	1,864,007	499,706	556,772
Total business-type activities	1,621,657	1,733,956	2,179,951	1,091,031	1,290,622
Total primary government	41,322,784	41,089,797	38,673,793	38,393,268	37,271,948
Change in net position:					
Governmental activities	32,023,520	40,376,096	5,343,606	(5,326,029)	(2,750,438)
Business-type activities	1,591,127	2,547,521	1,966,473	1,579,208	1,641,561
Total primary government					
change in net position	\$ 33,614,647	\$ 42,923,617	\$ 7,310,079	\$ (3,746,821)	\$ (1,108,877)

2017	2016	2015	2014	2013
\$ 2,928,483	\$ 2,489,085	\$ 2,606,953	\$ 3,043,091	\$ 2,582,607
4,237,632	4,066,332	4,236,116	4,111,987	4,080,151
141,667	91,470	-	-	-
355,094	492,624	514,160	380,100	365,710
1,035,389	778,750	236,881	200,010	506,214
8,698,265	7,918,261	7,594,110	7,735,188	7,534,682
8,698,265	57,662,584	56,239,475	58,926,392	53,904,925
(39,936,196)	(35,296,775)	(31,865,452)	(31,787,548)	(33,895,337)
694,867	(162,556)	299,856	388,296	387,455
(39,241,329)	(35,459,331)	(31,565,596)	(31,399,252)	(33,507,882)
3,076,345	3,153,806	3,140,155	3,173,122	2,996,029
7,308,470	7,461,680	6,938,577	6,917,699	6,594,621
5,286,059	5,413,836	5,000,933	4,212,299	4,716,936
848,601	869,375	866,359	875,312	941,982
10,398,537	10,802,770	10,852,990	11,232,889	9,770,782
7,259,188	4,629,724	4,931,901	5,140,961	4,627,373
558,173	198,544	405,953	469,420	382,261
4,792,630	4,074,542	3,919,422	4,162,940	3,781,814
(990,961)	(608,167)	(597,500)	(554,800)	28,000
-	-	-	-	2,675,400
38,537,042	35,996,110	35,458,790	35,629,842	36,515,198
33,169	14,155	6,255	5,623	5,558
205,489	314,524	266,134	264,302	139,658
50,000	50,000	50,000	50,000	50,000
990,961	608,167	597,500	554,800	(28,000)
1,279,619	986,846	919,889	874,725	167,216
39,816,661	36,982,956	36,378,679	36,504,567	36,682,414
(1,399,154)	699,335	3,593,338	3,842,294	2,619,861
1,974,486	824,290	1,219,745	1,263,021	554,671
\$ 575,332	\$ 1,523,625	\$ 4,813,083	\$ 5,105,315	\$ 3,174,532

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

	2022	2021	2020	2019	2018
General fund:					
Nonspendable	\$ 1,031,031	\$ 761,207	\$ 744,880	\$ 794,510	\$ 638,356
Committed	13,306,610	7,330,981	6,411,412	2,159,002	1,666,255
Assigned	853,907	326,749	2,008,410	1,619,475	1,135,708
Unassigned	3,347,334	7,164,761	4,360,299	4,739,030	5,340,394
<i>Total general fund</i>	<u>18,538,882</u>	<u>15,583,698</u>	<u>13,525,001</u>	<u>9,312,017</u>	<u>8,780,713</u>
All other governmental funds:					
Nonspendable	\$ 3,240,559	\$ 2,557,242	\$ 1,463,074	\$ 1,988,994	\$ 2,008,637
Restricted	54,997,715	52,199,464	46,404,760	39,310,049	35,189,356
Committed	956,868	826,059	869,014	556,414	491,429
Assigned	4,092,000	-	-	-	-
Unassigned (deficit)	(1,645)	(26,548)	(26,266)	(39,402)	(62,872)
<i>Total all other governmental funds</i>	<u>63,285,497</u>	<u>55,556,217</u>	<u>48,710,582</u>	<u>41,816,055</u>	<u>37,626,550</u>
<i>Total governmental funds</i>	<u>\$ 81,824,379</u>	<u>\$ 71,139,915</u>	<u>\$ 62,235,583</u>	<u>\$ 51,128,072</u>	<u>\$ 46,407,263</u>



2017	2016	2015	2014	2013
\$ 544,733	\$ 503,102	\$ 733,582	\$ 715,696	\$ 626,692
1,035,345	1,072,642	742,521	615,075	401,759
3,080,412	1,810,896	904,095	1,666,129	313,446
3,824,615	3,580,816	4,198,410	3,135,762	4,324,662
8,485,105	6,967,456	6,578,608	6,132,662	5,666,559
\$ 2,238,653	\$ 2,529,353	\$ 2,490,116	\$ 2,617,389	\$ 2,236,994
34,328,114	31,490,274	31,503,253	30,658,848	33,301,657
427,891	557,024	493,522	630,272	617,022
-	-	-	-	-
(30,903)	(25,512)	(17,007)	(29,938)	(46,539)
36,963,755	34,551,139	34,469,884	33,876,571	36,109,134
\$ 45,448,860	\$ 41,518,595	\$ 41,048,492	\$ 40,009,233	\$ 41,775,693

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

	2022	2021	2020	2019	2018
Revenues:					
Property taxes	\$ 18,714,497	\$ 18,377,994	\$ 17,508,932	\$ 17,403,067	\$ 16,995,673
Permissive sales taxes	13,961,099	13,474,523	12,015,280	10,827,370	10,507,796
Charges for services	12,408,352	11,649,566	11,122,928	11,553,942	11,236,540
Licenses and permits	178,437	267,276	266,473	169,285	189,113
Fines and forfeitures	730,516	719,195	701,784	782,037	731,958
Intergovernmental	64,932,182	51,416,641	52,691,689	49,917,655	48,646,421
Special assessments	425,246	432,529	426,506	422,326	413,081
Interest	(1,736,293)	(74,919)	925,962	1,791,104	1,048,176
Contributions and donations	144,540	205,856	201,596	70,253	61,353
Other	5,432,223	5,570,311	5,630,185	5,016,956	4,458,572
<i>Total revenues</i>	<u>115,190,799</u>	<u>102,038,972</u>	<u>101,491,335</u>	<u>97,953,995</u>	<u>94,288,683</u>
Expenditures:					
Current:					
General government:					
Legislative and executive	11,982,974	11,810,148	12,139,982	12,110,867	10,532,920
Judicial	7,577,441	6,894,568	7,197,532	6,838,417	6,962,611
Public safety	13,385,796	12,177,275	12,927,181	11,775,484	11,551,865
Public works	10,435,142	7,818,761	8,683,466	9,811,672	7,903,113
Health	20,531,050	16,781,346	13,271,247	15,049,417	19,644,815
Human services	35,343,886	33,095,171	33,179,983	35,846,207	33,852,331
Conservation and recreation	333,176	290,509	224,599	267,029	283,976
Capital outlay	2,831,688	1,610,019	1,784,863	4,311,986	471,165
Debt service:					
Principal retirement	1,762,583	1,800,786	1,600,237	1,451,347	1,154,419
Interest and fiscal charges	327,168	306,385	504,940	703,074	621,898
Bond issuance costs	-	-	219,229	-	-
Payment to refunded bond escrow agent	-	-	-	-	-
<i>Total expenditures</i>	<u>104,510,904</u>	<u>92,584,968</u>	<u>91,733,259</u>	<u>98,165,500</u>	<u>92,979,113</u>
Excess of revenues over (under) expenditures	<u>10,679,895</u>	<u>9,454,004</u>	<u>9,758,076</u>	<u>(211,505)</u>	<u>1,309,570</u>
Other financing sources (uses):					
Inception of capital lease	-	-	-	-	-
Proceeds of refunding bonds issued	-	-	13,810,000	-	-
Premium on refunding bonds issued	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	(13,589,737)	-	-
Lease purchase agreement	-	-	-	5,195,220	-
Proceeds of bonds	-	-	-	-	-
Proceeds of loans	-	263,606	-	240,000	229,405
Proceeds of notes	-	-	-	-	-
Contributions to lodge	(535,357)	(449,278)	(309,721)	(374,706)	(356,772)
Proceeds from sale of capital assets	-	8,500	-	-	-
Transfers in	10,254,967	4,569,162	4,162,026	2,427,999	1,947,728
Transfers out	(9,715,041)	(4,941,662)	(4,418,526)	(2,556,199)	(2,171,528)
<i>Total other financing sources (uses)</i>	<u>4,569</u>	<u>(549,672)</u>	<u>(345,958)</u>	<u>4,932,314</u>	<u>(351,167)</u>
Extraordinary item	-	-	-	-	-
Net change in fund balances	<u>\$ 10,684,464</u>	<u>\$ 8,904,332</u>	<u>\$ 9,412,118</u>	<u>\$ 4,720,809</u>	<u>\$ 958,403</u>
Debt service as a percentage of noncapital expenditures	2.1%	2.3%	2.6%	2.3%	1.9%

