



OHIO AUDITOR OF STATE
KEITH FABER



**ASHTABULA COUNTY
DECEMBER 31, 2019**

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ASHTABULA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA 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 19		\$ 196,220
Social Services Block Grant - Title XX	93.667	MR-04 (17-18)		68,360
Subtotal Social Services Block Grant - Title XX				264,580
Subtotal - Ohio Department of Jobs & Family Services and the Ohio Department of Developmental Disabilities				264,580
<i>Passed Through Ohio Department of Jobs & Family Services and the Ohio Department of Mental Health & Addiction Services:</i>				
Drug Free Communities Grant	93.276	5H79SP020258-05-19 5H79SP020258-05-20		31,737 29,360
Subtotal Drug Free Communities Grant				61,097
21st Century Cures Act	93.243	FY 19 FY 20		91,318 17,475
Subtotal 21st Century Cures Act				108,793
Social Services Block Grant - Title XX	93.667	FY 19 FY 20		65,942 30,703
Subtotal Social Services Block Grant - Title XX				96,645
Community Mental Health Block Grant	93.958	FY 19 FY 20		30,342 96,102
Subtotal Community Mental Health Grant				126,444
Prevention and Treatment of Substance Abuse:				
ADA Women's set aside	93.959	FY 19	131,850	131,850
ADA Women's set aside		FY 20	193,618	193,618
Federal per capita		FY 19		115,802
Federal per capita		FY 20		79,930
Subtotal - Prevention and Treatment of Substance Abuse			325,468	521,200
Subtotal - Ohio Department of Jobs & Family Services and the Ohio Department of Mental Health & Addiction Services			325,468	914,179
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES</u>				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Child Welfare Services	93.645	JFSCCW19 JFSCCW20		59,777 25,545
				85,322
Temporary Assistance for Needy Families	93.558	JFSCTF18 JFSCTF19 JFSCTF19 JFSCTF20 JFSSTF19B JFSSTF20B		17,114 9,497 2,891,731 386,233 (4,960) (2,723)
Subtotal - Temporary Assistance for Needy Families				3,296,892

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, 2019

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES (Continued)				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Title IV E Foster Care	93.658	G-2021-06-0046-19 G-2021-06-0046-20 JFSCFC19 JFSCFC20 JFSFSF19 JFSFP920 -19 JFSFP920 - 20	\$ 558,034 608,964 280,920 96,821 829,132 201,310 150,055	<u>2,725,236</u>
Title IV E Adoption Assistance	93.659	JFSCAA19 JFSCAA20 JFSFP887 - 19 JFSFP887 - 20	507,980 199,343 2,567 3,604	<u>713,494</u>
Promoting Safe and Stable Families	93.556	JFSCMC19 JFSCPF19 JFSFP479-19 JFSFP479-20 JFSCMC20 JFSCPF20	7,114 41,607 6,384 7,382 2,434 20,195	<u>85,116</u>
Subtotal Promoting Safe and Stable Families				<u>85,116</u>
Chafee Foster Care Independence Program	93.674	JFSCIL19 JFSCIL20	29,906 2,662	<u>32,568</u>
Subtotal Chafee Foster Care Independence Program				<u>32,568</u>
Child Care and Development Block Grant	93.575	JFSCCD19 JFSCCD20	80,758 93,646	<u>174,404</u>
Subtotal - Child Care and Development Block Grant				<u>174,404</u>
Child Support Enforcement	93.563	4190504 JFSCCS19 JFSCCS20	65,630 929,193 289,249	<u>1,284,072</u>
Subtotal - Child Support Enforcement				<u>1,284,072</u>
Medicaid - Title XIX	93.767	MCDFSH19 MCDFSH20	74,957 17,227	<u>92,184</u>
Medicaid - Title XIX	93.778	MCDFMT19 MCDFMT20 MCDFMP19 MCDFMP20	1,713,738 653,685 23,644 6,449	<u>2,397,516</u>
Subtotal - Medicaid - Title XIX				<u>2,489,700</u>
Social Services Block Grant - Title XX	93.667	19-2008-XX 20-2008-XX JFSCSS19 JFSCSS20 JFSCTX19 JFSCTX20	82,803 9,953 144,303 9,164 557,803 14,450	<u>818,476</u>
Subtotal - Social Services Block Grant - Title XX				<u>818,476</u>
Subtotal - Ohio Department of Jobs and Family Services				<u>11,705,280</u>
<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	FY19	37,175	<u>37,175</u>
<i>Passed Through the Ohio University:</i>				
State Targeted Response to the Opioid Crisis Grant	93.788	FY19 FY20	21,800 24,592	<u>46,392</u>
HRSA Grant - Grantee Ohio University	93.912	HRSA-18-116 - FY19 HRSA-18-116 - FY20	7,386 16,826	<u>24,212</u>
Total U.S. Department of Health & Human Services			<u>325,468</u>	<u>12,991,818</u>

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, 2019

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA 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-0202L5E071811-19 OH-0202L5E071811-20		\$ 91,411 298,577
Subtotal - Shelter Care Plus Program				389,988
<i>Passed Through Ohio Department of Development -</i>				
Community Development Block Grant - Small Cities	14.228	B-F-17-1AD-1 B-F-18-1AD-1		599,672 8,000
				607,672
Community Development Block Grant - CHIP	14.228	B-C-17-1AD-1		476,406
				476,406
Subtotal - CDBG Small Cities				1,084,078
Community Housing Improvement Program CHIP - Home Subtotal - CDBG - Home Investment Partnership Program	14.239	B-C-17-1AD-1		404,429 404,429
Total U.S. Department of Housing & Urban Development				1,878,495
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Supplemental Food Assistance Program Administrative Matching Grants	10.561	JFSCF519 JFSCFP19 JFSCFP20 JFSCF119 JFSCF120 JFSSFB19B JFSSFB20B JFSCFB19 JFSCFB20		21,638 796 216 6,019 20,167 (28,626) (1,702) 184,707 90,564
Subtotal - Supplemental Food Assistance				293,779
Total U.S. Department of Agriculture				293,779
<u>U.S. DEPARTMENT OF ELECTION ASSISTANCE COMMISSION</u>				
<i>Passed Through Ohio Secretary of State:</i>				
HAVA Election Security Grant	90.404	FY19		32,745
Total U.S. Department of Election Assistance Commission				32,745
<u>U.S. DEPARTMENT OF LABOR:</u>				
<i>Passed Through Workforce Investment Act - Area 19 Northeast Ohio Consortium Council of Governments</i>				
Workforce Innovative Fund	17.283	C1904FY18		72,705
<i>Workforce Investment Act Cluster:</i>				
Workforce Investment Act -- Adult Programs	17.258	S1904FY19		280,254
Workforce Investment Act -- State Special Projects FY19				86,151
Workforce Investment Act -- State Special Projects FY20				49,371
				415,776
Workforce Investment Act -- Youth Activities	17.259	C1904FY17 C1904FY18		79,750 205,588
				285,338
Workforce Investment Act -- Dislocated Workers	17.278	S1904FY19		161,160
Subtotal -- WIA Cluster				862,274
Total U.S. Department of Labor				934,979

(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, 2019

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>				
Federal Transit Administration				
<i>Passed Through the Ohio Department of Transportation</i>				
Formula Grants for Rural Areas				
Rural Transit Operating	20.509	RPTR-4125-050-191		\$ 472,012
Rural Transit Capitalized Maintenance	20.509	RPTM-0125-050-191		200,000
Subtotal - Federal Transit Administration				672,012
Highway Planning and Construction				
ATB Graham Rd (CR343) Bridge	20.205	PID 101733		184,644
ATB Caine Rd (CR579) Bridge	20.205	PID 101732		661,911
Subtotal - Highway Planning and Construction				846,555
Total U. S. Department of Transportation				1,518,567
<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		28,656
				28,656
Emergency Management Performance Grant - Supplemental	97.042	EMC-2017-EP-00006-S01		33,278
Emergency Management Performance Grant - FY18	97.042	EMC-2018-EP-00008-S01		115,099
				148,377
Total U. S. Department of Homeland Security				177,033
<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)	84.181	H181A180024		105,375
Subtotal - Special Education Grants for Infants and Families				105,375
Total U.S. Department of Education				105,375
<u>U.S. DEPARTMENT OF JUSTICE:</u>				
<i>Passed Through the Supreme Court of Ohio</i>				
Ohio Family Drug Court Statewide System Reform Program	16.585	D-1819-08-051541		35,405
<i>Passed Through the Ohio Attorney General's Crime Victims Assistance Office:</i>				
Crime Victims Assistance Program (VOCA)	16.575	2020-VOCA-132920211		96,130
<i>Passed Through the Office of Criminal Justice Services:</i>				
Residential Substance Abuse Treatment (RSAT)	16.593	2017-RS-SAT-192A-19		14,859
		2017-RS-SAT-192A-20		9,191
Subtotal - RSAT Grant				24,050
<i>Passed Through the Department of Justice:</i>				
Edward Byrne Memorial Justice Assistant Grant Program	16.738	2016-JG-A01-V6720		80,000
Total U.S. Department of Justice				235,585
Totals			\$ 325,468	\$ 18,168,376

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, 2019**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Ashtabula County (the County) under programs of the federal government for the year ended December 31, 2019. 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 not-for-profit agencies (subrecipients) to other governments or not-for-profit agencies. As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

NOTE E – FOOD DONATION PROGRAM

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

NOTE F – REVOLVING LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS

The County has established a loan program to provide low-interest loans to businesses to create jobs for 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, 2019**

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.

CFDA Number	Program/Cluster Name	Outstanding Balance at December 31, 2019
11.307	Economic Adjustment Assistance	*\$1,080,721
10.767	Intermediary Relending Program	*\$518,306
10.769	Rural Business Enterprise Grant	*\$164,413

*Loan balances as of September 30, 2019

NOTE G - 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, 2019 are \$59,603 for the CDBG Revolving Loan fund and \$11,684 for the CDBG/HOME Revolving Loan Fund.

NOTE H - MATCHING REQUIREMENTS

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

NOTE I - WORKFORCE INVESTMENT ACT

The Northeastern Ohio Consortium Council of Governments (NOCCOG) provides for implementation of a local workforce investment system for Area 19 to comply with the Workforce Investment Act. The NOCCOG board consists of thirty three members, eleven from each participating county. The operation of the council is controlled by an advisory committee, which consists of a representative from each of the three counties. Federal Funding that comes from the State is made by NOCCOG on behalf of each county. The NOCCOG, is a private not for profit entity with status as a 501 (c) (3) organization and also functions as the participating counties fiscal agent. The Board of Trustees for the NOCCOG, Inc. are appointed by the Board of Commissioners of each county.

NOTE J - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2019, the County made allowable transfers of \$572,253 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 \$3,296,892 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 2019 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 3,869,145
Transfer to Social Services Block Grant	<u>(572,253)</u>
Total Temporary Assistance for Needy Families	<u>\$ 3,296,892</u>

ASHTABULA COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE K - EXPENSES REPORTED IN PRIOR REPORTING PERIOD

During the calendar year, the County Board of Developmental Disabilities received a Cost Report MAC Settlement for the 2015 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid program (CFDA #93.778) in the amount of \$4,809. The Cost Report MAC settlement liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid Services. This liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting period and the liability was invoiced by the Ohio Department of Developmental Disabilities.

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OHIO AUDITOR OF STATE KEITH FABER



Lausche Building, 12th Floor
615 Superior Avenue, NW
Cleveland, Ohio 44113-1801
(216) 787-3665 or (800) 626-2297
NortheastRegion@ohioauditor.gov

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

Ashtabula County
25 West Jefferson Street
Jefferson, Ohio 44047

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 31, 2020, 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 those auditors separately reported.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

August 31, 2020

OHIO AUDITOR OF STATE KEITH FABER



Lausche Building, 12th Floor
615 Superior Avenue, NW
Cleveland, Ohio 44113-1801
(216) 787-3665 or (800) 626-2297
NortheastRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Ashtabula County
25 West Jefferson Street
Jefferson, Ohio 44047

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Ashtabula County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect Ashtabula County's major federal programs for the year ended December 31, 2019. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

The County's basic financial statements include the operations of the Ashtabula County 503 Corporation, which expended \$2,434,321 in federal awards which is not included in the County's Schedule of Expenditures of Federal Awards during the year ended 2019. The Ashtabula County 503 Corporation is legally separate from the primary government which this report addresses and engaged another auditor to audit its Federal award programs in accordance with the Uniform Guidance.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, Ashtabula County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component units, each major fund and the aggregate remaining fund information of Ashtabula County (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon date August 31, 2020, wherein we noted the Ashtabula County 503 Corporation component unit financial statements were audited by other auditors and was audited in accordance with *Government Auditing Standards*. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State

Columbus, Ohio

August 31, 2020

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ASHTABULA COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019

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/CFDA Numbers: Adoption Assistance 93.659 TANF 93.558 Highway Planning 20.205 CDBG Block Grant 14.228 Urban Transit Grant 20.509
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

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Ashtabula County Auditor David Thomas

25 West Jefferson Street
 Jefferson, Ohio 44047-1092
 Phone: 440-576-3783 ~ Fax: 440-576-3797
 auditor@ashtabulacountyauditor.org

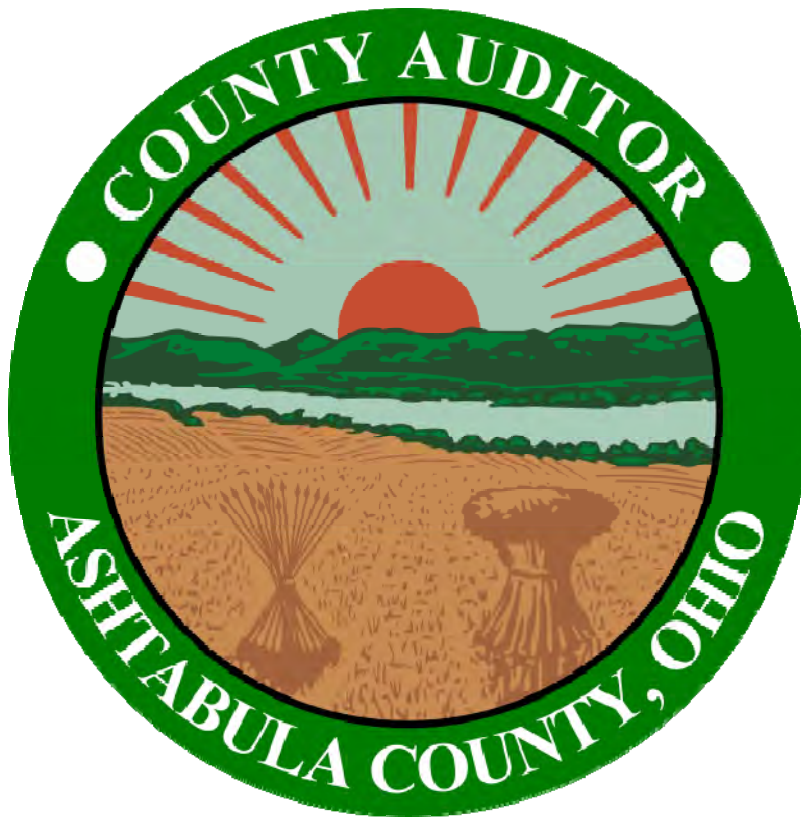
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 2 CFR 200.511(b)
 DECEMBER 31, 2019**

Finding Number	Finding Summary	Status	Additional Information
2018-001	45 CFR Section 95.507(a)(2) – Maintaining Random Moment Sample documentation	Corrected	

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ASHTABULA COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2019



David Thomas
County Auditor

Prepared by The Ashtabula County Auditor's Office

Ashtabula County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2019

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COUNTY OF ASHTABULA

David Thomas, Auditor

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

August 31, 2020

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 Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2019. 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, 2019. 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 Metroparks, whose activities are included in this report as agency funds.

The County Risk Sharing Authority, Inc., (CORSA) and the County Employee Benefits Consortium of Ohio, Inc.(CEBCO) are shared risk pools described in Note 12 to the Basic Financial Statements. The Ashtabula County Metroparks and the Ashtabula County District Library are related organizations whose relationships to the County are described in Note 20 to the basic financial statements. The County also participates in the EASTGATE Regional Council of Governments, Northeast Ohio Community Alternative Program Facility (NEOCAP), the Family and Children First Council, Northeast Ohio Consortium Council of Governments (NOC COG), Heartland East Administrative Services Center (Heartland) and North East Ohio Network (N.E.O.N.) described in Note 21 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 Area City School Board of Education, Ashtabula County Government, Ashtabula County Medical Center, KraftMaid Cabinetry, University Hospitals Health System, Molded Fiber Glass Company, INEOS Pigments, Kennametal, Inc., General Aluminum, and Premix.

According to the 2019 U.S Census Bureau, Ashtabula County's population is estimated to be 97,241, which represents a 4.0 percent decrease from the 2010 Census of 101,497. Per the Ohio Department of Job and Family Services the labor force was 44,800 in 2019 with an average unemployment rate of 4.8 percent. The unemployment rate for 2018 was 5.3 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 generated \$475 million in sales for Ashtabula County in 2018. Payroll was \$85 million with 4,900 employees.

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

Completion of the Risberg Pipeline along the northeastern portion of Ashtabula County occurred in 2019. This \$86 million project is an interstate, natural-gas pipeline system in western Pennsylvania and Northeast Ohio. The pipeline will deliver natural-gas to a significantly larger network of customers and increase capacity for current manufacturing, residential, and commercial users. New industries and customers are expected to take advantage of this increase in supply for their production capabilities.

One such company that has continued work on a major investment is the Petmin USA Pig Iron Plant in the city of Ashtabula. This manufacturing facility will be the world leader in production of pig iron, a necessary ingredient for many metal and iron processes. The plant is expected to generate \$474 million in local investment with construction estimates of 650 jobs and 100 permanent positions.

In December of 2019 the SPIRE Sports Facility was sold from founder and owner Roni Lee LLC to Baltimore-based Axxella under the name Geneva Owners LLC. The new ownership brings much anticipated optimism to the project's future. Current plans include expansion of the SPIRE Institute training program and potential onsite development.