2017	2016	2015	2014	2013
\$ 17,348,251	\$ 17,007,843	\$ 16,020,699	\$ 15,161,402	\$ 16,195,726
10,572,193	10,851,793	10,698,746	10,252,269	9,702,080
11,586,752	11,257,666	11,221,217	11,452,457	11,341,488
187,254	184,926	165,321	118,556	138,472
666,805	679,637	709,779	670,520	804,366
46,879,145	41,952,427	40,866,642	42,472,247	38,890,155
202,851	375,950	414,862	259,586	271,496
676,026	339,569	560,758	570,931	382,261
36,377	15,792	35,626	12,964	49,775
4,377,968	3,540,905	3,424,393	3,593,207	2,803,646
92,533,622	86,206,508	84,118,043	84,564,139	80,579,465
10,494,983	9,530,818	9,982,748	10,030,820	9,909,141
6,600,477	6,525,163	5,726,483	5,575,064	5,360,086
11,585,961	10,369,195	10,696,424	10,398,540	9,256,228
6,791,089	9,623,308	7,688,252	10,133,780	7,315,545
18,000,216	17,123,492	17,176,128	16,657,254	16,445,831
32,740,885	30,016,071	28,892,652	29,695,371	29,293,524
278,149	265,947	341,895	262,862	289,418
304,047	565,683	473,944	1,299,800	920,376
959,091	964,438	960,608	953,502	1,543,667
624,222	637,715	653,897	673,388	1,440,740
-	-	-	-	-
-	-	-	-	11,701,935
88,379,120	85,621,830	82,593,031	85,680,381	93,476,491
4,154,502	584,678	1,525,012	(1,116,242)	(12,897,026)
-	-	150,625	-	243,225
-	-	-	-	18,395,000
-	-	-	-	1,001,606
-	-	-	-	(5,389,333)
-	-	-	-	-
900,000	-	-	-	-
-	100,000	50,000	-	-
-	375,000	-	-	-
(481,711)	(297,168)	(250,000)	(250,000)	(225,000)
2,350	90,647	11,122	9,382	-
1,444,048	1,581,480	1,725,477	1,926,864	2,388,688
(2,088,924)	(1,964,534)	(2,172,977)	(2,336,464)	(2,228,188)
(224,237)	(114,575)	(485,753)	(650,218)	14,185,998
-	-	-	-	2,675,400
\$ 3,930,265	\$ 470,103	\$ 1,039,259	\$ (1,766,460)	\$ 3,964,372

1.8%

1.9%

2.0%

1.9%

15.9%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
2022	\$ 1,555,785,260	\$ 328,323,450	\$ 5,383,167,743	\$ 180,005,230	\$ 204,551,398
2021	1,535,348,190	326,612,940	5,319,888,943	151,429,300	172,078,750
2020	1,435,262,840	308,883,420	4,983,275,029	141,219,710	160,476,943
2019	1,430,169,570	336,405,010	5,047,355,943	133,611,280	151,831,000
2018	1,436,786,980	331,749,190	5,052,960,486	127,694,570	145,107,466
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

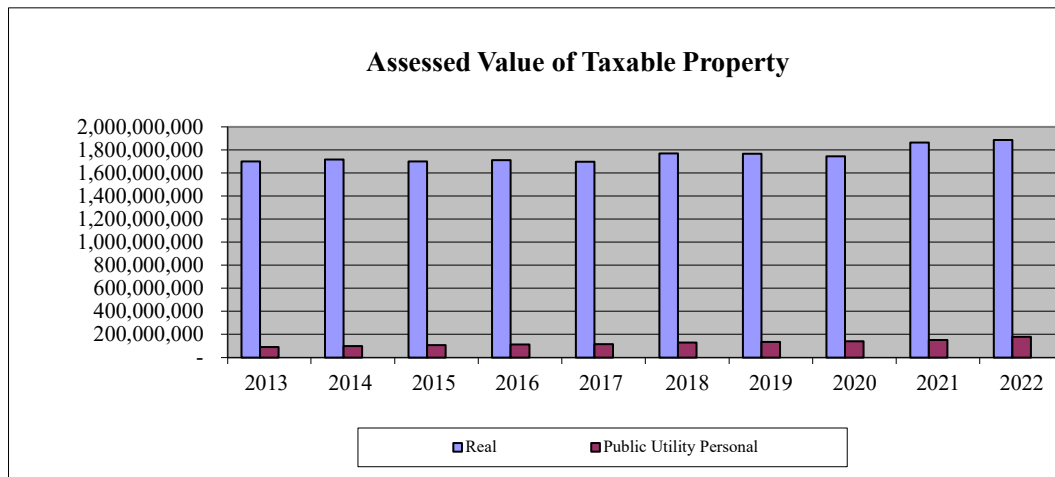
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. 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.

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

Assessed Value	Total		Weighted Average Tax Rate
	Estimated Actual Value	Ratio	
\$ 2,064,113,940	\$ 5,587,719,141	36.94%	9.786498
2,013,390,430	5,491,967,693	36.66%	9.786498
1,885,365,970	5,143,751,972	36.65%	10.184326
1,900,185,860	5,199,186,943	36.55%	10.189303
1,896,230,740	5,198,067,952	36.48%	10.159228
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



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

Collection Year	2022	2021	2020	2019	2018
Unvoted Millage					
Operating	\$ 2.217	\$ 1.97	\$ 1.97	\$ 1.97	\$ 1.97
Debt	0.293	0.54	0.54	0.54	0.54
Voted Millage - by levy					
1985 MHRS (648 Board) Operating - 5 years					
Residential/Agricultural Real	-	-	-	-	-
Commercial/Industrial and Public Utility Real	-	-	-	-	-
General Business and Public Utility Personal	-	-	-	-	-
1990 MRDD (169 Board) Operating - 5 years					
Residential/Agricultural Real	0.207359	0.207442	0.221161	0.221033	0.220368
Commercial/Industrial and Public Utility Real	0.375167	0.374487	0.387985	0.386146	0.383121
General Business and Public Utility Personal	0.50	0.50	0.50	0.50	0.50
1997 MRDD (169 Board) Operating - continuing					
Residential/Agricultural Real	0.815823	0.816151	0.870125	0.869625	0.867009
Commercial/Industrial and Public Utility Real	1.227069	1.224846	1.268995	1.262982	1.253087
General Business and Public Utility Personal	1.33	1.33	1.33	1.33	1.33
1999 MRDD (169 Board) Operating - 10 years					
Residential/Agricultural Real	1.226802	1.227296	1.308460	1.307708	1.303774
Commercial/Industrial and Public Utility Real	1.845218	1.841874	1.908264	1.899222	1.884342
General Business and Public Utility Personal	2.00	2.00	2.00	2.00	2.00
2000 Senior Services - 5 years					
Residential/Agricultural Real	-	-	-	-	-
Commercial/Industrial and Public Utility Real	-	-	-	-	-
General Business and Public Utility Personal	-	-	-	-	-
2003 MRDD (169 Board) Operating - 7 years					
Residential/Agricultural Real	1.103371	1.103817	1.176815	1.176138	1.172601
Commercial/Industrial and Public Utility Real	1.286058	1.283727	1.330000	1.330000	1.327326
General Business and Public Utility Personal	1.33	1.33	1.33	1.33	1.33
2007 Children Services Operating - 5 years					
Residential/Agricultural Real	1.589847	1.590489	1.695673	1.694698	1.689602
Commercial/Industrial and Public Utility Real	1.692181	1.689115	1.750000	1.750000	1.746482
General Business and Public Utility Personal	1.75	1.75	1.75	1.75	1.75
2014 Children Services Operating - 5 years					
Residential/Agricultural Real	0.454242	0.454425	0.484478	0.484199	0.482743
Commercial/Industrial and Public Utility Real	0.483480	0.482604	0.500000	0.500000	0.498995
General Business and Public Utility Personal	0.50	0.50	0.50	0.50	0.50

2017	2016	2015	2014	2013
\$ 1.97 0.54	\$ 1.97 0.54	\$ 1.97 0.54	\$ 1.97 0.54	\$ 1.97 0.54
-	-	0.271131	0.273894	0.273606
-	-	0.444237	0.407394	0.405118
-	-	0.60	0.60	0.60
0.227455	0.226800	0.225942	0.228245	0.228005
0.383892	0.378566	0.373731	0.342735	0.340820
0.50	0.50	0.50	0.50	0.50
0.894890	0.892312	0.888938	0.898000	0.897054
1.255610	1.238191	1.222376	1.120997	1.114733
1.33	1.33	1.33	1.33	1.33
1.345700	1.341824	1.336750	1.350376	1.348954
1.888136	1.861942	1.838160	1.685710	1.676290
2.00	2.00	2.00	2.00	2.00
-	-	0.768323	0.776155	0.775337
-	-	0.919080	0.842855	0.838145
-	-	1.00	1.00	1.00
1.210309	1.206823	1.202260	1.214516	1.213237
1.330000	1.330000	1.330000	1.302540	1.295262
1.33	1.33	1.33	1.33	1.33
1.743936	1.738913	1.732339	1.750000	1.750000
1.750000	1.750000	1.750000	1.750000	1.750000
1.75	1.75	1.75	1.75	1.75
0.498267	0.496832	0.494954	-	-
0.500000	0.500000	0.500000	-	-
0.50	0.50	0.50	-	-

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

Collection Year	2022	2021	2020	2019	2018
Voted Millage - by levy					
2015 MHRS (648 Board) Operating - 5 years					
Residential/Agricultural Real	\$ 0.546986	\$ 0.547207	\$ 0.583395	\$ 0.583060	\$ 0.581306
Commercial/Industrial and Public Utility Real	0.580176	0.579125	0.600000	0.600000	0.598794
General Business and Public Utility Personal	0.60	0.60	0.60	0.60	0.60
2015 Senior Services - 5 years					
Residential/Agricultural Real	0.911644	0.912012	0.972326	0.971767	0.968844
Commercial/Industrial and Public Utility Real	0.966961	0.965209	1.000000	1.000000	0.997990
General Business and Public Utility Personal	1.00	1.00	1.00	1.00	1.00
Total voted millage by type of property					
Residential/Agricultural Real	6.856074	6.858839	7.312433	7.308228	7.286247
Commercial/Industrial and Public Utility Real	8.456310	8.440987	8.745244	8.728350	8.690137
General Business and Public Utility Personal	9.01	9.01	9.01	9.01	9.01
Total millage by type of property					
Residential/Agricultural Real	9.366074	9.368839	9.822433	9.818228	9.796247
Commercial/Industrial and Public Utility Real	10.966310	10.950987	11.255244	11.238350	11.200137
General Business and Public Utility Personal	11.52	11.52	11.52	11.52	11.52

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

2017	2016	2015	2014	2013
\$ 0.600000	\$ 0.600000	\$ -	\$ -	\$ -
0.600000	0.600000	-	-	-
0.60	0.60	-	-	-
1.000000	1.000000	-	-	-
1.000000	1.000000	-	-	-
1.00	1.00	-	-	-
7.520557	7.503504	6.920637	6.491186	6.486193
8.707638	8.658699	8.377584	7.452231	7.420367
9.01	9.01	9.01	8.51	8.51
10.030557	10.013504	9.430637	9.001186	8.996193
11.217638	11.168699	10.887584	9.962231	9.930367
11.52	11.52	11.52	11.02	11.02