Acknowledgements

The publication of this CAFR 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 Jamie Ortiz 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,



David Thomas
Ashtabula County Auditor

Ashtabula County, Ohio

Elected Officials

December 31, 2019

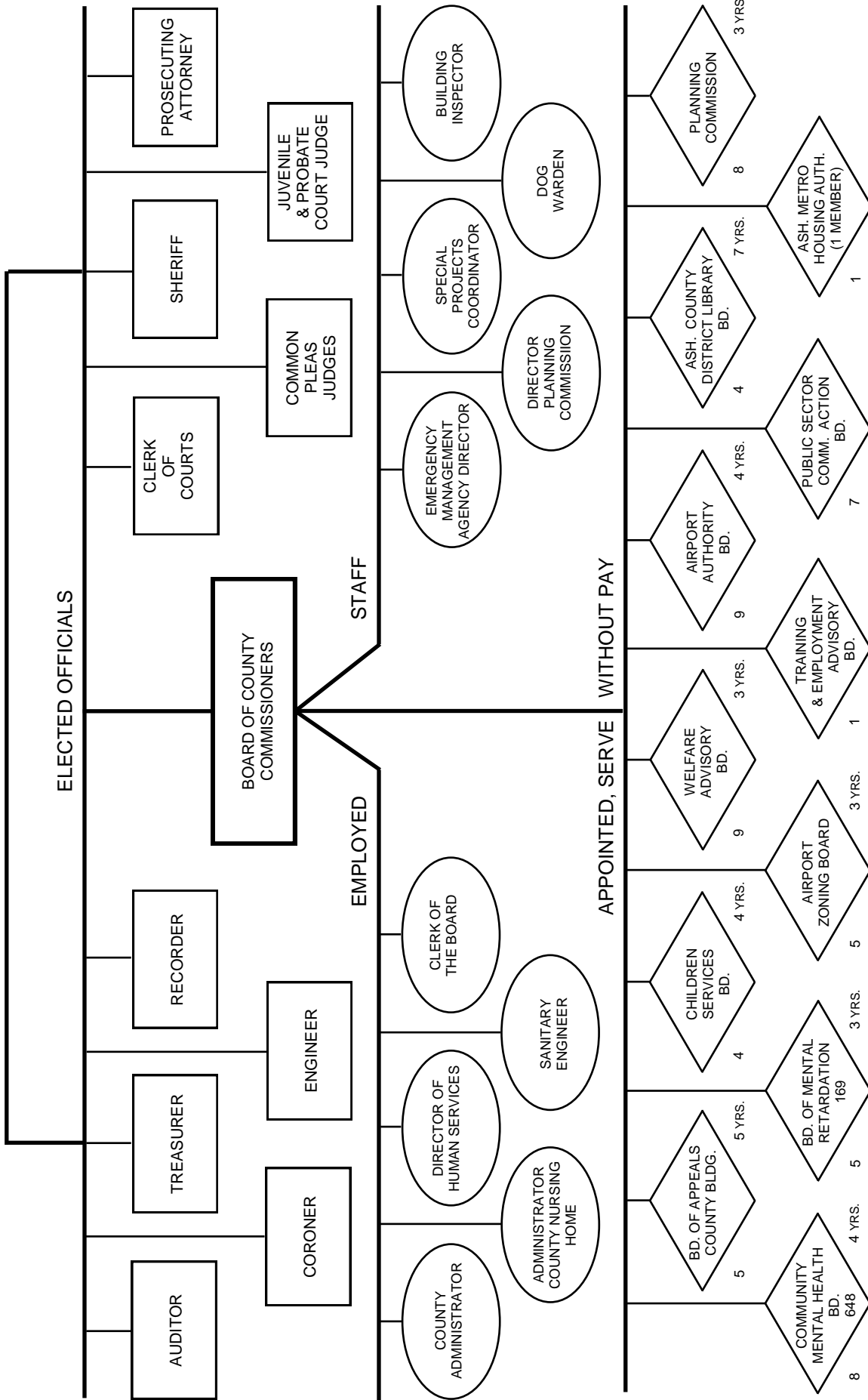
County Commissioners	J. P. Ducro IV Casey R. Kozlowski Kathryn Whittington
County Auditor	David Thomas
County Coroner	Dr. Pamela L. Lancaster
County Engineer	Timothy T. Martin
County Prosecutor	Nicholas A. Iarocci, Esq.*
County Recorder	Barbara Schaab
County Sheriff	William Johnson
County Treasurer	Dawn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

*Cecilia M. Cooper, Esq. became County Prosecutor effective January 1, 2020.

CHART OF ASHTABULA COUNTY GOVERNMENT

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

VOTERS OF ASHTABULA COUNTY



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

FINANCIAL SECTION

OHIO AUDITOR OF STATE KEITH FABER



Lausche Building, 12th Floor
615 Superior Avenue, NW
Cleveland, Ohio 44113-1801
(216) 787-3665 or (800) 626-2297
NortheastRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

Ashtabula County
25 West Jefferson Street
Jefferson, Ohio 44047

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the Ashtabula County, Ohio (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the Ashtabula County 503 Corporation, which presents 2 percent, 10 percent, and .6 percent, respectively, of the assets, net position, and revenues of the County. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the Ashtabula County 503 Corporation is based solely on the report of other auditors. We and the other auditors who audited the financial statements of the Ashtabula County 503 Corporation audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the Ashtabula County, Ohio, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gas Tax, Public Assistance, Children Services, County Board of Developmental Disabilities, and Nursing Home funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis*, *Schedules for infrastructure assets accounted for using the modified approach*, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated August 31, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

August 31, 2020

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Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019

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, 2019. 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 2019 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2019 by \$149,171,703. Governmental activities' unrestricted net position is a deficit of \$34,207,756, primarily due to the net pension liability and net OPEB liability recorded under GASB Statements Nos. 68 & 75, respectively. The County's total net position decreased by \$3,746,821 from December 31, 2018's net position.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$51,128,072, an increase of \$4,720,809 from the prior year. Of this amount, \$4,699,628 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 \$9,312,017 which represents a 6.05 percent increase from the prior year and represents 40.22 percent of total general fund expenditures.

Overview of the Financial Statements

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

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

County-Wide Financial Statements

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

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019

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

In the statement of net position and the statement of activities, the County is divided into three kinds of activities:

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

Fund Financial Statements

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

Based on the restriction on the use of monies, the County has established many funds which account for the multitude of services provided to our residents. However, the fund financial statements focus on the County's most significant (major) funds, which are the general, motor vehicle and gas tax, public assistance, children services, county board of developmental disabilities, and nursing home.

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

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

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

Fiduciary Funds – The County has two types of fiduciary funds: private purpose trust and 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, 2019

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2019 compared to 2018.

(Table 1)
Net Position

	Governmental Activities 2019	Business-type Activities 2019	Governmental Activities 2018	Business-type Activities 2018	Total 2019	Total 2018
Assets:						
Current and other assets	\$ 88,537,046	\$ 13,531,271	\$ 80,631,730	\$ 12,014,781	\$ 102,068,317	\$ 92,646,511
Capital assets, net	<u>151,675,637</u>	<u>37,249,725</u>	<u>148,202,097</u>	<u>38,006,720</u>	<u>188,925,362</u>	<u>186,208,817</u>
Total assets	<u>240,212,683</u>	<u>50,780,996</u>	<u>228,833,827</u>	<u>50,021,501</u>	<u>290,993,679</u>	<u>278,855,328</u>
Deferred outflows of resources						
Unamortized deferred charges	203,303	53,338	223,804	64,187	256,641	287,991
Pension	18,847,874	644,957	9,978,856	289,559	19,492,831	10,268,415
OPEB	<u>2,538,565</u>	<u>119,410</u>	<u>2,238,368</u>	<u>74,126</u>	<u>2,657,975</u>	<u>2,312,494</u>
Total deferred outflows of resources	<u>21,589,742</u>	<u>817,705</u>	<u>12,441,028</u>	<u>427,872</u>	<u>22,407,447</u>	<u>12,868,900</u>
Liabilities:						
Other liabilities	6,998,425	531,781	5,499,847	674,220	7,530,206	6,174,067
Long-term liabilities:						
Due within one year	2,589,822	1,546,505	2,406,681	1,585,135	4,136,327	3,991,816
Net pension liability	62,874,052	1,946,954	38,751,293	1,042,739	64,821,006	39,794,032
Net OPEB liability	29,685,634	919,831	25,102,176	712,548	30,605,465	25,814,724
Other amounts	<u>21,414,379</u>	<u>15,758,145</u>	<u>17,896,403</u>	<u>16,847,933</u>	<u>37,172,524</u>	<u>34,744,336</u>
Total liabilities	<u>123,562,312</u>	<u>20,703,216</u>	<u>89,656,400</u>	<u>20,862,575</u>	<u>144,265,528</u>	<u>110,518,975</u>
Deferred inflows of resources						
Property taxes	16,700,588	-	16,652,580	-	16,700,588	16,652,580
Pension	2,829,936	29,637	9,235,283	249,574	2,859,573	9,484,857
OPEB	<u>401,238</u>	<u>2,496</u>	<u>2,096,212</u>	<u>53,080</u>	<u>403,734</u>	<u>2,149,292</u>
Total deferred inflows of resources	<u>19,931,762</u>	<u>32,133</u>	<u>27,984,075</u>	<u>302,654</u>	<u>19,963,895</u>	<u>28,286,729</u>
Net position:						
Net investment in capital assets	131,876,101	20,061,906	131,413,415	19,707,001	151,938,007	151,120,416
Restricted	20,640,006	774,431	19,034,433	527,151	21,414,437	19,561,584
Unrestricted (deficit)	<u>(34,207,756)</u>	<u>10,027,015</u>	<u>(26,813,468)</u>	<u>9,049,992</u>	<u>(24,180,741)</u>	<u>(17,763,476)</u>
Total net position	<u>\$ 118,308,351</u>	<u>\$ 30,863,352</u>	<u>\$ 123,634,380</u>	<u>\$ 29,284,144</u>	<u>\$ 149,171,703</u>	<u>\$ 152,918,524</u>

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019

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
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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 \$149,171,703 (\$118,308,351 in governmental activities and \$30,863,352 in business-type activities) as of December 31, 2019. This is a decrease from the previous year of \$3,746,821 indicating a decrease of the County's financial position in 2019. The decrease in net position is due to an increase in the net pension and net OPEB liabilities.

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 \$21,414,437 represents resources that are subject to restrictions on how they can be used. The remaining balance of net position is an unrestricted deficit of \$24,180,741. Table 2 shows the changes in net position for 2019 and 2018 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, 2019

(Table 2)
Changes in Net Position

	Governmental Activities 2019	Business-type Activities 2019	Governmental Activities 2018	Business-type Activities 2018	Total 2019	Total 2018
Revenues:						
Program revenues:						
Charges for services and sales	\$ 14,033,700	\$ 8,017,313	\$ 12,557,015	\$ 7,796,131	\$ 22,051,013	\$ 20,353,146
Operating grants and contributions	46,289,863	571,895	44,619,859	524,373	46,861,758	45,144,232
Capital grants and contributions	1,796,504	347,891	688,485	787,383	2,144,395	1,475,868
Total program revenues	<u>62,120,067</u>	<u>8,937,099</u>	<u>57,865,359</u>	<u>9,107,887</u>	<u>71,057,166</u>	<u>66,973,246</u>
General revenues:						
Property taxes	16,737,758		16,072,913	-	16,737,758	16,072,913
Sales taxes	11,110,293		10,518,656	-	11,110,293	10,518,656
Grants and entitlements	3,994,281		4,203,223	-	3,994,281	4,203,223
Investment earnings	1,561,777	74,605	927,002	60,174	1,636,382	987,176
Other taxes	1,172,749	50,000	1,091,876	50,000	1,222,749	1,141,876
Miscellaneous	3,225,085	466,720	3,724,428	623,676	3,691,805	4,348,104
Total general revenues	<u>37,801,943</u>	<u>591,325</u>	<u>36,538,098</u>	<u>733,850</u>	<u>38,393,268</u>	<u>37,271,948</u>
Total revenues	<u>99,922,010</u>	<u>9,528,424</u>	<u>94,403,457</u>	<u>9,841,737</u>	<u>109,450,434</u>	<u>104,245,194</u>
Expenses:						
Program expenses:						
Legislative and executive	14,265,078	-	11,621,927	-	14,265,078	11,621,927
Judicial	8,221,810	-	7,533,340	-	8,221,810	7,533,340
Public safety	15,054,558	-	12,898,773	-	15,054,558	12,898,773
Public works	10,185,815	-	7,396,538	-	10,185,815	7,396,538
Health	15,986,418	-	20,382,002	-	15,986,418	20,382,002
Human services	40,077,829	-	35,887,339	-	40,077,829	35,887,339
Conservation and recreation	267,029	-	283,976	-	267,029	283,976
Interest and fiscal charges	689,796	-	593,228	-	689,796	593,228
Business-type activities:						
Sewer	-	3,276,181	-	3,344,637	3,276,181	3,344,637
Water	-	4,101,008	-	4,139,796	4,101,008	4,139,796
Geneva State Park Lodge	-	1,071,733	-	1,272,515	1,071,733	1,272,515
Total expenses	<u>104,748,333</u>	<u>8,448,922</u>	<u>96,597,123</u>	<u>8,756,948</u>	<u>113,197,255</u>	<u>105,354,071</u>
Change in net position before transfers & contributions	(4,826,323)	1,079,502	(2,193,666)	1,084,789	(3,746,821)	(1,108,877)
Transfers & contributions	(499,706)	499,706	(556,772)	556,772	-	-
Change in net position	(5,326,029)	1,579,208	(2,750,438)	1,641,561	(3,746,821)	(1,108,877)
Net position at beginning of year	<u>123,634,380</u>	<u>29,284,144</u>	<u>126,384,818</u>	<u>27,642,583</u>	<u>152,918,524</u>	<u>154,027,401</u>
Net position at end of year	<u>\$ 118,308,351</u>	<u>\$ 30,863,352</u>	<u>\$ 123,634,380</u>	<u>\$ 29,284,144</u>	<u>\$ 149,171,703</u>	<u>\$ 152,918,524</u>

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019

Governmental Activities

Operating grants were the largest program revenue, accounting for \$46,289,863 or 46.33 percent of total governmental revenues. The major recipients of intergovernmental program revenues were Public Assistance, Children's Services Board and County Board of Developmental Disabilities, Ashtabula County Nursing and Rehabilitation Center and County Mental Health and Recovery Services Board.

The County's direct charges to users of governmental services made up \$14,033,700 or 14.05 percent of total governmental revenues. The predominant charges are fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, licenses and permits, and health care charges through the County Nursing and Rehabilitation Center.

Property and sales tax revenues account for \$27,848,051 of the \$99,922,010 total revenues for governmental activities, or 27.87 percent of total revenues.

The human services program accounted for \$40,077,829 of the \$104,748,333 total expenses for governmental activities, or 38.27 percent of total governmental expenses. The next largest program was health, accounting for \$15,986,418 and representing 15.27 percent of total governmental expenses.

Charges for services and sales of \$14,033,700 (14.05 percent of total revenues) are received and used to fund the governmental activities of the County. The remaining governmental activity expenses are funded by property taxes, sales taxes, and intergovernmental revenues. A material portion (59.30 percent) of all governmental activity expenses are funded by charges for services and operating and capital grants.

Business-Type Activities

Major revenue sources of business-type activities were charges for services of \$8,017,313, accounting for 84.15 percent of the total business-type revenues. The sewer district net position increased \$20,408 and water district net position increased \$861,733. 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 \$702,136. The lodge was built by the County, opening in 2004. The operation has been continually improving, showing an operating profit each of the last nine 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, 2019

Governmental Funds

As of December 31, 2019, the County's governmental funds reported a combined ending fund balance of \$51,128,072, an increase of 10.18 percent from the prior year balance. Approximately 9.20 percent of this total (\$4,699,628) 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 2019, unassigned fund balance was \$4,739,030, while total fund balance was \$9,312,017. 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 20.47 percent of total general fund expenditures, while total fund balance represents 40.22 percent of that same amount. The fund balance of the County's general fund increased \$531,304 during 2019.

The motor vehicle and gas tax fund had a restricted fund balance of \$3,153,636 and a total fund balance of \$3,445,730 at the end of 2019. The fund balance decreased by \$145,660 during 2019.

The public assistance fund had a restricted and total fund balance of \$645,633 at the end of 2019. The fund balance decreased by \$152,049 during 2019.

The children services board fund had a restricted and total fund balance of \$3,046,712 at the end of 2019. The fund balance increased by \$651,380 during 2019.

The county board of developmental disabilities fund had a restricted and total fund balance of \$9,534,584 at December 31, 2019. The fund balance increased by \$3,045,654 during 2019, or by 46.94 percent.

At the end of 2019, the nursing home fund had a restricted fund balance of \$1,633,364 and a total fund balance of \$1,671,688. During 2019 the fund balance decreased by \$378,954.

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, 2019 was \$2,335,296 and \$4,117,295, respectively. The Geneva State Lodge had unrestricted net position of \$3,719,138. Net position increased by \$1,584,277 in the enterprise funds.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019

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 2019, the budget commission processed multiple adjustments to the original estimated revenues. For the general fund, final budgeted revenues and other financing sources were \$26,410,447 and actual revenue and other financing sources collections were \$26,956,174. The major factors contributing to the increase of actual revenues over the final budgeted amounts were increased revenues from sales taxes and other miscellaneous revenue. During the year, the Commissioners amended general fund appropriations multiple times, for a net total increase of \$4,442,926. At year end, \$28,317,188 was appropriated and actual expenditures and other financing uses were \$27,147,937.

Capital Assets and Debt Administration

Capital Assets – The County's investment in capital assets as of December 31, 2019 was \$188,925,362 (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>	
	2019	2018	2019	2018	2019	2018
Land	\$ 927,673	\$ 927,673	\$ 218,083	\$ 218,083	\$ 1,145,756	\$ 1,145,756
Construction in progress	3,647,950	-	77,110	863,828	3,725,060	863,828
Buildings	21,051,765	21,705,756	10,742,143	11,338,257	31,793,908	33,044,013
Improvements other than buildings	853,751	903,936	-	-	853,751	903,936
Equipment	4,249,463	4,707,673	1,870,564	2,076,603	6,120,027	6,784,276
Intangible assets	156,495	255,328	-	-	156,495	255,328
Vehicles	3,262,877	3,012,015	372,220	248,445	3,635,097	3,260,460
Infrastructure	117,525,663	116,689,716	-	-	117,525,663	116,689,716
Water and sewer system	-	-	23,969,605	23,261,504	23,969,605	23,261,504
Total	<u>\$ 151,675,637</u>	<u>\$ 148,202,097</u>	<u>\$ 37,249,725</u>	<u>\$ 38,006,720</u>	<u>\$ 188,925,362</u>	<u>\$ 186,208,817</u>

See Note 13 for additional information of capital assets.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019

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 70. For 2019, the County Engineer's budgeted and actual expenditures for the preservation of existing roadways were \$5,738,104 and \$5,398,404, 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 7.5. For 2019, the County Engineer's budgeted and actual expenditures for the preservation of existing bridges were \$2,339,297 and \$2,180,956, 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, 2019, the County has outstanding debt which included general obligations bonds payable of \$15,342,199, OPWC loans payable of \$1,326,736, a Cook Road Improvement (TIF) of \$46,412, revenue bonds payable of \$6,443,772, notes and equipment loans payable of \$821,392, an energy conservation lease purchase agreement of \$4,870,352 and OWDA loans payable of \$9,366,781.

Table 4
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
General Obligation Bonds	\$ 15,342,199	\$ 16,352,607	\$ -	\$ -	\$ 15,342,199	\$ 16,352,607
Dump Truck Loan	114,703	172,054	-	-	114,703	172,054
Mack Trucks Loan	240,000	-	-	-	240,000	-
Lease Purchase Agreement	4,870,352	-	-	-	4,870,352	-
Equipment Loan	-	-	252,403	336,537	252,403	336,537
OPWC Loans	148,535	168,428	1,178,201	1,136,773	1,326,736	1,305,201
Notes Payable	214,286	267,857	-	-	214,286	267,857
Cook Road Improvement (TIF)	46,412	51,540	-	-	46,412	51,540
Revenue Bonds	-	-	6,443,772	7,211,352	6,443,772	7,211,352
OWDA Loans	-	-	9,366,781	9,679,244	9,366,781	9,679,244
503 Corp Loan Payable	177,304	206,093	-	-	177,304	206,093
Totals	\$ 21,153,791	\$ 17,218,579	\$ 17,241,157	\$ 18,363,906	\$ 38,394,948	\$ 35,582,485

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 17 and 18 of this report.

Ashtabula County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019

Economic Factors

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2019, the County received 2.510 mills of inside millage. 1.967 mills were allocated to the general fund and 0.543 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 2019 was 4.8 percent, a decrease from 5.3 percent a year ago. The State average was 4.1 percent and the Federal rate was 3.7 percent. In 2019, the effect of the decreasing unemployment and increase in overall economic conditions have been demonstrated through higher sales tax receipts in the County.

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

The challenges brought about by the COVID-19 pandemic will be an important factor in the County's financial situation for the remainder of 2020.

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, 2019

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets:			
Equity in pooled cash and cash equivalents	\$ 47,662,884	\$ 9,890,142	\$ 57,553,026
Cash with fiscal agents	2,860,412	595,000	3,455,412
Cash in segregated accounts	1,390,878	-	1,390,878
Restricted cash and cash equivalents	-	774,431	774,431
Receivables:			
Sales taxes	2,951,239	-	2,951,239
Property taxes	17,915,386	-	17,915,386
Accounts	667,233	617,067	1,284,300
Special assessments	643,352	802,250	1,445,602
Accrued interest	102,066	-	102,066
Due from other governments	11,590,474	-	11,590,474
Loans receivable	1,658,576	-	1,658,576
Rent receivable	-	104,470	104,470
Materials and supplies inventory	210,418	-	210,418
Prepayments	423,193	-	423,193
Net pension asset	313,214	9,705	322,919
Net OPEB asset	3,007	-	3,007
Contract receivable	-	882,920	882,920
Internal balance	144,714	(144,714)	-
Capital assets:			
Nondepreciable capital assets	122,101,286	295,193	122,396,479
Depreciable capital assets, net	29,574,351	36,954,532	66,528,883
Total capital assets, net	151,675,637	37,249,725	188,925,362
Total assets	240,212,683	50,780,996	290,993,679
Deferred outflows of resources:			
Deferred charges on debt refunding	203,303	53,338	256,641
Pension	18,847,874	644,957	19,492,831
OPEB	2,538,565	119,410	2,657,975
Total deferred outflows of resources	21,589,742	817,705	22,407,447

Component Units	
Northeast Ohio Regional Airport	Ashtabula County Land Reutilization Corporation
\$ 372,604	\$ 630,387
-	-
7,444	-
-	-
-	-
-	-
6,094	87,299
-	-
-	-
-	-
63,970	-
39,451	-
19,184	1,665
-	-
-	-
-	-
693,478	-
14,069,039	-
<u>14,762,517</u>	<u>-</u>
<u>15,271,264</u>	<u>719,351</u>
-	-
79,984	-
18,854	-
<u>98,838</u>	<u>-</u>

- - Continued

Ashtabula County, Ohio

Statement of Net Position (Continued)
December 31, 2019

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Liabilities:			
Accounts payable	\$ 3,290,059	\$ 219,540	\$ 3,509,599
Contracts payable	693,622	172,239	865,861
Accrued wages and benefits	870,010	27,215	897,225
Due to other governments	638,265	89,343	727,608
Accrued interest payable	68,490	23,444	91,934
Loans payable	177,304	-	177,304
Claims payable	1,255,675	-	1,255,675
Unearned revenue	5,000	-	5,000
Long-term liabilities:			
Due within one year	2,589,822	1,546,505	4,136,327
Due in more than one year:			
Net pension liability	62,874,052	1,946,954	64,821,006
Net OPEB liability	29,685,634	919,831	30,605,465
Other amounts due in more than one year	21,414,379	15,758,145	37,172,524
Total liabilities	<u>123,562,312</u>	<u>20,703,216</u>	<u>144,265,528</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	16,700,588	-	16,700,588
Pension	2,829,936	29,637	2,859,573
OPEB	401,238	2,496	403,734
Land rent	-	-	-
Total deferred inflows of resources	<u>19,931,762</u>	<u>32,133</u>	<u>19,963,895</u>
Net position:			
Net investment in capital assets	131,876,101	20,061,906	151,938,007
Restricted for:			
Debt service	-	-	-
Capital projects	2,279,090	774,431	3,053,521
Public assistance/human services	7,637,324	-	7,637,324
Roads & bridges	128,140	-	128,140
Health programs	1,167,635	-	1,167,635
Judicial/public safety programs	2,570,177	-	2,570,177
Economic development	5,287,779	-	5,287,779
General government operations	861,444	-	861,444
Lodge operations	179,623	-	179,623
Other purposes	528,794	-	528,794
Unrestricted (deficit)	<u>(34,207,756)</u>	<u>10,027,015</u>	<u>(24,180,741)</u>
Total net position	<u>\$ 118,308,351</u>	<u>\$ 30,863,352</u>	<u>\$ 149,171,703</u>

See Accompanying Notes to the Basic Financial Statements

Component Units	
Northeast Ohio Regional Airport	Ashtabula County Land Reutilization Corporation
\$ 23,255	\$ 117
-	-
2,659	-
1,109	-
59,072	-
-	80
-	-
1,523	-
81,000	-
193,359	-
85,788	-
867,078	-
<u>1,314,843</u>	<u>197</u>
-	-
52,302	-
30,236	-
47,978	-
<u>130,516</u>	<u>-</u>
13,814,439	-
2,977	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
107,327	719,154
<u>\$ 13,924,743</u>	<u>\$ 719,154</u>

Ashtabula County, Ohio

*Statement of Activities
For the Year Ended December 31, 2019*

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental activities:				
General government				
Legislative and executive	\$ 14,265,078	\$ 4,699,361	\$ 2,531,933	\$ -
Judicial	8,221,810	1,909,355	954,400	-
Public safety	15,054,558	1,815,064	2,105,335	-
Public works	10,185,815	573,997	7,967,752	1,552,193
Health	15,986,418	802,869	7,703,003	-
Human services	40,077,829	4,233,054	25,027,440	244,311
Conservation and recreation	267,029	-	-	-
Interest and fiscal charges	689,796	-	-	-
Total governmental activities	<u>104,748,333</u>	<u>14,033,700</u>	<u>46,289,863</u>	<u>1,796,504</u>
Business-type activities:				
Sewer district	3,276,181	3,164,975	-	47,166
Water district	4,101,008	4,655,535	-	300,725
Geneva State Park Lodge	1,071,733	196,803	571,895	-
Total business-type activities	<u>8,448,922</u>	<u>8,017,313</u>	<u>571,895</u>	<u>347,891</u>
Total primary government	<u>\$ 113,197,255</u>	<u>\$ 22,051,013</u>	<u>\$ 46,861,758</u>	<u>\$ 2,144,395</u>
Component units:				
Northeast Ohio Regional Airport	1,113,742	260,336	583,823	31,439
Ashtabula County Land Reutilization Corp.	858,228	93,678	706,133	143,387
Total component units	<u>\$ 1,971,970</u>	<u>\$ 354,014</u>	<u>\$ 1,289,956</u>	<u>\$ 174,826</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
\$ (7,033,784)	\$ -	\$ (7,033,784)	\$ -	\$ -
(5,358,055)	-	(5,358,055)	-	-
(11,134,159)	-	(11,134,159)	-	-
(91,873)	-	(91,873)	-	-
(7,480,546)	-	(7,480,546)	-	-
(10,573,024)	-	(10,573,024)	-	-
(267,029)	-	(267,029)	-	-
(689,796)	-	(689,796)	-	-
(42,628,266)	-	(42,628,266)	-	-
-	(64,040)	(64,040)	-	-
-	855,252	855,252	-	-
-	(303,035)	(303,035)	-	-
-	488,177	488,177	-	-
(42,628,266)	488,177	(42,140,089)	-	-
-	-	-	(238,144)	-
-	-	-	-	84,970
-	-	-	(238,144)	84,970
3,170,974	-	3,170,974	-	-
1,729,723	-	1,729,723	-	-
3,567,496	-	3,567,496	-	-
6,357,823	-	6,357,823	-	-
1,037,652	-	1,037,652	-	-
874,090	-	874,090	-	-
11,110,293	-	11,110,293	-	-
755,701	-	755,701	-	-
417,048	50,000	467,048	-	-
128,117	-	128,117	-	-
3,994,281	-	3,994,281	-	-
-	415,347	415,347	-	-
1,561,777	74,605	1,636,382	536	7,434
3,096,968	51,373	3,148,341	4,955	-
37,801,943	591,325	38,393,268	5,491	7,434
(374,706)	374,706	-	-	-
(125,000)	125,000	-	-	-
(5,326,029)	1,579,208	(3,746,821)	(232,653)	92,404
123,634,380	29,284,144	152,918,524	14,157,396	626,750
<u>\$ 118,308,351</u>	<u>\$ 30,863,352</u>	<u>\$ 149,171,703</u>	<u>\$ 13,924,743</u>	<u>\$ 719,154</u>

Ashtabula County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2019*

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Public Assistance</u>	<u>Children Services</u>	<u>County Board of DD</u>
Assets:					
Equity in pooled cash and cash equivalents	\$ 8,106,350	\$ 2,684,578	\$ 1,925,455	\$ 3,389,647	\$ 6,729,406
Cash with fiscal agents	-	-	-	-	2,705,789
Cash in segregated accounts	10,928	-	-	-	287,975
Receivables:					
Sales taxes	2,951,239	-	-	-	-
Property taxes	3,408,097	-	1,850,311	3,759,614	6,822,582
Accounts	214,486	38,692	-	-	192
Special assessments	-	-	-	-	-
Interfund loans	359,465	-	-	-	-
Accrued interest	102,066	-	-	-	-
Due from other governments	1,242,306	3,594,996	58,624	942,524	503,956
Loans receivable	-	-	-	-	-
Materials and supplies inventory	-	172,094	-	-	-
Prepayments	133,156	120,000	-	-	-
Total assets	<u>\$ 16,528,093</u>	<u>\$ 6,610,360</u>	<u>\$ 3,834,390</u>	<u>\$ 8,091,785</u>	<u>\$ 17,049,900</u>
Liabilities:					
Accounts payable	\$ 368,829	\$ 45,106	\$ 1,021,156	\$ 405,245	\$ 78,563
Contracts payable	-	-	-	-	-
Accrued wages and benefits	325,005	68,805	94,452	57,296	41,710
Due to other governments	124,759	10,924	190,565	9,489	176,033
Interfund loans payable	12,531	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>831,124</u>	<u>124,835</u>	<u>1,306,173</u>	<u>472,030</u>	<u>296,306</u>
Deferred inflows of resources:					
Property taxes levied for the next fiscal year	3,175,000	-	1,734,588	3,500,000	6,375,000
Delinquent property tax revenue not available	233,097	-	115,723	259,614	447,582
Accrued interest not available	101,285	-	-	-	-
Special assessments revenue not available	-	-	-	-	-
Miscellaneous revenue not available	2,520	-	-	-	-
Sales tax revenue not available	1,995,293	-	-	-	-
Intergovernmental revenue not available	877,757	3,039,795	32,273	813,429	396,428
Total deferred inflows of resources	<u>6,384,952</u>	<u>3,039,795</u>	<u>1,882,584</u>	<u>4,573,043</u>	<u>7,219,010</u>
Fund balances:					
Nonspendable	794,510	292,094	-	-	-
Restricted	-	3,153,636	645,633	3,046,712	9,534,584
Committed	2,159,002	-	-	-	-
Assigned	1,619,475	-	-	-	-
Unassigned (deficit)	4,739,030	-	-	-	-
Total fund balances	<u>9,312,017</u>	<u>3,445,730</u>	<u>645,633</u>	<u>3,046,712</u>	<u>9,534,584</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 16,528,093</u>	<u>\$ 6,610,360</u>	<u>\$ 3,834,390</u>	<u>\$ 8,091,785</u>	<u>\$ 17,049,900</u>

See Accompanying Notes to the Basic Financial Statements

Nursing Home	Other Governmental Funds	Total Governmental Funds
\$ 1,450,537	\$ 21,696,270	\$ 45,982,243
-	154,623	2,860,412
-	1,091,975	1,390,878
-	-	2,951,239
-	2,074,782	17,915,386
221,257	192,606	667,233
-	643,352	643,352
-	12,531	371,996
-	-	102,066
785,524	4,462,544	11,590,474
-	1,658,576	1,658,576
38,324	-	210,418
-	-	253,156
<u>\$ 2,495,642</u>	<u>\$ 31,987,259</u>	<u>\$ 86,597,429</u>
\$ 459,607	\$ 911,553	\$ 3,290,059
-	693,622	693,622
133,624	149,118	870,010
21,501	104,994	638,265
-	102,965	115,496
-	5,000	5,000
<u>614,732</u>	<u>1,967,252</u>	<u>5,612,452</u>
-	1,916,000	16,700,588
-	133,782	1,189,798
-	-	101,285
-	616,287	616,287
13,231	41,188	56,939
-	-	1,995,293
<u>195,991</u>	<u>3,841,042</u>	<u>9,196,715</u>
<u>209,222</u>	<u>6,548,299</u>	<u>29,856,905</u>
38,324	1,658,576	2,783,504
1,633,364	21,296,120	39,310,049
-	556,414	2,715,416
-	-	1,619,475
-	(39,402)	4,699,628
<u>1,671,688</u>	<u>23,471,708</u>	<u>51,128,072</u>
<u>\$ 2,495,642</u>	<u>\$ 31,987,259</u>	<u>\$ 86,597,429</u>

Ashtabula County, Ohio

*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2019*

Total governmental fund balances		\$	51,128,072
<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.			151,675,637
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.			
Sales taxes receivable	\$	1,995,293	
Real and other taxes receivable		1,189,798	
Accounts receivable		56,939	
Intergovernmental receivable		9,196,715	
Special assessments receivable		616,287	
Accrued interest receivable		101,285	
Total		13,156,317	13,156,317
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.			238,575
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.			(68,490)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.			203,303
Unamortized premiums on bond issuances are not recognized in the governmental funds.			(677,199)
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		313,214	
Deferred outflows of resources		18,847,874	
Deferred inflows of resources		(2,829,936)	
Net pension liability		(62,874,052)	
Total		(46,542,900)	(46,542,900)
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		3,007	
Deferred outflows of resources		2,538,565	
Deferred inflows of resources		(401,238)	
Net OPEB liability		(29,685,634)	
Total		(27,545,300)	(27,545,300)
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		2,783,072	
Lease purchase agreement		4,870,352	
OPWC loans payable		148,535	
General obligation bonds payable		14,665,000	
Loans payable		578,419	
Notes payable		214,286	
Total		(23,259,664)	(23,259,664)
Net position of governmental activities		\$	118,308,351