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

Collection Year	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<i>In County School Districts:</i>										
Ashtabula Area City Schools	\$ 48.55	\$ 49.55	\$ 49.55	\$ 49.55	\$ 49.15	\$ 50.85	\$ 50.85	\$ 50.85	\$ 50.85	\$ 50.85
Buckeye Local Schools	45.31	45.31	45.31	45.31	45.31	45.31	45.31	45.21	45.21	45.21
Conneaut Area City Schools	40.59	40.59	40.59	40.59	40.59	36.39	36.39	36.39	36.39	37.63
Geneva Area City Schools	50.24	50.24	50.24	50.24	50.24	50.74	50.74	50.74	50.74	50.74
Grand Valley Local Schools	45.01	45.51	45.51	45.51	45.51	48.01	48.01	48.01	48.01	48.01
Jefferson Area Local Schools	51.37	51.37	51.37	51.37	51.37	52.73	52.73	52.73	52.73	52.73
Pymatuning Valley Local Schools	33.23	33.23	33.33	33.33	33.33	34.73	34.93	34.13	35.03	35.93
<i>Out of County School Districts:</i>										
Berkshire Local Schools*	-	-	-	-	-	52.30	50.20	50.20	50.20	50.20
<i>Joint Vocational School Districts:</i>										
Joint Vocational School District	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11
<i>School Financing District:</i>										
Ashtabula County	1.50	1.50	1.50	-	-	-	-	-	-	-
<i>Cities:</i>										
Ashtabula	17.31	17.31	17.31	13.31	13.31	13.31	11.81	11.81	9.31	9.31
Conneaut	14.38	14.38	12.88	12.88	12.88	12.88	13.51	9.91	9.91	7.26
Geneva	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
<i>Villages:</i>										
Andover	11.85	11.85	11.85	11.85	11.85	11.85	11.85	11.35	11.35	11.35
Geneva-on-the-Lake	17.93	17.93	16.23	16.23	15.33	15.33	15.33	13.83	13.83	13.83
Jefferson	9.53	9.53	9.53	9.53	9.53	8.53	8.53	8.53	8.53	8.53
North Kingsville	5.18	5.68	5.88	5.88	6.28	6.28	6.28	6.28	6.28	6.28
Roaming Shores	9.50	9.50	8.50	10.00	10.00	10.00	10.00	10.40	7.40	7.70
Rock Creek	8.88	8.88	8.88	10.38	10.38	10.38	10.38	10.38	8.88	8.88
Orwell	7.06	7.06	7.06	7.06	7.06	7.06	5.06	5.06	5.06	5.06
<i>Townships:</i>										
Andover	1.20	1.20	1.35	1.35	1.35	1.35	1.35	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)	22.01	22.01	22.01	22.01	19.01	19.01	19.01	19.01	18.01	18.01
Austinburg	9.98	9.98	9.98	9.98	9.98	8.98	8.98	8.98	8.98	8.98
Cherry Valley	7.08	7.08	6.08	6.08	6.08	7.08	7.08	7.08	7.08	7.08
Colebrook	11.43	11.43	11.43	11.43	10.13	10.13	10.13	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	10.98	10.98	10.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
Geneva	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Geneva (Excluding City & Vill)	9.39	9.39	9.39	9.39	9.39	8.39	8.39	8.39	8.39	8.39
Harpersfield	9.48	9.48	9.58	9.38	8.88	8.38	8.38	8.38	8.18	8.18
Hartsgrove	13.38	10.38	10.38	10.38	10.38	10.38	10.38	10.38	10.38	10.38
Jefferson	2.50	2.50	2.50	2.50	2.50	2.50	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	13.68	13.68	13.68	13.68	13.68	15.18	15.18	15.18	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	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Monroe	13.68	13.68	13.68	13.68	13.68	13.68	13.68	13.68	13.68	13.68
Morgan	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Morgan (Excluding 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	1.42	1.42
Orwell (Excluding Vill)	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06	4.06
Pierpont	13.18	13.18	11.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68
Plymouth	17.78	12.78	12.78	12.78	12.78	12.78	12.78	12.78	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)	16.61	16.61	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11
Sheffield	10.68	10.68	10.68	10.68	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	12.58	12.58
Williamsfield	13.44	13.44	13.44	13.44	13.44	13.44	13.44	13.44	13.44	13.44
Windsor	16.98	16.98	16.98	15.98	15.98	15.98	14.98	14.98	14.98	14.98

Ambulance Districts

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	4.25	4.25	4.25	3.50	3.50	3.50	3.50	3.50	3.50	3.50
South Central Ambulance District	3.00	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25

Parks

Ashtabula Township	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18
Conneaut Township	2.14	2.14	2.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14
Geneva Township	1.67	1.67	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42
Saybrook Township	1.12	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	0.50	0.50	0.50	0.50	0.50	-	-	-

Cemeteries

Geneva Union	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	0.64	0.64
Jefferson Oakdale Union	1.00	1.00	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75

Libraries

Andover Public Library	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50	-
Ashtabula Co District Library	1.50	1.50	1.50	1.25	1.25	1.25	1.25	1.25	1.25	-
Conneaut Public Library	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	-	-
Grand Valley Public Library	2.00	2.00	2.00	2.00	2.00	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	4.00	4.00
Kingsville Public Library	2.50	2.50	2.50	2.50	2.50	1.00	1.00	1.00	1.00	1.00
Rock Creek Library	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	-	-

Recreational Districts

Orwell Recreational District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
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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.

Beginning collection year 2018, Berkshire LSD parcels in Ashtabula County were annexed into Geneva CSD.

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
2022	\$ -	\$ -	n/a	\$ -	\$ -	n/a
2021	-	-	n/a	-	-	n/a
2020	-	-	n/a	-	-	n/a
2019	-	-	n/a	-	-	n/a
2018	-	-	n/a	-	-	n/a
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

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

(1) The County does not identify delinquent tax collections by tax year.
As of 2016, all delinquent taxes have either been paid or deemed uncollectible.

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
2022	\$19,965,915	\$ 19,137,463	95.85%	\$ 700,803	\$19,838,266	99.36%	\$ 805,550	4.0%
2021	19,757,691	19,202,360	97.19%	698,855	19,901,215	100.73%	935,550	4.7%
2020	19,310,773	18,650,564	96.58%	650,626	19,301,190	99.95%	974,006	5.0%
2019	19,155,732	18,232,861	95.18%	317,089	18,549,950	96.84%	1,500,940	7.8%
2018	19,291,645	18,232,861	94.51%	855,624	19,088,485	98.95%	2,143,129	11.1%
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%

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
2022 and 2013 (1)

Name of Taxpayer	2022	
	Assessed Value	Percent of Real Property Assessed Value
Corrections Corporation of America	\$ 25,051,460	1.33%
Sanifill of Ohio, Inc.	5,222,590	0.28%
Norfolk Southern Combined	4,968,630	0.26%
Saybrook Investment Corporation	4,367,620	0.23%
Sal Asset Holdings LLC	4,232,340	0.22%
Pinney Dock	4,140,860	0.22%
HGLE Real Co. LLC	3,080,020	0.16%
Glenbeigh	3,005,890	0.16%
Cristal USA, Inc.	2,887,440	0.15%
Geneva Owner LLC	2,875,310	0.15%
Totals	<u>\$ 59,832,160</u>	<u>3.16%</u>
Total Assessed Valuation	<u>\$ 1,884,108,710</u>	
Name of Taxpayer	2013	
	Assessed Value	Percent of Real Property Assessed Value
CCA Western Properties, Inc.	\$ 25,049,150	1.48%
U.S. Bank National Association	7,473,850	0.44%
ABC Chemicals, Inc.	4,158,900	0.24%
Pinney Dock	4,052,170	0.24%
Wal-Mart Real Estate	3,539,800	0.21%
First Energy Generation	3,044,270	0.18%
Lowe's Home Centers, Inc.	2,047,500	0.12%
Sanifill of Ohio, Inc.	1,789,390	0.11%
E & L Investors	1,781,380	0.10%
HD Development of Maryland, Inc.	1,737,440	0.10%
Totals	<u>\$ 54,673,850</u>	<u>3.22%</u>
Total Assessed Valuation	<u>\$ 1,697,920,400</u>	

(1) The amounts presented represent the assessed values upon which 2021 and 2013 collections were based.

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

Ashtabula County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2022 and 2013 (1)

Name of Taxpayer	2022	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric Illuminating Company	\$ 68,579,450	38.10%
American Transmission System	58,136,090	32.30%
The Aqua Ohio Water Company	27,532,040	15.30%
East Ohio Gas/Dominion East Ohio	13,650,230	7.58%
Ohio Edison	10,179,990	5.66%
Northeast Ohio Natural Gas Corp.	906,670	0.50%
Bank of America Leasing & Capital	400,110	0.22%
Madison Kent State University Solar One	382,610	0.21%
Eastern Natural Gas Co.	136,800	0.08%
Columbia Gas Trans. Corp.	74,420	0.04%
Total	<u>\$ 179,978,410</u>	<u>99.99%</u>
Total Assessed Valuation	<u>\$ 180,005,230</u>	
Name of Taxpayer	2013	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric Illuminating Company	\$ 47,552,040	52.09%
The Aqua Ohio Water Company	19,911,760	21.81%
East Ohio Gas/Dominion East Ohio	6,945,230	7.61%
Ohio Edison	6,908,320	7.57%
American Transmission System	5,493,380	6.02%
First Energy Generation	3,474,570	3.81%
Orwell Natural Gas Co. Inc.	621,310	0.68%
Eastern Natural Gas Co.	73,730	0.08%
Camplands Water LLC	58,040	0.06%
Columbia Gas Trans. Corp.	16,770	0.02%
Total	<u>\$ 91,055,150</u>	<u>99.75%</u>
Total Assessed Valuation	<u>\$ 91,285,630</u>	

(1) The amounts presented represent the assessed values upon which 2022 and 2013 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*

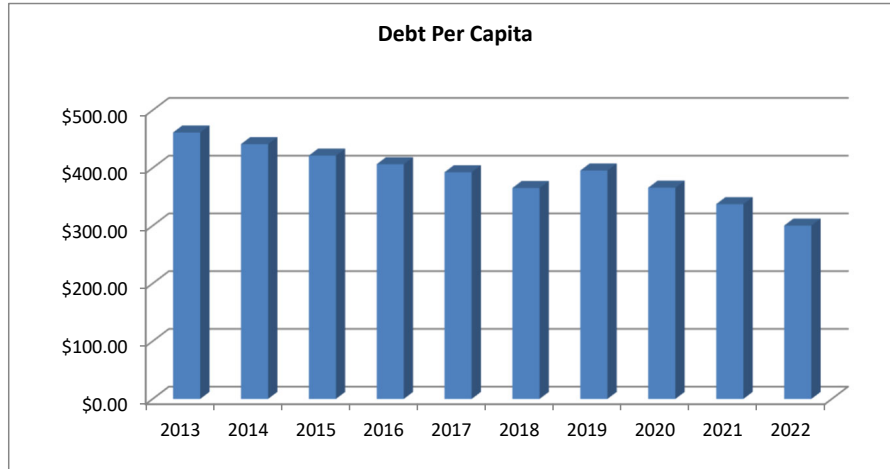
Year	Governmental Activities				Business-Type Activities		
	General Obligation Bonds	OPWC Loans Payable	Lease Purchase Agreement	Other	Revenue Bonds	OWDA Loans	OPWC Loans
2022	\$ 12,290,000	\$ 70,000	\$ 4,003,317	\$ 422,590	\$ 2,976,000	\$ 8,150,901	\$ 1,215,295
2021	13,500,000	108,750	4,301,694	572,488	4,836,610	8,243,288	1,188,657
2020	14,753,974	148,535	4,590,606	496,893	5,652,191	8,816,375	1,062,465
2019	15,342,199	148,535	4,870,352	860,043	6,443,772	9,366,781	1,178,201
2018	16,352,607	168,428	-	733,422	7,211,352	9,679,244	1,136,773
2017	17,391,583	188,321	-	1,025,565	7,948,933	10,436,027	985,268
2016	17,342,885	208,214	-	1,184,379	8,933,714	11,162,549	1,094,629
2015	18,186,572	133,107	-	867,889	9,650,095	11,860,055	865,428
2014	19,027,702	106,750	-	788,880	10,355,675	12,529,737	950,545
2013	19,893,832	134,143	-	796,525	11,044,556	13,196,372	989,641

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.

Equipment Loan	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$ -	\$ 29,128,103	0.60%	\$ 300.25
84,135	32,835,622	n/a	337.34
168,269	35,689,308	0.85%	365.77
252,403	38,462,286	0.99%	395.54
336,537	35,618,363	0.95%	365.34
420,671	38,396,368	1.06%	392.57
-	39,926,370	1.18%	406.45
-	41,563,146	1.23%	421.40
-	43,759,289	1.29%	441.23
-	46,055,069	1.41%	461.42



Ashtabula County, Ohio
*Ratios of General Bonded Debt to Estimated True Values of Taxable Property
And Bonded Debt Per Capita
Last Ten Years*

Year	Population (1)	Estimated Actual Value of Taxable Property (2)	Gross Bonded Debt	Ratio of Bonded Debt to Estimated Actual Value of Taxable Property	Bonded Debt per Capita
2022	97,014	\$ 5,587,719,141	\$ 12,290,000	0.220%	\$ 126.68
2021	97,337	5,491,967,693	13,500,000	0.246%	138.69
2020	97,574	5,143,751,972	14,753,974	0.287%	151.21
2019	97,241	5,199,186,943	15,342,199	0.295%	157.78
2018	97,493	5,198,067,952	16,352,607	0.315%	167.73
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

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, 2022

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County	Amount Applicable To County
Direct - Ashtabula County			
General Obligation Bonds	\$ 12,290,000	100.00%	\$ 12,290,000
OPWC Loans	70,000	100.00%	70,000
Long-term Notes	82,276	100.00%	82,276
County Loans	191,803	100.00%	191,803
Lease Purchase Agreement	4,003,317	100.00%	4,003,317
Total Direct - Ashtabula County	16,637,396		16,637,396
Overlapping			
Cities Wholly Within the County	4,639,661	100.00%	4,639,661
Villages Wholly Within the County	4,537,251	100.00%	4,537,251
Townships Wholly Within the County	3,134,713	100.00%	3,134,713
School Districts Wholly Within the County	41,255,036	100.00%	41,255,036
Park Districts Wholly Within the County	1,408,759	100.00%	1,408,759
Total Overlapping	54,975,420		54,975,420
Totals	\$ 71,612,816		\$ 71,612,816