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, 2019*

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Public Assistance</u>	<u>Children Services</u>	<u>County Board of DD</u>
Revenues:					
Sales taxes	\$ 10,827,370	\$ -	\$ -	\$ -	\$ -
Property and other local taxes	3,220,911	-	1,750,424	3,620,345	6,456,387
Charges for services	4,081,727	506,404	936	2,550	-
Licenses and permits	126,214	-	-	-	-
Fines and forfeitures	387,523	49,501	-	-	-
Intergovernmental	3,405,652	8,185,462	11,740,676	5,037,351	5,886,855
Special assessments	-	-	-	-	-
Interest	1,525,238	72,983	-	-	13
Contributions and donations	-	-	7,055	315	-
Conveyance taxes	504,051	-	-	-	-
Payments in lieu of taxes	-	-	-	-	-
Other	581,707	33,106	54,838	129,178	783,071
Total revenues	<u>24,660,393</u>	<u>8,847,456</u>	<u>13,553,929</u>	<u>8,789,739</u>	<u>13,126,326</u>
Expenditures:					
Current:					
General government:					
Legislative and executive	7,934,267	-	-	-	-
Judicial	5,572,777	-	-	-	-
Public safety	8,200,202	-	-	-	-
Public works	96,838	9,031,571	-	-	-
Health	106,469	-	-	-	10,080,672
Human services	985,736	-	14,221,377	8,055,921	-
Conservation and recreation	255,895	-	-	-	-
Capital outlay	-	120,000	-	-	-
Debt service:					
Principal retirement	-	77,244	-	81,747	-
Interest and fiscal charges	-	4,301	-	691	-
Total expenditures	<u>23,152,184</u>	<u>9,233,116</u>	<u>14,221,377</u>	<u>8,138,359</u>	<u>10,080,672</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,508,209</u>	<u>(385,660)</u>	<u>(667,448)</u>	<u>651,380</u>	<u>3,045,654</u>
Other financing sources (uses):					
Lease-purchase agreement	-	-	-	-	-
Transfers in	-	-	831,006	-	-
Transfers (out)	(976,905)	-	(315,607)	-	-
Loan issuance	-	240,000	-	-	-
Contributions to lodge	-	-	-	-	-
Total other financing sources (uses)	<u>(976,905)</u>	<u>240,000</u>	<u>515,399</u>	<u>-</u>	<u>-</u>
Net change in fund balances	531,304	(145,660)	(152,049)	651,380	3,045,654
Fund balances at beginning of year	<u>8,780,713</u>	<u>3,591,390</u>	<u>797,682</u>	<u>2,395,332</u>	<u>6,488,930</u>
Fund balances at end of year	<u>\$ 9,312,017</u>	<u>\$ 3,445,730</u>	<u>\$ 645,633</u>	<u>\$ 3,046,712</u>	<u>\$ 9,534,584</u>

See Accompanying Notes to the Basic Financial Statements

Nursing Home	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 10,827,370
-	2,355,000	17,403,067
2,764,688	4,197,637	11,553,942
-	43,071	169,285
-	345,013	782,037
6,806,420	8,855,239	49,917,655
-	422,326	422,326
-	192,870	1,791,104
-	62,883	70,253
-	251,650	755,701
-	121,394	121,394
639,584	1,918,377	4,139,861
<u>10,210,692</u>	<u>18,765,460</u>	<u>97,953,995</u>
-	4,176,600	12,110,867
-	1,265,640	6,838,417
-	3,575,282	11,775,484
-	683,263	9,811,672
-	4,862,276	15,049,417
10,386,433	2,196,740	35,846,207
-	11,134	267,029
-	4,191,986	4,311,986
-	1,292,356	1,451,347
-	698,082	703,074
<u>10,386,433</u>	<u>22,953,359</u>	<u>98,165,500</u>
<u>(175,741)</u>	<u>(4,187,899)</u>	<u>(211,505)</u>
-	5,195,220	5,195,220
-	1,596,993	2,427,999
(203,213)	(1,060,474)	(2,556,199)
-	-	240,000
-	(374,706)	(374,706)
<u>(203,213)</u>	<u>5,357,033</u>	<u>4,932,314</u>
(378,954)	1,169,134	4,720,809
2,050,642	22,302,574	46,407,263
<u>\$ 1,671,688</u>	<u>\$ 23,471,708</u>	<u>\$ 51,128,072</u>

Ashtabula County, Ohio

*Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2019*

Net change in fund balances - total governmental funds	\$	4,720,809
<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	\$ 5,312,705	
Current year depreciation	(1,839,165)	
Total		3,473,540
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Sales taxes	282,923	
Real and other taxes	(248,256)	
Intergovernmental revenues	1,899,149	
Special assessments	12,996	
Investment income	(35,736)	
Charges for services	56,939	
Total		1,968,015
Proceeds of loans and lease-purchase agreements are reported as an other financing source in the governmental funds, however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position.		
		(5,435,220)
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.		
		1,451,347
In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.		
Increase in accrued interest payable	(14,882)	
Amortization of deferred amounts on refunding	(20,501)	
Amortization of bond premiums	48,661	
Total		13,278
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.		
		265,555
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	4,452,194	
OPEB	29,607	
Total		4,481,801
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	(13,314,898)	
OPEB	(2,761,887)	
Total		(16,076,785)
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.		
		(188,369)
Change in net position of governmental activities	\$	(5,326,029)

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, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Sales taxes	\$ 10,300,000	\$ 10,800,000	\$ 10,806,214	\$ 6,214
Property and other local taxes	3,191,337	3,184,757	3,204,534	19,777
Charges for services	2,876,880	3,315,236	3,446,427	131,191
Licenses and permits	125,200	100,125	125,934	25,809
Fines and forfeitures	370,000	407,913	393,422	(14,491)
Intergovernmental	3,056,000	3,213,180	3,460,789	247,609
Interest	838,400	1,111,305	1,164,191	52,886
Conveyance taxes	475,000	460,000	504,988	44,988
Other	290,278	545,460	574,580	29,120
Total revenues	<u>21,523,095</u>	<u>23,137,976</u>	<u>23,681,079</u>	<u>543,103</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	7,038,631	7,945,706	7,661,657	284,049
Judicial	5,779,481	5,939,024	5,709,888	229,136
Public safety	8,139,503	8,509,028	8,186,307	322,721
Public works	97,689	105,581	101,763	3,818
Health	106,500	133,457	129,899	3,558
Human services	1,303,703	1,322,679	999,571	323,108
Conservation and recreation	258,755	258,755	255,895	2,860
Total expenditures	<u>22,724,262</u>	<u>24,214,230</u>	<u>23,044,980</u>	<u>1,169,250</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,201,167)</u>	<u>(1,076,254)</u>	<u>636,099</u>	<u>1,712,353</u>
Other financing sources (uses):				
Advances in	-	25,000	25,000	-
Advances (out)	-	(28,580)	(28,580)	-
Transfers in	1,315,915	3,247,471	3,250,095	2,624
Transfers (out)	<u>(1,150,000)</u>	<u>(4,074,378)</u>	<u>(4,074,377)</u>	<u>1</u>
Total other financing sources (uses)	<u>165,915</u>	<u>(830,487)</u>	<u>(827,862)</u>	<u>2,625</u>
Net change in fund balances	(1,035,252)	(1,906,741)	(191,763)	1,714,978
Fund balances at beginning of year	6,576,091	6,576,091	6,576,091	-
Prior year encumbrances appropriated	412,693	412,693	412,693	-
Fund balance at end of year	<u>\$ 5,953,532</u>	<u>\$ 5,082,043</u>	<u>\$ 6,797,021</u>	<u>\$ 1,714,978</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, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 390,000	\$ 466,000	\$ 473,376	\$ 7,376
Fines and forfeitures	60,000	60,000	52,871	(7,129)
Intergovernmental	6,035,000	7,784,162	7,371,568	(412,594)
Interest	25,000	74,000	74,351	351
Other	30,000	30,000	32,676	2,676
Total revenues	<u>6,540,000</u>	<u>8,414,162</u>	<u>8,004,842</u>	<u>(409,320)</u>
Expenditures:				
Current:				
Public works	<u>7,537,450</u>	<u>9,242,551</u>	<u>8,667,614</u>	<u>574,937</u>
Total expenditures	<u>7,537,450</u>	<u>9,242,551</u>	<u>8,667,614</u>	<u>574,937</u>
Net change in fund balances	(997,450)	(828,389)	(662,772)	165,617
Fund balances at beginning of year	2,464,474	2,464,474	2,464,474	-
Prior year encumbrances appropriated	686,921	686,921	686,921	-
Fund balance at end of year	<u>\$ 2,153,945</u>	<u>\$ 2,323,006</u>	<u>\$ 2,488,623</u>	<u>\$ 165,617</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, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property and other local taxes	\$ 1,734,000	\$ 1,734,000	\$ 1,741,015	\$ 7,015
Charges for services	1,121,100	1,238,100	1,090,483	(147,617)
Intergovernmental	10,600,600	10,238,600	10,606,033	367,433
Contributions and donations	8,000	8,000	7,055	(945)
Other	117,200	117,200	54,838	(62,362)
Total revenues	<u>13,580,900</u>	<u>13,335,900</u>	<u>13,499,424</u>	<u>163,524</u>
Expenditures:				
Current:				
Human services	14,548,100	14,993,673	14,828,453	165,220
Total expenditures	<u>14,548,100</u>	<u>14,993,673</u>	<u>14,828,453</u>	<u>165,220</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(967,200)</u>	<u>(1,657,773)</u>	<u>(1,329,029)</u>	<u>328,744</u>
Other financing sources (uses):				
Transfers in	1,414,511	967,511	831,005	(136,506)
Transfers (out)	(430,000)	(313,000)	(309,512)	3,488
Total other financing sources (uses)	<u>984,511</u>	<u>654,511</u>	<u>521,493</u>	<u>(133,018)</u>
Net change in fund balances	17,311	(1,003,262)	(807,536)	195,726
Fund balances at beginning of year	435,985	435,985	435,985	-
Prior year encumbrances appropriated	864,574	864,574	864,574	-
Fund balance at end of year	<u>\$ 1,317,870</u>	<u>\$ 297,297</u>	<u>\$ 493,023</u>	<u>\$ 195,726</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, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property and other local taxes	\$ 3,515,000	\$ 3,515,000	\$ 3,602,155	\$ 87,155
Charges for services	1,500	1,500	2,550	1,050
Intergovernmental	3,996,573	4,566,573	4,917,487	350,914
Contributions and donations	1,000	1,000	315	(685)
Other	84,000	84,000	119,947	35,947
Total revenues	<u>7,598,073</u>	<u>8,168,073</u>	<u>8,642,454</u>	<u>474,381</u>
Expenditures:				
Current:				
Human services	7,457,070	8,695,115	8,508,025	187,090
Debt service:				
Principal retirement	125,000	81,749	81,747	2
Interest and fiscal charges	4,000	692	692	-
Total expenditures	<u>7,586,070</u>	<u>8,777,556</u>	<u>8,590,464</u>	<u>187,092</u>
Net change in fund balances	12,003	(609,483)	51,990	661,473
Fund balances at beginning of year	2,530,236	2,530,236	2,530,236	-
Prior year encumbrances appropriated	348,093	348,093	348,093	-
Fund balance at end of year	<u>\$ 2,890,332</u>	<u>\$ 2,268,846</u>	<u>\$ 2,930,319</u>	<u>\$ 661,473</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, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property and other local taxes	\$ 6,360,000	\$ 6,419,439	\$ 6,422,235	\$ 2,796
Intergovernmental	2,617,000	3,043,042	3,332,142	289,100
Other	255,000	821,993	830,164	8,171
Total revenues	<u>9,232,000</u>	<u>10,284,474</u>	<u>10,584,541</u>	<u>300,067</u>
Expenditures:				
Current:				
Health	<u>7,675,000</u>	<u>7,925,043</u>	<u>7,693,489</u>	<u>231,554</u>
Total expenditures	<u>7,675,000</u>	<u>7,925,043</u>	<u>7,693,489</u>	<u>231,554</u>
Net change in fund balances	1,557,000	2,359,431	2,891,052	531,621
Fund balances at beginning of year	3,004,300	3,004,300	3,004,300	-
Prior year encumbrances appropriated	213,921	213,921	213,921	-
Fund balance at end of year	<u>\$ 4,775,221</u>	<u>\$ 5,577,652</u>	<u>\$ 6,109,273</u>	<u>\$ 531,621</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, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 2,547,000	\$ 2,626,575	\$ 2,806,774	\$ 180,199
Intergovernmental	7,095,300	7,111,725	6,708,164	(403,561)
Other	1,063,900	767,900	599,653	(168,247)
Total revenues	<u>10,706,200</u>	<u>10,506,200</u>	<u>10,114,591</u>	<u>(391,609)</u>
Expenditures:				
Current:				
Human services	10,502,682	10,879,675	10,763,509	116,166
Total expenditures	<u>10,502,682</u>	<u>10,879,675</u>	<u>10,763,509</u>	<u>116,166</u>
Excess (deficiency) of revenues over (under) expenditures	<u>203,518</u>	<u>(373,475)</u>	<u>(648,918)</u>	<u>(275,443)</u>
Other financing sources (uses):				
Transfers (out)	(203,213)	(203,213)	(203,213)	-
Total other financing sources (uses)	<u>(203,213)</u>	<u>(203,213)</u>	<u>(203,213)</u>	<u>-</u>
Net change in fund balances	305	(576,688)	(852,131)	(275,443)
Fund balances at beginning of year	1,498,675	1,498,675	1,498,675	-
Prior year encumbrances appropriated	366,946	366,946	366,946	-
Fund balance at end of year	<u>\$ 1,865,926</u>	<u>\$ 1,288,933</u>	<u>\$ 1,013,490</u>	<u>\$ (275,443)</u>

See Accompanying Notes to the Basic Financial Statements

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Ashtabula County, Ohio

Statement of Net Position
 Proprietary Funds
 December 31, 2019

	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	\$ 3,345,797	\$ 4,398,150	\$ 2,146,195	\$ 9,890,142	\$ 1,680,641
Cash with fiscal agents	-	-	595,000	595,000	-
Restricted cash held by Delaware North Corporation	-	-	774,431	774,431	-
Receivables:					
Accounts	179,839	437,228	-	617,067	-
Special assessments	440,287	361,963	-	802,250	-
Rent receivable	-	-	104,470	104,470	-
Contract receivable	-	-	882,920	882,920	-
Prepayments	-	-	-	-	170,037
Total current assets	<u>3,965,923</u>	<u>5,197,341</u>	<u>4,503,016</u>	<u>13,666,280</u>	<u>1,850,678</u>
Noncurrent assets:					
Net pension asset	6,449	3,256	-	9,705	-
Capital assets:					
Nondepreciable capital assets	137,822	157,371	-	295,193	-
Depreciable capital assets, net	10,401,936	15,721,237	10,831,359	36,954,532	-
Total capital assets, net	<u>10,539,758</u>	<u>15,878,608</u>	<u>10,831,359</u>	<u>37,249,725</u>	<u>-</u>
Total noncurrent assets	<u>10,546,207</u>	<u>15,881,864</u>	<u>10,831,359</u>	<u>37,259,430</u>	<u>-</u>
Total assets	<u>14,512,130</u>	<u>21,079,205</u>	<u>15,334,375</u>	<u>50,925,710</u>	<u>1,850,678</u>
Deferred outflows of resources:					
Deferred charges on debt refunding	-	-	53,338	53,338	-
Pension	441,123	203,834	-	644,957	-
OPEB	87,661	31,749	-	119,410	-
Total deferred outflows of resources	<u>528,784</u>	<u>235,583</u>	<u>53,338</u>	<u>817,705</u>	<u>-</u>

- - Continued

Ashtabula County, Ohio

Statement of Net Position
 Proprietary Funds (Continued)
 December 31, 2019

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge	Total	
Liabilities:					
Current liabilities:					
Accounts payable	\$ 46,575	\$ 172,231	\$ 734	\$ 219,540	\$ -
Contracts payable	46,318	125,921	-	172,239	-
Accrued wages and benefits	17,732	9,483	-	27,215	-
Due to other governments	84,036	5,307	-	89,343	-
Interfund loans payable	-	-	-	-	256,500
Accrued interest payable	3,155	11,576	8,713	23,444	-
Compensated absences payable	14,615	7,607	-	22,222	-
Revenue bonds payable	-	169,000	585,000	754,000	-
OWDA loans payable	74,767	552,520	-	627,287	-
OPWC loans payable	22,299	36,563	-	58,862	-
Other loans payable	84,134	-	-	84,134	-
Claims payable	-	-	-	-	1,255,675
Total current liabilities	<u>393,631</u>	<u>1,090,208</u>	<u>594,447</u>	<u>2,078,286</u>	<u>1,512,175</u>
Long-term liabilities:					
Compensated absences payable	27,143	14,128	-	41,271	-
Claims payable	-	-	-	-	244,642
Revenue bonds payable	-	3,330,000	2,359,772	5,689,772	-
OWDA loans payable	225,033	8,514,461	-	8,739,494	-
OPWC loans payable	509,604	609,735	-	1,119,339	-
Other loans payable	168,269	-	-	168,269	-
Net pension liability	1,293,788	653,166	-	1,946,954	-
Net OPEB liability	611,245	308,586	-	919,831	-
Total long-term liabilities	<u>2,835,082</u>	<u>13,430,076</u>	<u>2,359,772</u>	<u>18,624,930</u>	<u>244,642</u>
Total liabilities	<u>3,228,713</u>	<u>14,520,284</u>	<u>2,954,219</u>	<u>20,703,216</u>	<u>1,756,817</u>
Deferred inflows of resources:					
Pension	19,594	10,043	-	29,637	-
OPEB	1,659	837	-	2,496	-
Total deferred inflows of resources	<u>21,253</u>	<u>10,880</u>	<u>-</u>	<u>32,133</u>	<u>-</u>
Net position:					
Net investment in capital assets	9,455,652	2,666,329	7,939,925	20,061,906	-
Restricted for repairs and maintenance	-	-	774,431	774,431	-
Unrestricted	<u>2,335,296</u>	<u>4,117,295</u>	<u>3,719,138</u>	<u>10,171,729</u>	<u>93,861</u>
Total net position	<u>\$ 11,790,948</u>	<u>\$ 6,783,624</u>	<u>\$ 12,433,494</u>	<u>31,008,066</u>	<u>\$ 93,861</u>
Adjustment to reflect the consolidation of the internal service funds activities related to enterprise funds				<u>(144,714)</u>	
Net position of business-type activities				<u>\$ 30,863,352</u>	