Source: Ashtabula County Auditor

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

	2022	2021	2020	2019	2018
Tax Valuation	<u>\$ 2,064,113,940</u>	<u>\$ 2,013,390,430</u>	<u>\$ 1,893,086,370</u>	<u>\$ 1,900,185,860</u>	<u>\$ 1,896,230,740</u>
Debt Limit (1)	<u>50,102,849</u>	<u>48,834,761</u>	<u>45,827,159</u>	<u>46,004,647</u>	<u>45,905,769</u>
General Bonded Outstanding					
General Obligation Bonds	9,030,000	10,010,000	11,208,974	11,702,199	12,552,607
Exempt General Obligation Bonds	3,260,000	3,490,000	3,545,000	3,640,000	3,800,000
Revenue Bonds	2,976,000	4,836,610	5,652,191	6,443,772	7,211,352
OWDA Loans	8,150,901	8,243,288	8,816,375	9,366,781	9,679,244
OPWC Loans	1,285,295	1,188,657	1,211,000	1,326,736	1,305,201
503 Corporation Loan	89,196	118,858	148,226	177,304	206,093
Lease Purchase Agreement	4,003,317	4,301,694	4,590,606	4,870,352	-
Notes	274,079	459,873	438,988	375,401	491,451
Total	<u>29,068,788</u>	<u>32,648,980</u>	<u>35,611,360</u>	<u>37,902,545</u>	<u>35,245,948</u>
Less:					
Exempt General Obligation Bonds	3,260,000	3,490,000	3,545,000	3,640,000	3,800,000
Revenue Bonds	2,976,000	4,836,610	5,652,191	6,443,772	7,211,352
OWDA Loans	8,150,901	8,243,288	8,816,375	9,366,781	9,679,244
OPWC Loans	1,285,295	1,188,657	1,211,000	1,326,736	1,305,201
Lease Purchase Agreement	4,003,317	4,301,694	4,590,606	4,870,352	-
Notes	274,079	459,873	438,988	375,401	491,451
Amount Available in Debt Service	<u>460,357</u>	<u>477,131</u>	<u>510,794</u>	<u>189,617</u>	<u>116,054</u>
Amount of Debt Subject to Limit	<u>8,658,839</u>	<u>9,651,727</u>	<u>10,846,406</u>	<u>11,689,886</u>	<u>12,642,646</u>
Legal Debt Margin	<u>\$ 41,444,010</u>	<u>\$ 39,183,034</u>	<u>\$ 34,980,753</u>	<u>\$ 34,314,761</u>	<u>\$ 33,263,123</u>
Legal Debt Margin as a Percentage of the Debt Limit	82.72%	80.24%	76.33%	74.59%	72.46%
Unvoted Debt Limit (2)	\$ 20,641,139	\$ 20,133,904	\$ 18,930,864	\$ 19,001,859	\$ 18,962,307
Amount of Debt Subject to Limit	<u>8,658,839</u>	<u>9,651,727</u>	<u>10,846,406</u>	<u>11,689,886</u>	<u>12,642,646</u>
Unvoted Legal Debt Margin	<u>\$ 11,982,300</u>	<u>\$ 10,482,177</u>	<u>\$ 8,084,458</u>	<u>\$ 7,311,973</u>	<u>\$ 6,319,661</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	58.05%	52.06%	42.71%	38.48%	33.33%

(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.

2017	2016	2015	2014	2013
<u>\$ 1,811,620,810</u>	<u>\$ 1,820,759,170</u>	<u>\$ 1,805,927,660</u>	<u>\$ 1,814,290,450</u>	<u>\$ 1,789,206,030</u>
<u>43,790,520</u>	<u>44,018,979</u>	<u>43,648,192</u>	<u>43,857,261</u>	<u>43,230,151</u>
13,441,583	13,242,885	13,941,572	14,637,702	15,358,832
3,950,000	4,100,000	4,245,000	4,390,000	4,535,000
7,948,933	8,933,714	9,650,095	10,355,675	11,044,556
10,436,027	11,162,549	11,860,055	12,529,737	13,196,372
1,173,589	1,302,843	998,535	1,057,295	1,123,784
234,598	262,821	290,486	318,152	345,545
-	-	-	-	-
798,423	435,783	64,930	68,810	72,428
<u>37,983,153</u>	<u>39,440,595</u>	<u>41,050,673</u>	<u>43,357,371</u>	<u>45,676,517</u>
3,950,000	4,100,000	4,245,000	4,390,000	4,535,000
7,948,933	8,933,714	9,650,095	10,355,675	11,044,556
10,436,027	11,162,549	11,860,055	12,529,737	13,196,372
1,173,589	1,302,843	998,535	1,057,295	1,123,784
-	-	-	-	-
798,423	435,783	64,930	68,810	72,428
<u>43,939</u>	<u>164,495</u>	<u>154,010</u>	<u>166,249</u>	<u>178,243</u>
<u>13,632,242</u>	<u>13,341,211</u>	<u>14,078,048</u>	<u>14,789,605</u>	<u>15,526,134</u>
<u>\$ 30,158,278</u>	<u>\$ 30,677,768</u>	<u>\$ 29,570,144</u>	<u>\$ 29,067,656</u>	<u>\$ 27,704,017</u>
68.87%	69.69%	67.75%	66.28%	64.08%
\$ 18,116,208	\$ 18,207,592	\$ 18,059,277	\$ 18,142,905	\$ 17,892,060
<u>13,632,242</u>	<u>13,341,211</u>	<u>14,078,048</u>	<u>14,789,605</u>	<u>15,526,134</u>
<u>\$ 4,483,966</u>	<u>\$ 4,866,381</u>	<u>\$ 3,981,229</u>	<u>\$ 3,353,300</u>	<u>\$ 2,365,926</u>
24.75%	26.73%	22.05%	18.48%	13.22%

Ashtabula County, Ohio
Pledged Revenue Coverage
Enterprise Funds
Last Ten Years

Year	(1) Gross Revenues	Operating Expenses Net of Depreciation	Net Available Revenue	Bond Debt Service Principal and Interest
<u>Sewer District Fund Debt Coverage</u>				
2022	\$ 3,726,944	\$ 2,388,155	\$ 1,338,789	\$ -
2021	3,330,300	1,879,809	1,450,491	-
2020	3,002,002	2,507,430	494,572	-
2019	3,246,383	2,705,673	540,710	-
2018	3,864,688	2,803,821	1,060,867	-
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
<u>Water District Fund Debt Coverage</u>				
2022	5,005,592	3,456,202	1,549,390	304,566
2021	4,886,268	3,020,552	1,865,716	303,514
2020	5,136,330	3,012,894	2,123,436	306,263
2019	4,960,712	2,524,841	2,435,871	303,694
2018	4,807,100	2,562,584	2,244,516	304,907
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
<u>Geneva State Park Lodge Fund Debt Coverage</u>				
2022	2,726,410	798,027	1,928,383	1,618,128
2021	3,417,245	1,391,314	2,025,931	692,001
2020	1,041,193	415,486	625,707	689,550
2019	1,773,869	327,667	1,446,202	697,350
2018	1,726,721	506,566	1,220,155	694,150
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

(1) Includes interest income and other non-operating revenue.

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

OWDA Loan		OPWC Loan		Total	Coverage	
Principal and	Interest	Principal and	Interest			
\$	87,398	\$	28,760	\$	116,158	11.53
	83,089		44,599		127,688	11.36
	79,038		44,597		123,635	4.00
	109,267		44,854		154,121	3.51
	262,122		38,535		300,657	3.53
	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
	917,710		77,792		1,300,068	1.19
	926,920		77,790		1,308,224	1.43
	922,797		75,692		1,304,752	1.63
	894,778		75,506		1,273,978	1.91
	893,069		72,756		1,270,732	1.77
	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
	-		-		1,618,128	1.19
	-		-		692,001	2.93
	-		-		689,550	0.91
	-		-		697,350	2.07
	-		-		694,150	1.76
	-		-		700,200	3.57
	-		-		695,600	0.63
	-		-		700,900	1.17
	-		-		701,000	0.82
	-		-		1,038,269	0.21

Ashtabula County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
2022	97,014	\$ 4,819,656	\$ 49,680	4.2
2021	97,337	n/a	n/a	5.5
2020	97,574	4,207,647	43,123	8.1
2019	97,241	3,866,977	39,767	4.8
2018	97,493	3,749,678	38,461	5.3
2017	97,807	3,616,326	36,974	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