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, 2019*

	Business-type Activities - Enterprise Funds			Total	Governmental Activities - Internal Service Funds
	Sewer District	Water District	Geneva State Park Lodge		
Operating revenues:					
Tap-in fees	\$ 36,874	\$ 15,794	\$ -	\$ 52,668	\$ -
Charges for services	2,876,964	4,638,445	-	7,515,409	8,191,169
Net change in operations of lodge	-	-	415,347	415,347	-
Other operating revenues	6,921	4,452	-	11,373	-
Total operating revenues	2,920,759	4,658,691	415,347	7,994,797	8,191,169
Operating expenses:					
Personal services	665,056	328,854	-	993,910	-
Fringe benefits	519,866	267,129	-	786,995	196,757
Contractual services	1,300,986	1,776,978	327,667	3,405,631	-
Materials and supplies	219,765	151,880	-	371,645	-
Claims	-	-	-	-	8,191,050
Depreciation	553,098	1,057,406	645,347	2,255,851	-
Total operating expenses	3,258,771	3,582,247	973,014	7,814,032	8,387,807
Operating income (loss)	(338,012)	1,076,444	(557,667)	180,765	(196,638)
Nonoperating revenues (expenses):					
Interest and fiscal charges	(14,370)	(516,732)	(98,719)	(629,821)	-
Interest income	74,487	-	118	74,605	-
Bed tax	-	-	50,000	50,000	-
Other nonoperating revenues	-	-	40,000	40,000	-
Rent revenue	-	-	196,803	196,803	-
Special assessments	251,137	1,296	-	252,433	-
Reserve requirement receipts	-	-	571,895	571,895	-
Total nonoperating revenues (expenses)	311,254	(515,436)	760,097	555,915	-
Income (loss) before contributions and transfers	(26,758)	561,008	202,430	736,680	(196,638)
Transfer in	-	-	125,000	125,000	3,200
Capital contributions	47,166	300,725	374,706	722,597	-
Change in net position	20,408	861,733	702,136	1,584,277	(193,438)
Net position at beginning of year	11,770,540	5,921,891	11,731,358		287,299
Net position at end of year	\$ 11,790,948	\$ 6,783,624	\$ 12,433,494		\$ 93,861
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds				(5,069)	
Change in net position of business-type activities				<u>\$ 1,579,208</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, 2019

	Business-type Activities - Enterprise Funds				Governmental
	Sewer District	Water District	Geneva State Park Lodge	Total	Activities - Internal Service Funds
Cash flows from operating activities:					
Cash received from customers	\$ 2,913,999	\$ 4,596,824	\$ -	\$ 7,510,823	\$ -
Net change in operation of lodge	-	-	396,288	396,288	-
Cash received from other payments	6,921	4,452	-	11,373	-
Cash received from interfund transactions	-	-	-	-	8,191,169
Cash payments for goods and services	(252,623)	(146,066)	-	(398,689)	-
Cash payments to employees	(874,756)	(465,542)	-	(1,340,298)	(170,037)
Cash payments for contractual services	(1,338,871)	(1,858,119)	(326,933)	(3,523,923)	-
Cash payments for claims	-	-	-	-	(8,102,533)
Net cash provided by (used in) operating activities	454,670	2,131,549	69,355	2,655,574	(81,401)
Cash flows from noncapital financing activities:					
Cash received from bed taxes	-	-	50,000	50,000	-
Cash received from transfers in	-	-	125,000	125,000	3,200
Cash received from contributions and donations	-	-	374,706	374,706	-
Cash received from other nonoperating	-	-	40,000	40,000	-
Cash received from rent	-	-	180,690	180,690	-
Net cash provided by noncapital financing activities	-	-	770,396	770,396	3,200
Cash flows from capital and related financing activities:					
Cash received from special assessments	218,480	81,516	-	299,996	-
Acquisition of capital assets	(440,402)	(1,058,454)	-	(1,498,856)	-
Cash received from capital reserve requirement	-	-	571,895	571,895	-
Cash payments for principal retirement	(231,200)	(765,255)	(570,000)	(1,566,455)	-
Cash payments for interest and fiscal charges	(15,433)	(517,261)	(127,350)	(660,044)	-
Cash received from loans	26,532	454,754	-	481,286	-
Cash received from capital grants	47,166	300,725	-	347,891	-
Net cash used in capital and related financing activities	(394,857)	(1,503,975)	(125,455)	(2,024,287)	-
Cash flows from investing activities:					
Interest received	74,487	-	118	74,605	-
Net cash provided by investing activities	74,487	-	118	74,605	-
Net increase (decrease) in cash and cash equivalents	134,300	627,574	714,414	1,476,288	(78,201)
Cash and cash equivalents at beginning of year	<u>3,211,497</u>	<u>3,770,576</u>	<u>2,801,212</u>	<u>9,783,285</u>	<u>1,758,842</u>
Cash and cash equivalents at end of year	<u>\$ 3,345,797</u>	<u>\$ 4,398,150</u>	<u>\$ 3,515,626</u>	<u>\$ 11,259,573</u>	<u>\$ 1,680,641</u>

- - Continued

Ashtabula County, Ohio

Statement of Cash Flows
 Proprietary Funds (Continued)
 For the Year Ended December 31, 2019

	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)	\$ (338,012)	\$ 1,076,444	\$ (557,667)	\$ 180,765	\$ (196,638)
Adjustments:					
Depreciation	553,098	1,057,406	645,347	2,255,851	-
Changes in assets, liabilities and deferred inflows/outflows:					
Change in accounts receivable	161	(57,415)	-	(57,254)	-
Change in contract receivable	-	-	(19,059)	(19,059)	-
Change in prepayments	-	-	-	-	26,720
Change in net pension asset	(370)	(38)	-	(408)	-
Change in deferred outflows of resources - pension	(243,587)	(111,811)	-	(355,398)	-
Change in deferred outflows of resources - OPEB	(32,759)	(12,525)	-	(45,284)	-
Change in accounts payable	(94,197)	(54,861)	734	(148,324)	-
Change in contracts payable	(7,611)	(14,169)	-	(21,780)	-
Change in accrued wages and benefits	3,364	2,170	-	5,534	-
Change in net pension liability	611,931	292,284	-	904,215	-
Change in deferred inflows of resources - pension	(143,397)	(76,540)	-	(219,937)	-
Change in net OPEB liability	145,303	61,980	-	207,283	-
Change in deferred inflows of resources - OPEB	(33,051)	(17,533)	-	(50,584)	-
Change in intergovernmental payable	31,584	(5,961)	-	25,623	-
Change in compensated absences payable	2,213	(7,882)	-	(5,669)	-
Change in claims payable	-	-	-	-	88,517
Net cash provided by (used in) operating activities	<u>\$ 454,670</u>	<u>\$ 2,131,549</u>	<u>\$ 69,355</u>	<u>\$ 2,655,574</u>	<u>\$ (81,401)</u>

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio

*Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2019*

	Private-Purpose Trusts	Agency
Assets:		
Equity in pooled cash and cash equivalents	\$ 387,507	\$ 6,829,044
Cash in segregated accounts	1,329,104	1,280,364
Receivables:		
Taxes	-	93,349,025
Accounts	-	4,490
Special assessments	-	3,999,477
Accrued interest	1,110	-
Intergovernmental	-	8,944,032
	1,717,721	\$ 114,406,432
Total assets	1,717,721	\$ 114,406,432
Liabilities:		
Accounts payable	53	\$ 124,520
Accrued wages and benefits	-	37,595
Intergovernmental payable	-	110,180,123
Undistributed monies	-	4,064,194
	53	\$ 114,406,432
Total liabilities	53	\$ 114,406,432
Net position:		
Held in trust for Nursing Home	50,038	
Held in trust for Children's Services	201,088	
Held in trust for Developmental Disabilities	248,268	
Held in trust for law enforcement	1,150,695	
Held in trust for scholarships	67,579	
	1,717,668	
Total net position	\$ 1,717,668	

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, 2019

	Private-Purpose Trusts
Additions:	
Investment income	\$ 11,774
Contributions and donations	1,030,316
Increase in fair value of investments	21,997
Other	2,800
Total additions	<u>1,066,887</u>
Deductions:	
Contractual services	12,359
Materials and supplies	3,910
Other operating expenses	1,206,856
Total deductions	<u>1,223,125</u>
Change in net position	(156,238)
Net position at beginning of year	<u>1,873,906</u>
Net position at end of year	<u>\$ 1,717,668</u>

See Accompanying Notes to the Basic Financial Statements

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2019

NOTE 1: DESCRIPTION OF ASHTABULA COUNTY AND REPORTING ENTITY

A. The County

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

B. Reporting Entity

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

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

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2019

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

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

Discretely Presented Component Units – The component unit columns in the financial statements identify the financial data of the County's component units, 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 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 Dawn Cragon, Ashtabula County Treasurer, 25 West Jefferson Street, Jefferson, Ohio 44047.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2019

Information related to the Northeast Ohio Regional Airport and Ashtabula County Land Reutilization Corporation is presented in Notes 26 and 27 to the basic financial statements.

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

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

The County participates in the following shared risk pool, related organizations, and jointly governed organizations. These organizations are presented in Notes 11, 20 and 21 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)
Heartland East Administrative Services Center (Heartland)
North East Ohio Network (N.E.O.N)
EASTGATE Regional Council of Governments

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2019

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

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

B. Fund Accounting

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

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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2019

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

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

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

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

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

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

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

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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2019

Fiduciary Funds – Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are distinguished from agency funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Agency funds are used to report fiduciary activities that are not required to be reported in a trust fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County’s fiduciary funds are private-purpose trust funds and agency funds. The private-purpose trust funds are for monies received and held in trust for: The Nursing Home Memorial Foundation, Children’s Services, the County Home Resident Trust Fund, the Board of Developmental Disabilities, Law Enforcement and Scholarships. The County's agency funds primarily account for property taxes, special assessments, and other “pass through” monies to be disbursed to local governments other than the County.

C. Measurement Focus

Government-Wide Financial Statements – The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the County are included on the statement of net position. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

Fund Financial Statements – All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources generally are included on the balance sheet.

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

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2019

D. Basis of Accounting

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, revenue in lieu of taxes, grants, entitlements, and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 8). Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 9), state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), fines and forfeitures, interest, grants and entitlements, charges for services and rentals.

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

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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2019

Deferred Outflows of Resources and Deferred Inflows of Resources - In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, see Notes 14 and 15 for deferred outflows of resources related the County's net pension liability and net OPEB liability, 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 position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2019, but which were levied to finance 2020 operations. These amounts have been recorded as a deferred inflow of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes, but is not limited to, sales taxes, delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

For the County, see Notes 14 and 15 for deferred inflows of resources related to the County's net pension liability and net OPEB liability, respectively. This deferred inflow of resources is only reported on the government-wide statement of net position.

E. Pooled Cash and Cash Equivalents

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

During 2019, investments were limited to money market mutual funds, federal agency securities, negotiable CDs, the State Treasury Asset Reserve of Ohio (STAR Ohio), United States Treasury Bills and donated common stock. Investments are reported at fair value, which is based on quoted market prices.

During 2019, the County invested in STAR Ohio. STAR Ohio, is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

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For 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statues 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 2019 amounted to \$1,525,238, which includes \$1,298,432 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, 2019, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

G. Materials and Supplies Inventory

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

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H. Restricted Assets

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

I. Capital Assets

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

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

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

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

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Building and improvements	40 Years	40 Years
Improvements other than buildings	20-50 Years	20-50 Years
Equipment and machinery	5-15 Years	5-15 Years
Infrastructure-sewer and water lines	50 Years	50 Years
Furniture and fixtures	15 Years	15 Years
Vehicles	6-10 Years	10 Years

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

J. Interfund Balances

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

K. Compensated Absences

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

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

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

L. Accrued Liabilities and Long-Term Obligations

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

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

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

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

O. Operating Revenues and Expenses

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

P. Interfund Activity

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

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

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

Q. Fair Value Measurements

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

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R. Bond Premiums

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

S. Estimates

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

T. Budgetary Data

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

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

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

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

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U. Payment in Lieu of Taxes

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

V. Special and Extraordinary Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Commissioners and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2019.

W. Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB liability, 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 2019, the County has implemented GASB Statement No. 95, "*Postponement of the Effective Dates of Certain Authoritative Guidance*." GASB Statement No. 95 provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. This objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

Certain provisions contained in the following pronouncements were scheduled to be implemented for the fiscal year ended December 31, 2019. Due to the implementation of GASB Statement No. 95, the effective dates of certain provisions contained in these pronouncements are postponed by one year. The County has elected to postpone implementing the following pronouncements until the fiscal year ended December 31, 2020:

- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*

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- Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*
- Statement No. 90, *Majority Equity Interests*
- Implementation Guide No. 2017-3, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*
- Implementation Guide No. 2018-1, *Implementation Guidance Update—2018*
- Implementation Guide No. 2019-2, *Fiduciary Activities*

NOTE 4: ACCOUNTABILITY

At December 31, 2019, the Drug Task Force, Adult Drug Court DOJ, County Transportation and MHRS Drug Court Grant non-major special revenue funds had deficit fund balances of \$3,668, \$1,516, \$8,586 and \$25,632, respectively. These deficits were the result of adjustments for accrued liabilities. The general fund is liable for deficit funds, and provides transfers when cash is required, rather than when accruals occur.

NOTE 5: GENEVA STATE PARK LODGE

The County has contracted with Delaware North to manage the Geneva State Park Lodge. Therefore, the operating income and expenses are not reported in these financial statements. Only the net profit or loss is reported, along with the assets, liabilities, other revenues and expenses of the Lodge. The gross operating revenues and expenses for 2019 are:

	<u>Geneva State Park</u>
<i>Operating revenues:</i>	
Total sales, including lodging, food & retail sales	\$ 8,041,902
Other income	215,590
<i>Total operating revenues</i>	<u>8,257,492</u>
<i>Operating expenses:</i>	
Cost of sales	878,849
Payroll & related expenses	3,146,281
Utilities	362,466
Other controllable expenses	2,009,112
Other non-controllable expenses	431,574
<i>Total operating expenses</i>	<u>6,828,282</u>
Operating profit	1,429,210
Interest income	55,250
Non-operating expenses	(578,083)
Management fee	(491,030)
Pre-tax profit	<u>\$ 415,347</u>

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

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

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

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

NOTE 6: BUDGETARY BASIS OF ACCOUNTING

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

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

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

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

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

	General	Motor Vehicle and Gas Tax	Public Assistance
Budget basis	\$ (191,763)	\$ (662,772)	\$ (807,536)
Net adjustment for revenue accruals	359,798	842,614	54,505
Net adjustment for expenditure accruals	(110,387)	(756,866)	(758,878)
Net adjustment for other financing sources (uses)	3,580	240,000	(6,094)
Adjustment for funds budgeted as special revenue	70,258	-	-
Adjustment for encumbrances	399,818	191,364	1,365,954
GAAP basis	<u>\$ 531,304</u>	<u>\$ (145,660)</u>	<u>\$ (152,049)</u>

	Children's Services	County Board of DD	Nursing Home
Budget basis	\$ 51,990	\$ 2,891,052	\$ (852,131)
Net adjustment for revenue accruals	147,285	2,541,785	96,101
Net adjustment for expenditure accruals	127,852	(2,762,196)	(59,971)
Adjustment for encumbrances	324,253	375,013	437,047
GAAP basis	<u>\$ 651,380</u>	<u>\$ 3,045,654</u>	<u>\$ (378,954)</u>

NOTE 7: DEPOSITS AND INVESTMENTS

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

Protection of the 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:

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1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury, or any other obligation guaranteed as to principal or interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States.
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank and Federal Home Loan Mortgage Corporation. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
4. Bonds and other obligations of the State of Ohio, 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;
8. Up to twenty-five percent of the County's average portfolio in either of the following
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and mature within 270 days after purchase.
 - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.
9. Fifteen percent of the County's total average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
10. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rate commercial paper; and

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11. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers acceptances, 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 \$22,779,656. Based on the criteria of GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2019, \$15,596,108 of the County's bank balance of \$24,048,598 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.

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 2019, 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.

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Investments

Investments are reported at fair value. As of December 31, 2019, 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	\$ 5,178,137	\$ 3,669,142	\$ 1,261,528	\$ 247,467
Common Stock	82,645	82,645	-	-
Money Market Mutual Fund	2,356,314	2,356,314	-	-
US Treasury Bills	595,000	595,000	-	-
Federal Home Loan Mortgage Corporation Bonds	14,976,060	1,999,820	4,984,940	7,991,300
Federal Farm Credit Bonds	1,998,690	-	998,570	1,000,120
Federal National Mortgage Association Bonds	2,994,280	1,995,800	998,480	-
Federal Home Loan Mortgage Bank Bonds	5,996,760	-	1,998,120	3,998,640
Amortized Cost:				
STAR Ohio	16,042,224	16,042,224	-	-
Total Investments	\$ 50,220,110	\$ 26,740,945	\$ 10,241,638	\$ 13,237,527

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), U.S. Treasury Bills and negotiable certificates of deposit are valued using quoted prices in markets that are not considered to be active, dealer quotations or alternative pricing sources for similar assets or liabilities for which all significant inputs are observable, either directly or indirectly (Level 2 inputs).

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

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

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Credit Risk The County's investments in federal agencies and in the money market mutual funds were rated AA+ by Standard & Poor's and Fitch Ratings and AAA by Moody's Investors Service. Standard & Poor's has assigned STAR Ohio an AAAM money market rating. The County has no investment policy that addresses credit risk.

Concentration of Credit Risk The County has some limits on amounts that may be invested in any one issuer, as detailed above. None of those limits have been exceeded at December 31, 2019. The following is the County's investment allocation at December 31, 2019:

<u>Measurement\Investment Type</u>	<u>Measurement Value</u>	<u>Percent of Total</u>
Fair Value:		
Negotiable CDs	\$ 5,178,137	10.3%
Federal National Mortgage Assoc. Bonds	2,994,280	6.0%
Federal Home Loan Bank Bonds	5,996,760	11.9%
Federal Farm Credit Bonds	1,998,690	4.0%
Federal Home Loan Mortgage Corp. Bonds	14,976,060	29.8%
U.S. Treasury Bills	595,000	1.2%
Money Market Mutual Funds	2,356,314	4.7%
Common Stock	82,645	0.2%
Amortized Cost:		
STAR Ohio	16,042,224	31.9%
Total Investments	<u>\$ 50,220,110</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, 2019:

Cash and Investments per Note Disclosure

Carrying amount of deposits	\$22,779,656
Investments	<u>50,220,110</u>
Total	<u><u>\$72,999,766</u></u>

Cash and Investments per Statement of Net Position

Governmental activities	\$51,914,174
Business-type activities	11,259,573
Private-purpose trust funds	1,716,611
Agency funds	<u>8,109,408</u>
Total	<u><u>\$72,999,766</u></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. 2019 public utility property taxes became a lien December 31, 2018, are levied after October 1, 2019, and are collected in 2020 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, 2019 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 2019 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, 2019 was \$11.52 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2019 property tax receipts were based are as follows:

	<u>Amount</u>	<u>Percent</u>
Agricultural/residential and other real estate	\$ 1,766,574,580	92.97 %
Public utility personal property	133,611,280	7.03 %
Total assessed value	<u>\$ 1,900,185,860</u>	<u>100.00 %</u>

NOTE 9: PERMISSIVE SALES AND USE TAX

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

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Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies the amount of the taxes to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. A warrant payable to the County is to be made within five days of the certification.

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

NOTE 10: RECEIVABLES

Receivables at December 31, 2019 consisted of taxes, accounts (billings for user charged services including unbilled utility services), rent, special assessments, accrued interest, alimony, child support, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Except for alimony and child support collected and distributed through an agency fund, receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Total special assessments receivable at December 31, 2019 were \$1,445,602. \$682,731 is expected to be collected in more than one year and the amount of delinquent special assessments was \$67,955.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<i>Governmental Activities</i>	
Grants	\$ 6,021,890
Motor Vehicle License Tax	1,851,702
Motor Vehicle Gas Tax	1,743,294
Homestead and Rollback	949,240
Casino Revenue	573,817
Local Government	450,531
Total	<u>\$ 11,590,474</u>

NOTE 11: SHARED RISK POOL

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

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

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Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2019 was \$399,469.

B. County Employee Benefits Consortium of Ohio, Inc.

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

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

NOTE 12: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2019, 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

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II. Property

Building and Contents – Replacement Cost	\$190,741,671
Other Property Insurance:	
Bridges	20,499,134
Contractors Equipment	3,924,370
Data Processing Equipment	100,000,000
Property in Transit	100,000
Extra Expense	1,000,000
Flood and Earthquake	100,000,000
Valuable Papers and Records	1,000,000
Automobile Physical Damage	1,000,000
Automatic Acquisition	5,000,000
Unintentional Omissions	250,000
Equipment Breakdown	100,000,000
Crime Insurance	1,000,000

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

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

In 2019, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Inc. (CEBCO) to provide hospital/medical and prescription drug coverage benefits for employees. CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the Health Insurance internal service fund by participating funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$75,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums. Incurred but not reported claims of \$1,061,306 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 \$194,369 for 2019 is accrued as a liability at year end. The reserve for future claims liability of \$244,642 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.

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The claims liability reported at December 31, 2019, 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 2018 and 2019 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2018	\$ 1,930,485	\$ 7,971,702	\$ 8,490,387	\$ 1,411,800
2019	1,411,800	8,191,050	8,102,533	1,500,317

NOTE 13: CAPITAL ASSETS

A summary of changes in capital assets during 2019 follows:

	Balance 12/31/18	Additions	Deletions	Balance 12/31/19
Governmental Activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 927,673	\$ -	\$ -	\$ 927,673
Infrastructure	116,689,716	835,947	-	117,525,663
Construction in progress	-	3,647,950	-	3,647,950
<i>Total capital assets not being depreciated</i>	<u>117,617,389</u>	<u>4,483,897</u>	<u>-</u>	<u>122,101,286</u>
<i>Capital assets being depreciated:</i>				
Buildings	33,808,237	-	-	33,808,237
Improvements other than buildings	1,493,555	-	-	1,493,555
Equipment	11,371,607	88,156	-	11,459,763
Intangibles	1,098,135	-	-	1,098,135
Vehicles	7,680,051	740,652	-	8,420,703
<i>Total capital assets being depreciated</i>	<u>55,451,585</u>	<u>828,808</u>	<u>-</u>	<u>56,280,393</u>
<i>Less Accumulated depreciation:</i>				
Buildings	(12,102,481)	(653,991)	-	(12,756,472)
Improvements other than buildings	(589,619)	(50,185)	-	(639,804)
Equipment	(6,663,934)	(546,366)	-	(7,210,300)
Intangibles	(842,807)	(98,833)	-	(941,640)
Vehicles	(4,668,036)	(489,790)	-	(5,157,826)
<i>Total accumulated depreciation</i>	<u>(24,866,877)</u>	<u>(1,839,165)</u>	<u>-</u>	<u>(26,706,042)</u>
Capital assets being depreciated, net	<u>30,584,708</u>	<u>(1,010,357)</u>	<u>-</u>	<u>29,574,351</u>
Governmental activities capital assets, net	<u>\$ 148,202,097</u>	<u>\$ 3,473,540</u>	<u>\$ -</u>	<u>\$ 151,675,637</u>

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*Depreciation expense was charged to governmental functions as follows:

Governmental activities:

General government:

Legislative and executive	\$ 449,306
Judicial	60,532
Human services	325,483
Public works	347,747
Public safety	384,516
Health	<u>271,581</u>
Total depreciation expense - governmental activities	<u>\$ 1,839,165</u>

	<u>Balance 12/31/18</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/19</u>
Business-Type Activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 218,083	\$ -	\$ -	\$ 218,083
Construction in progress	<u>863,828</u>	<u>228,169</u>	<u>(1,014,887)</u>	<u>77,110</u>
<i>Total capital assets not being depreciated</i>	<u>1,081,911</u>	<u>228,169</u>	<u>(1,014,887)</u>	<u>295,193</u>
<i>Capital assets being depreciated:</i>				
Buildings	22,914,455	-	-	22,914,455
Water and sewer system	56,549,333	2,091,879	-	58,641,212
Equipment	2,947,658	19,427	-	2,967,085
Vehicles	<u>593,270</u>	<u>174,268</u>	<u>-</u>	<u>767,538</u>
<i>Total capital assets being depreciated</i>	<u>83,004,716</u>	<u>2,285,574</u>	<u>-</u>	<u>85,290,290</u>
<i>Less Accumulated depreciation:</i>				
Buildings	(11,576,198)	(596,114)	-	(12,172,312)
Water and sewer system	(33,287,829)	(1,383,778)	-	(34,671,607)
Equipment	(871,055)	(225,466)	-	(1,096,521)
Vehicles	<u>(344,825)</u>	<u>(50,493)</u>	<u>-</u>	<u>(395,318)</u>
<i>Total accumulated depreciation</i>	<u>(46,079,907)</u>	<u>(2,255,851)</u>	<u>-</u>	<u>(48,335,758)</u>
Capital assets being depreciated, net	<u>36,924,809</u>	<u>29,723</u>	<u>-</u>	<u>36,954,532</u>
Business-Type activities capital assets, net	<u>\$ 38,006,720</u>	<u>\$ 257,892</u>	<u>\$ (1,014,887)</u>	<u>\$ 37,249,725</u>

NOTE 14: DEFINED BENEFIT PENSION PLANS

Net Pension Liability/Asset

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

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

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

A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.00% to the member's FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 3.00% COLA adjustment on the defined benefit portion of their benefit.

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

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

	State and Local	Public Safety	Law Enforcement
2019 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee ***	10.0 %	*	**
2019 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	0.0 %	0.0 %	0.0 %
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

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

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

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

The County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$4,590,149 for 2019. Of this amount, \$135,864 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS)

Plan Description - Licensed teachers participate in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS website 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 will be 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. Effective July 1, 2017, the cost-of-living adjustment was reduced to zero. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. 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.

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The DC Plan allows members to place all their member contributions and 9.53% of the 14% employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.47% of the 14% employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12% of the 14% member rate goes to the DC Plan and the remaining 2% 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 after termination of employment at age 50 or later.

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.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit to apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. For 2019, plan members were required to contribute 14% of their annual covered salary. The County was required to contribute 14%; the entire 14% was the portion used to fund pension obligations. The 2019 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$0 for 2019.

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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 the OPERS Traditional Pension Plan, Combined Plan and Member-Directed Plan, respectively, were measured as of December 31, 2018, 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, 2019, 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	0.25018100%	0.25276900%	0.16733400%	0.00917285%	
Proportion of the net pension liability/asset current measurement date	<u>0.24590000%</u>	<u>0.29693600%</u>	<u>0.16109300%</u>	<u>0.00018153%</u>	
Change in proportionate share	<u>-0.00428100%</u>	<u>0.04416700%</u>	<u>-0.00624100%</u>	<u>-0.00899132%</u>	
Proportionate share of the net pension liability	\$ 64,780,862	\$ -	\$ -	\$ 40,144	\$ 64,821,006
Proportionate share of the net pension asset	-	319,389	3,530	-	322,919
Pension expense	13,982,814	88,630	(915)	(289,205)	13,781,324

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At December 31, 2019, 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	\$ 2,988	\$ -	\$ 14,697	\$ 325	\$ 18,010
Net difference between projected and actual earnings on pension plan investments	8,792,579	68,802	1,171	-	8,862,552
Changes of assumptions	5,639,332	71,334	1,095	4,715	5,716,476
Changes in employer's proportionate percentage/ difference between employer contributions	245,914	-	-	59,730	305,644
Contributions subsequent to the measurement date	4,338,716	175,120	76,313	-	4,590,149
Total deferred outflows of resources	\$ 19,019,529	\$ 315,256	\$ 93,276	\$ 64,770	\$ 19,492,831
Deferred inflows of resources					
Differences between expected and actual experience	\$ 850,611	\$ 130,450	\$ -	\$ 173	\$ 981,234
Net difference between projected and actual earnings on pension plan investments	-	-	-	1,961	1,961
Changes in employer's proportionate percentage/ difference between employer contributions	505,263	-	-	1,371,115	1,876,378
Total deferred inflows of resources	\$ 1,355,874	\$ 130,450	\$ -	\$ 1,373,249	\$ 2,859,573

\$4,590,149 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2020.

Ashtabula County, Ohio
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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
2020	\$ 5,784,961	\$ 10,789	\$ 2,442	\$ (311,541)	\$ 5,486,651
2021	2,635,092	(2,953)	2,236	(319,853)	2,314,522
2022	815,690	(1,505)	2,271	(334,543)	481,913
2023	4,089,196	20,032	2,737	(342,542)	3,769,423
2024	-	(8,249)	2,026	-	(6,223)
Thereafter	-	(8,428)	5,251	-	(3,177)
Total	\$ 13,324,939	\$ 9,686	\$ 16,963	\$ (1,308,479)	\$ 12,043,109

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, 2018, using the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 67.

Wage inflation	3.25%
Future salary increases, including inflation COLA or ad hoc COLA	3.25% to 10.75% including wage inflation Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 3.00%, simple through 2018, then 2.15% simple
Investment rate of return	
Current measurement date	7.20%
Prior measurement date	7.50%
Actuarial cost method	Individual entry age

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Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

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

The long-term 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.

During 2018, 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 for 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 2.94% for 2018.

The allocation of investment assets with the Defined Benefit portfolio is approved by the OPERS Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed income	23.00 %	2.79 %
Domestic equities	19.00	6.21
Real estate	10.00	4.90
Private equity	10.00	10.81
International equities	20.00	7.83
Other investments	18.00	5.50
Total	100.00 %	5.95 %

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Discount Rate - The discount rate used to measure the total pension liability/asset was 7.20%, 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, 2018 was 7.50%. 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 County's proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 7.20%, as well as what the County's proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (6.20%) or one-percentage-point higher (8.20%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 95,700,171	\$ 64,780,862	\$ 39,086,637
Combined Plan	(105,680)	(319,389)	(474,132)
Member-Directed Plan	(1,550)	(3,530)	(6,198)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2019, actuarial valuation are presented below:

	July 1, 2019
Inflation	2.50%
Projected salary increases	12.50% at age 20 to 2.50% at age 65
Investment rate of return	7.45%, net of investment expenses, including inflation
Payroll increases	3.00%
Cost-of-living adjustments (COLA)	0.0%, effective July 1, 2017

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For the July 1, 2019, actuarial valuation, post-retirement mortality rates for healthy retirees 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. Post-retirement disabled 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. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the July 1, 2019 valuation are based on the results of an actuarial experience study for the period 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:

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

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

**The Target Allocation percentage is effective as of July 1, 2017. Target weights will be phased in over a 24-month period concluding on July 1, 2019.

Discount Rate - The discount rate used to measure the total pension liability was 7.45% as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on pension plan investments of 7.45% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2019.

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

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability	\$ 58,666	\$ 40,144	\$ 24,464

NOTE 15: DEFINED BENEFIT OPEB PLANS

Net OPEB Liability/Asset

The net OPEB liability/asset reported on the statement of net position represents a liability/asset to employees for OPEB. OPEB is a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. 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 OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net OPEB liability/asset represents the County's proportionate share of each OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan's fiduciary net position. The net 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 these estimates annually.

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

GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio Revised Code permits, but does not require, the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability/asset. Resulting adjustments to the net OPEB liability/asset would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

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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. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for 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. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR 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 requiring 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. Health care is not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, 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.

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Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care was 0.00% for the Traditional and Combined plans. 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 2019 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 \$30,525 for 2019. Of this amount, \$904 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 will be discontinued effective January 1, 2020. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

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 2019, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, 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 liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities.

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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	0.24698000%	0.00917285%	
Proportion of the net OPEB liability/asset current measurement date	<u>0.24404600%</u>	<u>0.00018153%</u>	
Change in proportionate share	<u>-0.00293400%</u>	<u>-0.00899132%</u>	
Proportionate share of the net OPEB liability	\$ 30,605,465	\$ -	\$ 30,605,465
Proportionate share of the net OPEB asset	-	3,007	3,007
OPEB expense	2,882,352	(8,132)	2,874,220

At December 31, 2019, 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			
Differences between expected and actual experience	\$ 10,364	\$ 273	\$ 10,637
Net difference between projected and actual earnings on OPEB plan investments	1,403,080	-	1,403,080
Changes of assumptions	986,756	63	986,819
Changes in employer's proportionate percentage/ difference between employer contributions	217,791	9,123	226,914
Contributions subsequent to the measurement date	30,525	-	30,525
Total deferred outflows of resources	<u>\$ 2,648,516</u>	<u>\$ 9,459</u>	<u>\$ 2,657,975</u>

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	OPERS	STRS	Total
Deferred inflows of resources			
Differences between expected and actual experience	\$ 83,042	\$ 153	\$ 83,195
Net difference between projected and actual earnings on OPEB plan investments	-	187	187
Changes of assumptions	-	3,297	3,297
Changes in employer's proportionate percentage/difference between employer contributions	265,254	51,801	317,055
Total deferred inflows of resources	<u>\$ 348,296</u>	<u>\$ 55,438</u>	<u>\$ 403,734</u>

\$30,525 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 the net OPEB liability in the year ending December 31, 2020.

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

	OPERS	STRS	Total
Year Ending December 31:			
2020	\$ 1,150,799	\$ (7,531)	\$ 1,143,268
2021	184,411	(7,529)	176,882
2022	227,659	(7,453)	220,206
2023	706,826	(7,430)	699,396
2024	-	(7,412)	(7,412)
Thereafter	-	(8,624)	(8,624)
Total	<u>\$ 2,269,695</u>	<u>\$ (45,979)</u>	<u>\$ 2,223,716</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.

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Projections of health care costs for financial reporting purposes are based on the substantive plan 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, 2017, rolled forward to the measurement date of December 31, 2018. 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	3.25%
Projected Salary Increases, including inflation	3.25 to 10.75% including wage inflation
Single Discount Rate:	
Current measurement date	3.96%
Prior Measurement date	3.85%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.50%
Municipal Bond Rate	
Current measurement date	3.71%
Prior Measurement date	3.31%
Health Care Cost Trend Rate	
Current measurement date	10.00% initial, 3.25% ultimate in 2029
Prior Measurement date	7.50%, initial 3.25%, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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

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.

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During 2018, 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 is 5.60% for 2018.

The allocation of investment assets with 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 table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other investments	17.00	5.57
Total	<u>100.00 %</u>	<u>5.16 %</u>

Discount Rate - A single discount rate of 3.96% was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85% was used to measure the OPEB liability on the measurement date of December 31, 2017. 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) 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 an expected rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 3.71%. 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 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

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Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.96%, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96%) or one-percentage-point higher (4.96%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB liability	\$ 39,155,796	\$ 30,605,465	\$ 23,805,691

Sensitivity of the County's Proportionate Share of the Net OPEB Liability 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 liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability 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 2019 is 10.00%. 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 3.25% in the most recent valuation.

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$ 29,418,491	\$ 30,605,465	\$ 31,972,538

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Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2019, actuarial valuation, compared with July 1, 2018, are presented below:

	July 1, 2019		July 1, 2018	
	Initial	Ultimate	Initial	Ultimate
Inflation	2.50%		2.50%	
Projected salary increases	12.50% at age 20 to 2.50% at age 65		12.50% at age 20 to 2.50% at age 65	
Investment rate of return	7.45%, net of investment expenses, including inflation		7.45%, net of investment expenses, including inflation	
Payroll increases	3.00%		3.00%	
Cost-of-living adjustments (COLA)	0.00%		0.00%	
Discounted rate of return	7.45%		7.45%	
Health care cost trends				
Medical				
Pre-Medicare	6.00%	4.00%	6.00%	4.00%
Medicare	5.00%	4.00%	5.00%	4.00%
Prescription Drug				
Pre-Medicare	9.62%	4.00%	8.00%	4.00%
Medicare	4.00%	4.00%	-5.23%	4.00%

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

For 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.

Actuarial assumptions used in the June 30, 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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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	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	<u>100.00 %</u>	

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

** The Target Allocation percentage is effective as of July 1, 2017. Target weights will be phased in over a 24-month period concluding on July 1, 2019.