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)	2022		
		Number of Employees (1)	Rank	Percentage of Total Employment
Ashtabula County Medical Center/ Glenbeigh Hospital	Hospital/Healthcare	1,500	1	6.4%
Ashtabula County Government	Government	800	2	3.4
University Hospitals Conneaut/Geneva	Hospital/Healthcare	550	3	2.3
ACProducts, Inc./Kraftmaid	Cabinet Manufacturer	515	4	2.2
Ineos (Cristal)	Chemical Manufacturer	500	5	2.1
Ashtabula Area City Schools	Education	460	6	2.0
Molded Fiber Glass	Manufacturing	410	7	1.7
A. Schulman Geneva/Kingsville	Manufacturing of Reinforced Plastics	375	8	1.6
Kennametal, Inc.	Manufacturing	375	9	1.6
Lake Erie Correctional Institute	Prison	300	10	1.3
Total		5,785		24.6
Total Employment within the County (2)		23,535		

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

	2022	2021	2020	2019	2018
General Government					
Legislative and Executive					
Commissioners	13.00	9.00	9.00	9.00	9.00
Auditor	21.00	23.00	18.00	19.25	20.75
Treasurer	6.00	6.50	6.50	6.50	6.25
Prosecuting Attorney	24.00	25.50	25.00	26.00	27.50
Board of Elections	8.00	8.00	8.00	6.00	5.00
Recorder	5.00	6.00	5.00	5.00	5.00
Buildings and Grounds	3.50	3.50	3.50	3.50	3.50
Data Processing	3.50	3.00	3.00	3.00	3.00
Risk Management	1.00	1.00	1.00	1.00	1.00
Planning Commission	4.00	4.00	4.00	2.00	2.00
Judicial					
Common Pleas	34.50	39.50	42.00	31.00	31.00
Eastern County Court	6.50	7.75	7.00	6.00	5.00
Western County Court	13.50	11.75	10.50	7.00	7.00
Probate Court	6.00	4.50	5.00	6.00	6.00
Juvenile Court	19.00	17.50	12.00	12.00	12.00
Clerk of Courts	19.50	16.50	16.50	17.00	17.00
Youth Detention Center	16.00	16.50	21.50	24.50	24.00
Law Library	1.00	1.00	1.00	1.00	1.00
Public Safety					
Sheriff	97.00	92.00	88.00	81.00	86.00
Probation	2.00	2.00	3.00	10.00	10.00
Emergency Management Agency	5.00	5.00	4.50	5.00	5.00
Coroner	5.00	4.75	4.50	4.00	4.00
Public Works					
Engineer	50.25	52.50	56.50	56.50	54.00
Building Department	6.00	5.00	4.00	3.00	4.00
Environmental Services	22.00	19.25	20.50	20.50	20.50
Recycling	2.00	2.00	2.00	2.00	2.00
Health					
Board of DD	32.00	29.00	24.00	28.50	96.25
Alcohol, Drug Abuse and Mental Health	7.50	7.50	7.00	8.00	8.00
Human Services					
Nursing Home	111.50	99.75	115.50	122.50	116.50
Jobs and Family Services	73.50	89.00	90.00	92.50	90.50
Children's Services	48.50	47.00	49.00	49.50	50.50
Child Support Enforcement Agency	22.00	21.00	21.50	22.00	23.00
Veteran Services	8.50	8.25	7.50	6.00	6.00
Total	697.75	688.50	696.00	696.75	762.25

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

2017	2016	2015	2014	2013
11.00	12.00	12.00	10.00	8.00
21.50	21.50	20.50	20.00	20.50
6.25	6.25	6.50	5.50	5.50
28.25	26.75	25.50	24.00	24.00
6.00	6.00	6.00	6.00	6.00
5.00	5.00	5.00	5.00	5.00
4.50	3.50	4.00	4.00	4.00
3.00	3.00	3.00	3.00	2.00
1.00	1.00	1.00	1.00	1.00
2.00	2.00	2.00	1.00	1.00
30.50	31.75	31.00	32.00	36.00
5.00	5.00	5.00	5.00	5.00
7.00	7.00	7.00	7.00	7.00
6.00	6.00	6.00	6.00	6.00
12.50	12.00	12.50	11.50	11.50
17.00	17.00	16.00	16.00	16.00
26.00	25.00	22.50	23.00	25.00
1.00	1.00	1.00	1.00	1.00
77.00	76.00	74.50	72.50	72.00
12.00	12.00	9.25	7.00	3.00
5.00	4.00	4.00	4.00	3.00
3.50	3.50	3.75	4.50	3.50
50.25	52.00	52.25	52.25	52.25
5.00	5.00	5.00	5.00	4.00
19.50	18.75	19.50	19.50	20.00
2.00	2.00	2.00	2.00	3.00
142.50	137.50	140.00	139.50	140.00
8.00	8.00	8.00	6.00	5.50
121.50	123.50	135.50	137.00	136.00
95.50	87.00	96.00	96.50	94.00
47.50	46.50	52.50	52.50	59.00
23.00	21.00	23.00	23.00	23.00
6.00	6.00	6.00	6.00	6.00
811.75	794.50	817.75	808.25	808.75

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

	2022	2021	2020	2019	2018
General Government					
Legislative and Executive					
Commissioners					
Number of resolutions	573	637	574	601	467
Auditor					
Number of real estate transfers	5,226	5,512	4,976	5,175	4,935
Number of parcels	80,295	80,803	81,324	81,320	81,390
Number of checks issued	20,362	17,554	18,142	20,077	20,087
Number of direct deposits / EFTs	25,773	24,525	26,475	27,000	29,918
Treasurer					
Number of parcels collected	73,547	73,569	73,253	69,676	67,993
Return on portfolio	\$ 563,932	\$ 228,071	\$ 742,646	\$ 1,163,188	\$ 859,809
Average Interest Rate	1.28%	1.01%	1.46%	1.63%	1.28%
Board of Elections					
Number of registered voters	61,091	61,453	61,453	58,449	62,312
Number of voters last general election	31,310	44,649	44,649	19,412	33,064
Percentage of register voters that voted	52%	73%	73%	33%	53%
Number of precincts	104	104	104	104	104
Recorder					
Number of deeds recorded	5,755	5,939	5,479	5,657	5,204
Number of mortgages recorded	7,041	9,425	7,381	6,666	6,814
Number of leases recorded	90	140	59	86	97
Number of liens recorded	360	406	584	694	831
Miscellaneous documents recorded	299	275	274	270	308
UCC Financing Statements	161	155	179	85	81
Soldiers' Discharges	3	1	0	3	1
Judicial					
Common Pleas Courts					
Number of civil cases filed	781	576	541	697	830
Number of criminal cases filed	661	564	650	760	638
Number of domestic cases filed	520	470	483	534	496
Eastern County Court					
Number of civil cases filed	456	452	428	591	510
Number of criminal cases filed	475	400	470	539	606
Number of traffic cases	1,055	1,490	1,174	1,844	2,246
Western County Court					
Number of civil cases filed	n/a	599	531	708	659
Number of criminal cases filed	n/a	452	451	1,407	924
Number of traffic cases	n/a	1,310	1,200	1,856	2,732