Discount Rate - The discount rate used to measure the total OPEB asset was 7.45% as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.45% was used to measure the total OPEB asset as of June 30, 2019.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate - The following table represents the net OPEB asset as of June 30, 2019, calculated using the current period discount rate assumption of 7.45%, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45%) or one percentage point higher (8.45%) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 2,566	\$ 3,007	\$ 3,377
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 3,409	\$ 3,007	\$ 2,513

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NOTE 16: COMPENSATED ABSENCES

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

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 December 31, 2019

NOTE 17: LONG-TERM OBLIGATIONS

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities:			
Various Purpose Improvement & Refunding Bonds-2013	2.0% - 4.0%	\$ 18,395,000	12/1/2033
Children Services Building Imp. G.O. Bonds-2012	2.75%	800,000	8/1/2019
OPWC Loan-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
Dump Truck Loan-2018	2.50%	229,405	7/5/2021
Mack Truck Loan-2019	3.05%	240,000	4/1/2023
Energy Conservation - Lease Purchase 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-Austinburg Sewer Improv.-1998	3.20%	2,095,097	1/1/2020
OWDA Loan-Driftwood Sanitary Sewer-2000	2.00%	321,987	1/1/2019
OWDA Loan-Rome Rock Creek-2000	2.00%	359,259	7/1/2021
OWDA Loan-North Bend Sewer-2000	5.77%	196,919	7/1/2020
OWDA Loan-AshCraft Wastewater-2001	3.64%	761,353	7/1/2022
OWDA Loan-Water System #1-2004	4.34%	13,220,039	7/1/2033
OWDA Loan-Olive Drive Sewer	3.85%	79,013	7/1/2023
OWDA Loan-Waterline Construction	4.48%	1,131,604	7/1/2025
OWDA Loan-Waterline Extension 2005	4.00%	117,783	7/1/2025
OWDA Loan-Waterline Extension 2006	4.00%	459,849	7/1/2037
OWDA Loan-Austinburg Sanitary Sewers 2010	4.97%	293,321	7/1/2031
OWDA Loan-GOTL S.R. 531 Waterline Replace 2019*	2.92%	*	1/1/2040
OWDA Loan-Coffee Creek WWTP Improv. 2019*	0.00%	*	7/1/2026
OPWC Loan-Plymouth-Stumpville Road-1999	0.00%	146,000	7/1/2019
OPWC Loan-Driftwood Sanitary Sewer-2000	0.00%	316,704	1/1/2022
OPWC Loan-Lake Road Waterline Replacement-2003	0.00%	249,415	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-Eastside I/II Sewer Rehab	0.00%	257	1/1/2020
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%	*	*
OPWC Loan-Lift Station Improv./Sewer Repair*	0.00%	*	*
Equipment Loan	2.50%	420,671	7/1/2022

*Loan not finalized as of December 31, 2019

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Changes in the County's long-term obligations during 2019 were as follows:

	Outstanding 12/31/2018	Additions	(Reductions)	Outstanding 12/31/2019	Amounts Due In One Year
Governmental Activities:					
General Obligation Bonds:					
<i>Various Purpose Improvement & Refunding:</i>					
2013 Various Purpose & Refunding	\$ 14,825,000	\$ -	\$ (700,000)	\$ 14,125,000	\$ 725,000
Unamortized Premium	725,860	-	(48,661)	677,199	-
<i>Subtotal</i>	<u>15,550,860</u>	<u>-</u>	<u>(748,661)</u>	<u>14,802,199</u>	<u>725,000</u>
General Obligation Bonds (Unvoted):					
2017 Safety and Emergency System	720,000	-	(180,000)	540,000	180,000
2012 Building Improvement	81,747	-	(81,747)	-	-
<i>Subtotal</i>	<u>801,747</u>	<u>-</u>	<u>(261,747)</u>	<u>540,000</u>	<u>180,000</u>
<i>Total General Obligation Bonds</i>	<u>16,352,607</u>	<u>-</u>	<u>(1,010,408)</u>	<u>15,342,199</u>	<u>905,000</u>
OPWC Loans:					
South Windsor Road Improvements	41,250	-	(2,500)	38,750	1,250
State Road and Clay Street	37,178	-	(12,393)	24,785	6,197
Hadlock Ford	90,000	-	(5,000)	85,000	2,500
<i>Total OPWC Loans</i>	<u>168,428</u>	<u>-</u>	<u>(19,893)</u>	<u>148,535</u>	<u>9,947</u>
Other Long-Term Obligations:					
Cook Road Improvement (TIF)	51,540	-	(5,128)	46,412	5,490
Dump Truck Loan	172,054	-	(57,351)	114,703	57,351
Mack Trucks Loan	-	240,000	-	240,000	60,000
Promissory Note	267,857	-	(53,571)	214,286	53,571
Lease Purchase Agreement	-	5,195,220	(324,868)	4,870,352	279,746
Claims Payable	241,971	244,642	(241,971)	244,642	244,642
Net Pension Liability	38,751,293	26,099,519	(1,976,760)	62,874,052	-
Net OPEB Liability	25,102,176	4,583,458	-	29,685,634	-
Compensated Absences	3,048,627	801,464	(1,067,019)	2,783,072	974,075
<i>Total Other Long-Term Obligations</i>	<u>67,635,518</u>	<u>37,164,303</u>	<u>(3,726,668)</u>	<u>101,073,153</u>	<u>1,674,875</u>
<i>Total Governmental Activities</i>	<u>\$ 84,156,553</u>	<u>\$ 37,164,303</u>	<u>\$ (4,756,969)</u>	<u>\$ 116,563,887</u>	<u>\$ 2,589,822</u>

Ashtabula County, Ohio
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	Outstanding 12/31/2018	Additions	(Reductions)	Outstanding 12/31/2019	Amounts Due In One Year
Business-Type Activities:					
Revenue Bonds (Self-Supporting):					
Water System Acquisition Bonds	\$ 3,659,000	\$ -	\$ (160,000)	\$ 3,499,000	\$ 169,000
Lodge & Conference Center Refunding	3,330,000	-	(570,000)	2,760,000	585,000
Unamortized Premium	222,352	-	(37,580)	184,772	-
Total Revenue Bonds	7,211,352	-	(767,580)	6,443,772	754,000
OWDA Loans:					
Driftwood Sanitary Sewer	21,944	-	(21,944)	-	-
Rome Rock Creek	53,104	-	(20,925)	32,179	21,346
North Bend Sewer	23,704	-	(15,577)	8,127	8,127
AshCraft Wastewater	175,704	-	(47,959)	127,745	49,720
Water System #1	8,456,600	-	(429,541)	8,027,059	448,385
Olive Drive Sewer	23,351	-	(4,849)	18,502	5,037
Water Line Construction	466,751	-	(63,357)	403,394	66,227
Waterline Extension - 2005	42,680	-	(5,872)	36,808	6,110
Waterline Extension - 2006	266,871	-	(10,054)	256,817	10,452
Austinburg Sanitary Sewers 2010	148,535	-	(11,883)	136,652	11,883
GOTL S.R. 531 Waterline Replacement	-	310,724	-	310,724	-
Coffee Creek WWTP Improvements	-	8,774	-	8,774	-
Total OWDA Loans	9,679,244	319,498	(631,961)	9,366,781	627,287
OPWC Loans:					
Plymouth-Stumpville Road	3,650	-	(3,650)	-	-
Driftwood Road	47,506	-	(15,835)	31,671	7,918
Lake Road Waterline	68,588	-	(12,471)	56,117	6,236
Geneva Area Lake Road Waterline	28,803	-	(3,600)	25,203	1,800
Saybrook Water Tank Improvement	97,887	-	(21,753)	76,134	10,876
Jones/Perry/N. Market St. Waterline	82,183	-	(8,218)	73,965	4,109
Ashtabula County Water System	166,248	-	(17,500)	148,748	8,750
Generator Replacement Project	16,763	-	(1,457)	15,306	729
S.R. 534 Pump Station Replacement	27,765	-	(1,915)	25,850	958
Sanitary/Water Systems Upgrade	47,504	-	(2,795)	44,709	1,397
Meadowood WWTP	289,013	-	(16,515)	272,498	8,258
GOTL-Old Lake/534 Waterline Imp.	102,650	-	(5,132)	97,518	2,567
Eastside I/II Sewer Rehab	257	-	(257)	-	-
Holiday Camplands WWTP Imp.	75,385	-	(3,866)	71,519	1,933
Meadowood Sanitary Imp.	82,571	-	(4,129)	78,442	2,064
Waterline Replacement/Lift Station Reh	-	50,696	(1,267)	49,429	1,267
S.R. 531 Waterline Replacement GOTL	-	93,334	-	93,334	-
Lift Station Imp. and Sewer Repair	-	17,758	-	17,758	-
Total OPWC Loans	1,136,773	161,788	(120,360)	1,178,201	58,862
Other Long-Term Obligations:					
Net Pension Liability	1,042,739	904,215	-	1,946,954	-
Net OPEB Liability	712,548	207,283	-	919,831	-
Equipment loan	336,537	-	(84,134)	252,403	84,134
Compensated Absences	69,162	18,538	(24,207)	63,493	22,222
Total Other Long-Term Obligations	2,160,986	1,130,036	(108,341)	3,182,681	106,356
Total Business-Type Activities	\$ 20,188,355	\$ 1,611,322	\$ (1,628,242)	\$ 20,171,435	\$ 1,546,505

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General obligation bonds are direct obligations of the County and will be paid from the general bond retirement debt service fund using property tax revenues. The Ohio Public Works Commission (OPWC) loans will be paid from a special revenue fund using gasoline tax revenue.

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

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

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

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

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

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

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

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

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

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

The Dump Truck loan will be repaid from the motor vehicle and gas tax fund.

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

During 2019, the County entered into a lease purchase 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 sewer district improvement revenue bonds, water system acquisition bonds, Ohio Water Development Authority (OWDA) and the Ohio Public Works Commission (OPWC) loans will be paid from revenues derived by the County from the operation of the sewer and water funds.

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

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

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

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

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Compensated absences reported in the “compensated absences payable” account will be paid from the fund from which the employees’ salaries are paid. These funds include, but are not limited to, the general fund, motor vehicle and gas tax, dog and kennel, public assistance, children services, child support enforcement, real estate assessment, solid waste planning, board of developmental disabilities, nursing home, community corrections placement, youth services, delinquent real estate tax assessment collection, special probation, mental health and recovery services board, court special projects, emergency management agency, emergency 911 calling, drug task force, Ohio crime victims, certificate of title administration, sewer district, and water district.

The County’s net pension liability and net OPEB liability are discussed in Notes 14 & 15, 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		Lease Purchase Agreement		Other Long-Term Obligations		OPWC Loans
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2020	\$ 905,000	\$ 546,831	\$ 279,746	\$ 156,032	\$ 176,412	\$ 17,279	\$ 9,947
2021	920,000	514,681	288,912	146,866	176,819	12,183	19,892
2022	925,000	481,931	298,377	137,400	119,894	7,556	13,696
2023	515,000	441,531	308,154	127,624	120,351	4,331	7,500
2024	920,000	420,931	318,250	117,528	7,265	1,312	7,500
2025 - 2029	8,265,000	1,297,355	1,754,660	424,229	14,660	1,006	37,500
2030 - 2034	2,215,000	167,825	1,622,253	120,858	-	-	37,500
2035 - 2037	-	-	-	-	-	-	15,000
Total	<u>\$ 14,665,000</u>	<u>\$ 3,871,085</u>	<u>\$ 4,870,352</u>	<u>\$ 1,230,537</u>	<u>\$ 615,401</u>	<u>\$ 43,667</u>	<u>\$ 148,535</u>

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

Year	Non-tax Refunding Bonds		Revenue Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2020	\$ 585,000	\$ 104,550	\$ 169,000	\$ 137,263	\$ 627,287	\$ 348,334	\$ 58,862
2021	605,000	87,000	173,000	130,514	634,001	324,569	117,722
2022	630,000	62,800	181,000	123,566	622,660	300,285	109,802
2023	650,000	37,600	187,000	116,321	618,969	276,280	101,886
2024	290,000	11,600	197,000	108,798	642,718	251,802	80,130
2025 - 2029	-	-	1,102,000	419,788	3,206,184	887,935	307,702
2030 - 2034	-	-	1,342,000	180,337	2,647,289	196,750	183,969
2035 - 2039	-	-	148,000	2,938	48,175	2,869	107,036
Total	<u>\$ 2,760,000</u>	<u>\$ 303,550</u>	<u>\$ 3,499,000</u>	<u>\$ 1,219,525</u>	<u>\$ 9,047,283</u>	<u>\$ 2,588,824</u>	<u>\$ 1,067,109</u>

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Year	Equipment Loan	
	Principal	Interest
2020	\$ 84,134	\$ 6,310
2021	84,134	4,207
2022	84,135	2,103
Total	<u>\$ 252,403</u>	<u>\$ 12,620</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, 2019, the County had an unvoted debt margin of \$7,311,973, and a direct debt margin of \$34,314,761.

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 2039. 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 \$839,134. Principal and interest paid and total net revenues for the current year were \$154,121 and \$587,876, 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 2038. 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 \$17,013,197. Principal and interest paid and total net revenues for the current year were \$1,273,978 and \$2,435,871, respectively.

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The County has pledged all future Geneva State Park lodge revenues, net of specified operating expenses, to repay the nontax revenue refunding bonds. In addition to the pledged operating revenues, a 2 percent bed tax levied by the Ashtabula County Convention and Facilities Authority. Further, up to two-thirds of the County's real estate transfer tax revenue received by the general fund can be used to repay the debt. Proceeds from the original bonds provided financing for the construction of the building and start-up of the business. The refunding bonds are payable through 2024. Annual principal and interest payments on the debt issues are expected to require 100 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$3,063,550. Principal and interest paid and total net revenues for the current year were \$697,350 and \$1,321,202, respectively.

Conduit Debt Obligations From time to time, the County has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. These bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2019, there were no industrial revenue bonds outstanding.

NOTE 18: LOAN PAYABLE

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

In the current year, the loan payment included \$28,789 of principal and \$1,771 interest paid. The following summary is of the 503 Corporation's future annual principal and interest requirements to retire the FMHA long-term obligations:

Year	FHMA Loan		
	Principal	Interest	Total
2020	\$29,078	\$1,770	\$30,848
2021	29,368	1,480	30,848
2022	29,662	1,186	30,848
2023	29,959	889	30,848
2024	59,237	590	59,827
Total	\$177,304	\$5,915	\$183,219

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NOTE 19: INTERFUND TRANSFERS AND BALANCES

A. *Interfund Transfers*

Interfund transfers for the year ended December 31, 2019, consisted of the following:

<u>Transfers To</u>	<u>Transfers From</u>				<u>Totals</u>
	<u>General</u>	<u>Public Assistance</u>	<u>Nursing Home</u>	<u>Other Governmental Funds</u>	
<u>Governmental</u>					
Public Assistance	\$ 127,000	\$ -	\$ -	\$ 704,006	\$ 831,006
Other Governmental Funds	721,705	315,607	203,213	356,468	1,596,993
Total Governmental	848,705	315,607	203,213	1,060,474	2,427,999
<u>Business-Type</u>					
Geneva State Park Lodge	125,000	-	-	-	125,000
Internal Service	3,200	-	-	-	3,200
Total Business-Type	128,200	-	-	-	128,200
Government-wide Total	<u>\$ 976,905</u>	<u>\$ 315,607</u>	<u>\$ 203,213</u>	<u>\$ 1,060,474</u>	<u>\$ 2,556,199</u>

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

B. *Interfund balances*

Interfund balances consisted of the following at December 31, 2019, as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	\$ 102,965
General fund	Workers' compensation internal service fund	256,500
Nonmajor governmental funds	General fund	12,531
Total interfund loans		<u>\$ 371,996</u>

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

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

NOTE 20: RELATED ORGANIZATIONS

A. Ashtabula County District Library

The Ashtabula County Commissioners are responsible for appointing a voting majority of the Ashtabula County District Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County 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 2019.

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 21: JOINTLY GOVERNED ORGANIZATIONS

A. Northeast Ohio Community Alternative Program Facility

The Northeast Ohio Community Alternative Program Facility (NEOCAP) is a community based corrections facility that 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 2019, the County did not contribute to the Family and Children First Council.

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

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

D. Heartland East Administrative Services Center (Heartland)

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

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 2019, the County Board of Developmental Disabilities contributed \$2,648,710.

F. EASTGATE Regional Council of Governments

The EASTGATE Regional Council of Governments is a jointly governed organization created under the provisions of Chapter 167, Ohio Revised Code. EASTGATE is organized as a voluntary organization of local government subdivisions in Ashtabula, Columbiana, Mahoning and Trumbull counties. Each of the participating counties has equal representation and no financial responsibility. EASTGATE's purpose is to foster a cooperative effort in regional planning, programming, and the implementation of regional plans and programs. It is a forum for the discussion and study of common problems of a regional nature and for the development of policy and action recommendations relating thereto. The County paid membership dues totaling \$37,554 in 2019. Financial statements can be obtained from the EASTGATE Regional Council of Governments, 5121 Mahoning Ave., Austintown, Ohio 44515.

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NOTE 22: 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 23: TAX ABATEMENTS

As of December 31, 2019, 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.