2017	2016	2015	2014	2013
549	506	563	432	502
5,188	5,027	4,866	4,305	4,560
81,796	81,672	81,807	80,072	80,222
21,772	21,755	20,924	25,327	21,114
28,654	27,905	29,404	28,494	28,697
69,818	68,542	69,698	70,275	69,726
\$ 568,687	\$ 444,319	\$ 393,670	\$ 358,422	\$ 391,140
0.88%	0.71%	0.66%	0.60%	0.67%
61,298	60,620	58,189	61,332	60,715
20,581	41,797	27,578	27,303	20,985
34%	69%	47%	45%	35%
104	104	104	104	104
5,445	5,280	4,997	4,530	4,674
6,883	6,800	7,769	7,412	8,984
123	175	318	496	1,274
548	763	502	468	491
303	235	299	279	277
74	86	91	85	93
4	0	4	5	10
884	874	754	842	932
659	723	742	775	674
458	471	447	457	431
505	378	379	444	407
607	615	653	728	623
2,079	1,729	1,968	1,710	2,358
665	578	515	507	639
947	1,010	935	1,026	1,098
2,443	2,133	2,697	2,400	2,011

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

	2022	2021	2020	2019	2018
Public Works					
Engineer					
Miles of roads resurfaced					
Hot Mix	9.95	12.65	14.31	19.32	8.99
Cold Mix	13.57	15.18	16.54	11.55	13.04
Chip and Seal	22.72	26.09	24.80	23.60	23.06
Number of bridges and culverts replaced/improved	18	16	19	15	17
Number of signs and markers erected	430	231	281	350	573
Health					
Board of DD					
Number of students enrolled					
Early intervention program/Help Me Grow	182	130	128	134	108
Preschool	7	0	0	0	0
School age	103	79	78	75	66
Dog and Kennel					
Regular Tags Issued	8,963	10,343	10,170	9,723	9,638
Permanent Tags Issued	481	93	54	28	41
Dangerous Dog Tags Issued	93	4	4	2	2
Service Dog Tags Issued	4	3	1	0	1
Kennel Tags Issued	0	290	237	190	238
Number of Kennels	315	21	19	19	20
Public Safety					
Sheriff					
Jail Operation					
Average daily jail census	107	94	101	151	151
Prisoners booked	835	847	808	1,498	1,647
Prisoners released	825	822	868	n/a	n/a
Enforcement					
Number of incidents reported	20,674	16,730	16,879	17,190	13,466
Number of citations issued	214	574	808	345	535
Number of papers served	6,314	8,713	7,057	6,773	6,517
Coroner					
Number of deaths reported	826	896	823	772	793
Number of deaths investigated	419	433	382	344	390
Number of autopsies performed	31	28	21	22	44
Number of toxicologies performed	51	34	48	30	30
Building Department					
Number of residential permits issued	761	816	904	899	1,004
Number of commercial permits issued	276	272	269	291	241
Number of manufactured home permits issued	0	0	0	0	0
Number of inspections performed	2,083	2,874	2,158	3,149	3,056

Source: Office of the County Auditor, Ashtabula County, Ohio
n/a indicates that the information was not available.

2017	2016	2015	2014	2013
5.43	6.66	9.20	6.49	7.99
12.71	14.27	11.99	13.08	14.89
20.97	29.17	18.55	19.14	18.85
17	18	18	16	17
936	642	673	1,041	1,001
196	141	44	54	103
25	18	24	22	23
94	80	89	86	85
9,896	9,844	9,977	9,722	10,294
30	24	27	33	n/a
2	2	2	1	n/a
1	0	0	12	n/a
268	147	235	264	n/a
16	12	18	22	19
144	152	145	141	141
1,556	1,670	1,844	1,691	3,562
n/a	1,686	1,840	1,689	1,768
12,305	11,360	14,782	9,608	14,621
382	567	566	384	495
5,314	5,030	5,454	4,504	4,937
775	719	759	580	688
368	314	324	276	297
37	40	25	27	37
40	38	19	n/a	n/a
951	765	1,093	1,235	1,350
290	231	1,380	667	695
0	0	1	13	15
3,288	3,373	3,520	2,657	3,010

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

	2022	2021	2020	2019	2018
General Government					
Legislative and Executive					
Commissioners					
Administrative office space (sq. ft.)	14,074	14,074	14,074	14,074	14,074
Auditor					
Administrative office space	2,645	2,645	2,645	2,645	2,645
Treasurer					
Administrative office space	1,258	1,258	1,258	1,258	1,258
Prosecuting Attorney					
Administrative office space	4,639	4,639	4,639	4,639	4,639
Board of Elections					
Administrative office space	2,845	2,845	2,845	2,845	1,645
Voting Machines	137	137	261	228	228
Recorder					
Administrative office space	1,818	1,818	1,818	1,818	1,818
Buildings and Grounds					
Administrative office space	1,397	1,397	1,397	1,397	1,397
Data Processing					
Administrative office space	1,801	1,801	1,801	1,801	1,801
Judicial					
Common Pleas Court					
Number of court rooms	5	5	5	3	3
Probate Court					
Number of court rooms	1	1	1	1	1
Juvenile Court					
Number of court rooms	1	1	1	1	1
Clerk of Courts					
Administrative office space	3,042	3,042	3,042	3,042	3,042
Law Library					
Administrative office space	1,294	1,294	1,294	1,294	1,294
Public Safety					
Sheriff					
Jail capacity	166	166	166	166	166
Number of patrol vehicles	42	41	39	39	38
Probation					
Number of vehicles	4	4	4	4	4

2017	2016	2015	2014	2013
14,074	14,074	14,074	14,074	14,074
2,645	2,645	2,645	2,645	2,645
1,258	1,258	1,258	1,258	1,258
4,639	4,639	4,639	4,639	4,639
1,645	1,645	1,645	1,645	1,645
228	140	140	140	140
1,818	1,818	1,818	1,818	1,818
1,397	1,397	1,397	1,397	1,397
1,801	1,801	1,801	1,801	1,801
3	3	3	3	3
1	1	1	1	1
1	1	1	1	1
3,042	3,042	3,042	3,042	3,042
1,294	1,294	1,294	1,294	1,294
166	166	145	145	145
38	38	49	50	48
4	3	3	1	1

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

	2022	2021	2020	2019	2018
Emergency Management Agency					
Number of emergency response vehicles	3	3	3	4	4
Coroner					
Number of emergency response vehicles	2	2	2	2	2
Public Works					
Engineer					
Centerline miles of roads	499.00	355.06	355.06	355.06	355.06
Number of bridges	368	362	362	357	373
Number of culverts	559	559	559	559	541
Number of vehicles	62	62	62	62	57
Health					
Board of DD					
Number of facilities	2	2	2	2	3
Number of buses	6	10	27	33	31
Mental Health					
Number of facilities	2	2	2	2	2
Human Services					
Jobs and Family Services					
Administrative office space	31,139	31,139	31,139	31,139	37,336
Number of vehicles	3	3	2	2	11
Children's Services					
Administrative office space	23,814	23,814	23,814	23,814	23,814
Number of vehicles	6	6	7	7	7
Veteran Services					
Number of vehicles	4	4	4	4	4
Community and Economic Development					
Number of related infrastructure projects	8	8	2	2	2

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

2017	2016	2015	2014	2013
4	6	4	4	4
2	4	2	3	3
355.06	355.06	375.40	346.70	347.40
373	375	377	387	414
541	536	528	518	493
57	53	59	65	59
3	3	3	1	1
31	31	29	27	26
2	2	2	0	0
37,336	37,336	37,336	37,336	25,870
11	12	12	13	12
23,814	23,814	23,814	23,814	23,814
7	6	6	6	12
4	3	4	1	1
2	4	1	6	6

OHIO AUDITOR OF STATE KEITH FABER



ASHTABULA COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 12/31/2024

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Phone: 614-466-4514 or 800-282-0370

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