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The County has entered into agreements to abate property taxes through the Ezone program. During 2019, 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	\$ 715

The County has entered into agreements to reduce property taxes through the CRA program. During 2019, 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	\$ 11,008

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 2019, 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	\$ 10,669
City of Conneaut	8,596
Village of Andover	6,331
Village of Geneva on the Lake	217
Village of Orwell	1,142
Total	<u>\$ 26,955</u>

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Ashtabula County, Ohio
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NOTE 24: 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	\$ -	\$ 172,094	\$ -	\$ -
Prepays	133,156	120,000	-	-
Loans	-	-	-	-
Unclaimed monies	661,354	-	-	-
Total nonspendable	794,510	292,094	-	-
Restricted:				
Public assistance/human services	-	-	645,633	-
Roads & bridges	-	3,153,636	-	-
Health programs	-	-	-	-
Judicial/public safety programs	-	-	-	-
Economic development	-	-	-	-
Children's services	-	-	-	3,046,712
General government operations	-	-	-	-
Lodge	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Total restricted	-	3,153,636	645,633	3,046,712
Committed:				
Debt service	-	-	-	-
Economic development	463,690	-	-	-
Board of elections	30,312	-	-	-
Budget stabilization	1,665,000	-	-	-
Total committed	2,159,002	-	-	-
Assigned:				
Encumbrances	171,253	-	-	-
Subsequent year's appropriations	1,371,499	-	-	-
Other purposes	76,723	-	-	-
Total assigned	1,619,475	-	-	-
Unassigned (deficit)	4,739,030	-	-	-
Total fund balances	\$ 9,312,017	\$ 3,445,730	\$ 645,633	\$ 3,046,712

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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	\$ -	\$ 38,324	\$ -	\$ 210,418
Prepays	-	-	-	253,156
Loans	-	-	1,658,576	1,658,576
Unclaimed monies	-	-	-	661,354
Total nonspendable	-	38,324	1,658,576	2,783,504
Restricted:				
Public assistance/human services	9,534,584	1,633,364	5,589,763	17,403,344
Roads & bridges	-	-	-	3,153,636
Health programs	-	-	1,262,351	1,262,351
Judicial/public safety programs	-	-	4,540,420	4,540,420
Economic development	-	-	1,287,230	1,287,230
Children's services	-	-	1,015,258	4,061,970
General government operations	-	-	2,972,450	2,972,450
Lodge	-	-	179,623	179,623
Capital projects	-	-	4,031,879	4,031,879
Other purposes	-	-	417,146	417,146
Total restricted	9,534,584	1,633,364	21,296,120	39,310,049
Committed:				
Debt service	-	-	556,414	556,414
Economic development	-	-	-	463,690
Board of elections	-	-	-	30,312
Budget stabilization	-	-	-	1,665,000
Total committed	-	-	556,414	2,715,416
Assigned:				
Encumbrances	-	-	-	171,253
Subsequent year's appropriations	-	-	-	1,371,499
Other purposes	-	-	-	76,723
Total assigned	-	-	-	1,619,475
Unassigned (deficit)	-	-	(39,402)	4,699,628
Total fund balances	\$ 9,534,584	\$ 1,671,688	\$ 23,471,708	\$ 51,128,072

NOTE 25: SUBSEQUENT EVENT

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and the investments of the pension and other employee benefit plan in which the County participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

NOTE 26: NORTHEAST OHIO REGIONAL AIRPORT- COMPONENT UNIT

A. Description of Northeast Ohio Regional Airport and Reporting Entity

The Airport

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

B. Summary of Significant Accounting Policies

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

1. Measurement Focus and Basis of Accounting

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

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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 represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the Airport, deferred outflows of resources are reported on the statement of net position for pension 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 position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the Airport, deferred inflows of resources were reported for pension 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 2019 amounted to \$536.

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.

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4. Fuel Inventory

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

5. Capital Assets

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

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.

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 2019, the Airport has implemented Governmental Accounting Standards Board (GASB) Statement No. 83, “Certain Asset Retirement Obligations”, Statement No. 84, “Fiduciary Activities”, Statement No. 88, “Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements”, and GASB Statement No. 90, “Majority Equity Interest—an amendment of GASB Statement No. 14 and No. 61”.

GASB Statement No. 83, Certain Asset Retirement Obligations, addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement.

GASB Statement No. 84, Fiduciary Activities, aims to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

GASB Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements, aims to improve the information that is disclosed in notes to financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement also requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
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GASB Statement No. 90, Majority Equity Interest - an amendment of GASB Statement No. 14 and No. 61, aims to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units.

D. Deposits and Investments

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

Custodial credit risk is the risk that, in the event of bank failure, the Airport 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 2019, 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.

At year-end, the carrying amount of the Airport's deposits was \$380,048, of which \$675 was cash on hand. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2019, all of the Airport's bank balance of \$387,336 was covered by the Federal Deposit Insurance Corporation.

E. Operating Lease Agreements

In prior years, the Airport entered into two operating lease agreements for hangar improvements. The hangar improvements were paid for by tenants in exchange for the free use of the hangars for an agreed upon number of years. When these hangar agreements expire, the assets will revert to the Airport and will be capitalized at their current fair market value. The Airport will recognize a gain or loss on the expired lease transactions, which is the difference between the leases receivable being carried on the Airport's statement of net position and the fair market value of the assets acquired.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2019

F. Long-Term Debt

In 2005 the Airport issued revenue bonds where the government income derived from the constructed assets will be used to retire the debt. The interest rate on the revenue bonds is 4.125 percent and they are scheduled to mature in 2035. Changes in the long-term obligations during 2019 were as follows:

	Amount Outstanding 12/31/18	Additions	Reductions	Amount Outstanding 12/31/19	Amount Due in One Year
Business-Type Activities:					
Revenue Bonds	\$ 948,078	\$ -	\$ -	\$ 948,078	\$ 81,000
Net Pension Liability	179,628	13,731	-	193,359	-
Net OPEB Liability	116,194	-	(30,406)	85,788	-
<i>Total Business-Type Activities</i>	<u>\$ 1,243,900</u>	<u>\$ 13,731</u>	<u>\$ (30,406)</u>	<u>\$ 1,227,225</u>	<u>\$ 81,000</u>

The annual requirements to retire this debt are as follows:

Year	2005 Revenue Bonds		
	Principal	Interest	Total
2020	\$ 81,000	\$ 83,338	\$ 164,338
2021	43,100	39,146	82,246
2022	44,800	37,368	82,168
2023	46,700	35,520	82,220
2024	48,600	33,594	82,194
2025 - 2029	285,100	136,199	421,299
2030 - 2034	325,900	74,658	400,558
2035	72,878	6,386	79,264
Total	<u>\$ 948,078</u>	<u>\$ 446,209</u>	<u>\$ 1,394,287</u>

G. Defined Benefit Pension Plans

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

The Airport's contractually required contribution was \$18,166 for 2019.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2019

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, 2018, 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	0.00114500%
Proportion of the net pension liability current measurement date	<u>0.00070600%</u>
Change in proportionate share	<u>-0.00043900%</u>
Proportionate share of the net pension liability	\$ 193,359
Pension expense	33,362

At December 31, 2019, 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	\$ 9
Changes of assumptions	16,831
Net difference between projected and actual earnings on pension plan investments	26,247
Changes in proportionate share and difference between Airport contributions and proportionate share of contributions	18,731
Airport contributions subsequent to the measurement date	<u>18,166</u>
Total deferred outflows of resources	<u>\$ 79,984</u>
Deferred inflows of resources	
Differences between expected and actual experience	\$ 2,539
Difference between employer contributions and proportionate share of contributions	<u>49,763</u>
Total deferred inflows of resources	<u>\$ 52,302</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2019

\$18,166 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

		OPERS
Year Ending December 31:		
2020	\$	9,751
2021		(17,638)
2022		5,198
2023		12,205
Total	\$	9,516

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

Sensitivity of the Airport's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the Airport's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.2 percent, as well as what the Airport's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
Airport's proportionate share of the net pension liability	\$ 285,648	\$ 193,359	\$ 116,667

H. Other Postemployment Benefits (OPEB)

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 \$0 for 2019.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2019

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

The net OPEB liability was measured as of December 31, 2018 and the total OPEB liability used to calculate the new OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to December 31, 2018 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 liability 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:

	OPERS
Proportion of the net OPEB liability prior measurement date	0.00107000%
Proportion of the net OPEB liability current measurement date	<u>0.00065800%</u>
Change in proportionate share	<u><u>-0.00041200%</u></u>
Proportionate share of the net OPEB liability	\$ 85,788
OPEB expense	4,104

At December 31, 2019, the Airport reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
Deferred outflows of resources	
Differences between expected and actual experience	\$ 28
Changes of assumptions	2,767
Net difference between projected and actual earnings on pension plan investments	3,934
Changes in proportionate share and difference between Airport contributions and proportionate share of contributions	<u>12,125</u>
Total deferred outflows of resources	<u><u>\$ 18,854</u></u>
Deferred inflows of resources	
Differences between expected and actual experience	\$ 232
Changes in proportion and differences between employer contributions and proportionate share of contributions	<u>30,004</u>
Total deferred inflows of resources	<u><u>\$ 30,236</u></u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2019

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, 2020. 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:		
2020	\$	(595)
2021		(12,970)
2022		200
2023		<u>1,983</u>
Total	<u>\$</u>	<u>(11,382)</u>

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

Sensitivity of the Airport's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following table presents the Airport's proportionate share of the net OPEB liability calculated using the current period discount rate assumption of 3.96 percent, as well as what the Airport's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96 percent) or one-percentage-point higher (4.96 percent) than the current rate:

	<u>1% Decrease</u>	<u>Current</u>	<u>Discount Rate</u>		<u>1% Increase</u>
	(2.96%)		(3.96%)		(4.96%)
Airport's proportionate share of the net OPEB liability	\$ 109,754	\$	85,788	\$	66,728

Sensitivity of the Airport's Proportionate Share of the Net OPEB Liability 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 liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent 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 2019 is 10.00 percent. 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 3.25 percent in the most recent valuation.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2019

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
Airport's proportionate share of the net OPEB liability	\$ 82,461	\$ 85,788	\$ 89,620

I. Capital Assets

A summary of the Airport's capital assets at December 31, 2019 follows:

	Balance 12/31/2018	Additions	Deletions	Balance 12/31/2019
<i>Capital assets not being depreciated:</i>				
Land	\$ 693,478	\$ -	\$ -	\$ 693,478
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	2,822,567	125,220	-	2,947,787
Improvements other than Buildings	13,452,007	-	-	13,452,007
Vehicles	709,296	27,962	(4,375)	732,883
Furniture and Equipment	245,154	-	-	245,154
<i>Total capital assets being depreciated:</i>	<u>17,229,024</u>	<u>153,182</u>	<u>(4,375)</u>	<u>17,377,831</u>
<i>Less accumulated depreciation:</i>				
Buildings and Improvements	(773,792)	(75,509)	-	(849,301)
Improvements other than Buildings	(1,417,257)	(355,120)	-	(1,772,377)
Vehicles	(492,466)	(22,058)	4,375	(510,149)
Furniture and Equipment	(161,525)	(15,440)	-	(176,965)
<i>Total accumulated depreciation</i>	<u>(2,845,040)</u>	<u>(468,127)</u>	<u>4,375</u>	<u>(3,308,792)</u>
<i>Total capital assets being depreciated, net</i>	<u>14,383,984</u>	<u>(314,945)</u>	<u>-</u>	<u>14,069,039</u>
Total Capital Assets, Net	<u>\$ 15,077,462</u>	<u>\$ (314,945)</u>	<u>\$ -</u>	<u>\$ 14,762,517</u>

J. Risk Management

The Airport maintains commercial insurance for the following risks:

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

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

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2019

K. Contingent Liability

The Airport receives financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits may require refunding to grantor agencies. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements included herein or on the overall financial position of the Airport as of December 31, 2019.

L. Contributions and Donations

The Airport receives significant contributions and donations which help it to operate. During 2019, the Airport received \$183,750 from the County and \$400,073 from other donors.

M. Other Employee Benefits

Full time employees are eligible for one paid personal absence day annually which can be used for personal business. Employees are also eligible for five paid sick days, which can be used for illness or sickness. Employment anniversary dates are used in establishing eligibility. The banked liability has no value for time off or for payment of unused days upon termination. Therefore, there was no liability for accrued by unused personal or sick days as of December 31, 2019.

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, 2019.

N. Subsequent Events

On September 12, 2019, the Board of Directors passed a resolution approving the Airport to omit the fiscal year 2019 annual principal and interest payment on its outstanding revenue bond because the cost to operate and maintain the Airport exceeded its operating revenues. The Airport is not obligated to make Bond Debt Service payments unless operating revenues exceed maintenance and operating expenses.

NOTE 27: 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, 2019

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 2019, 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, 2019, the Corporation held no parcels in trust.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2019

6. *Accrued Liabilities*

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

7. *Net Position*

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Corporation had no restricted net position at December 31, 2019.

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.

Ashtabula County, Ohio
Notes to the Basic Financial Statements
 December 31, 2019

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 \$275,718. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2019, \$250,000 of the Corporation's bank balance of \$275,718 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, 2019, the Corporation had the following investments:

<u>Measurement / Investment Type</u>	<u>Investment Maturities</u>	
	<u>Measurement Value</u>	<u>12 Months or Less</u>
Amortized Cost:		
STAR Ohio	\$ 354,669	\$ 354,669
Total Investments	<u>\$ 354,669</u>	<u>\$ 354,669</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, 2019:

<u>Cash and Investments per Note Disclosure</u>		<u>Cash and Investments per Statement of Net Position</u>	
Carrying amounts of deposits	\$ 275,718	Land Reutilization Corp.	<u>\$ 630,387</u>
Investments	<u>354,669</u>		
Total Investments	<u>\$ 630,387</u>	Total	<u>\$ 630,387</u>

Ashtabula County, Ohio
Notes to the Basic Financial Statements
December 31, 2019

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 2019, 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, 2019, this amount totaled \$143,387.

Pursuant to a contract for services agreement approved by the Board of Directors, for December 31, 2019, the Corporation incurred \$44,533 to personnel and related charges to the Ashtabula County Treasurer's Office.

F. Litigation

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

G. Debt

The Corporation has minimal debt with the Ashtabula County Port Authority attributable to loans associated with NIP. The debt was associated with the demolition of properties in the program and totals \$80 as of December 31, 2019.

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2019

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 2019 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:

2019		2018		2017	
Centerline Miles	Average PCR	Centerline Miles	Average PCR	Centerline Miles	Average PCR
347	70.0	347	71.6	347	71.2

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
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
2012	4,694,191	4,196,668	497,523
2011	4,871,000	4,448,094	422,906
2010	4,342,011	1,737,883	2,604,128

Ashtabula County, Ohio
Required Supplementary Information
Condition Assessments of the County's Infrastructure
December 31, 2019

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:

2019		2018		2017	
Number of Bridges & Culverts	Average Condition Ranking	Number of Bridges & Culverts	Average Condition Ranking	Number of Bridges & Culverts	Average Condition Ranking
917	7.5	916	7.6	912	7.4

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
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
2012	1,477,254	1,314,165	163,089
2011	1,355,850	1,004,786	351,064
2010	1,368,193	1,242,650	125,543

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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 Six Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<i>Traditional Plan:</i>				
County's proportion of the net pension liability	0.245900%	0.250181%	0.246396%	0.252483%
County's proportionate share of the net pension liability	\$ 64,780,862	\$ 37,777,128	\$ 53,833,902	\$ 42,295,953
County's covered payroll	\$ 32,191,329	\$ 31,810,062	\$ 30,947,158	\$ 30,551,500
County's proportionate share of the net pension liability as a percentage of its covered payroll	201.24%	118.76%	173.95%	138.44%
Plan fiduciary net position as a percentage of the total pension liability	74.70%	84.66%	77.25%	81.08%
<i>Combined Plan:</i>				
County's proportion of the net pension asset	0.296936%	0.252769%	0.226356%	0.230850%
County's proportionate share of the net pension asset	\$ 319,389	\$ 331,200	\$ 121,213	\$ 108,644
County's covered payroll	\$ 1,215,329	\$ 1,004,346	\$ 881,100	\$ 754,692
County's proportionate share of the net pension asset as a percentage of its covered payroll	26.28%	32.98%	13.76%	14.40%
Plan fiduciary net position as a percentage of the total pension asset	126.64%	137.28%	116.55%	116.90%
<i>Member Directed Plan:</i>				
County's proportion of the net pension asset	0.161093%	0.167334%	0.160331%	0.172613%
County's proportionate share of the net pension asset	\$ 3,530	\$ 5,621	\$ 643	\$ 660
County's covered payroll	\$ 885,990	\$ 882,410	\$ 656,808	\$ 961,325
County's proportionate share of the net pension asset as a percentage of its covered payroll	0.40%	0.64%	0.10%	0.07%
Plan fiduciary net position as a percentage of the total pension asset	113.42%	124.46%	103.40%	103.91%

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

	2015	2014
	0.255711%	0.255711%
\$	29,819,485	\$ 29,145,963
\$	30,450,517	\$ 28,367,013
	97.93%	102.75%
	86.45%	86.36%
	0.214598%	0.214598%
\$	79,887	\$ 21,772
\$	784,433	\$ 797,392
	10.18%	2.73%
	114.83%	104.56%
	n/a	n/a
	n/a	n/a
	n/a	n/a
	n/a	n/a
	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 Six Years

	2019	2018	2017	2016
County's proportion of the net pension liability	0.00018153%	0.00917285%	0.00886564%	0.00865455%
County's proportionate share of the net pension liability	\$ 40,144	\$ 2,016,904	\$ 2,106,052	\$ 2,896,939
County's covered-employee payroll	\$ 597,664	\$ 950,264	\$ 932,629	\$ 934,936
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	6.72%	212.25%	225.82%	309.85%
Plan fiduciary net position as a percentage of the total pension liability	77.40%	77.30%	75.30%	66.80%

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

<u>2015</u>	<u>2014</u>
0.00855031%	0.00855031%
\$ 2,363,056	\$ 1,999,921
\$ 885,993	\$ 754,185
266.71%	265.18%
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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 4,338,716	\$ 4,506,786	\$ 4,135,308	\$ 3,713,659
Contributions in relation to the contractually required contribution	<u>(4,338,716)</u>	<u>(4,506,786)</u>	<u>(4,135,308)</u>	<u>(3,713,659)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 30,990,829	\$ 32,191,329	\$ 31,810,062	\$ 30,947,158
Contributions as a percentage of covered payroll	14.00%	14.00%	13.00%	12.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 175,120	\$ 170,146	\$ 130,565	\$ 105,732
Contributions in relation to the contractually required contribution	<u>(175,120)</u>	<u>(170,146)</u>	<u>(130,565)</u>	<u>(105,732)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 1,250,857	\$ 1,215,329	\$ 1,004,346	\$ 881,100
Contributions as a percentage of covered payroll	14.00%	14.00%	13.00%	12.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 76,313	\$ 88,599	\$ 88,241	\$ 78,817
Contributions in relation to the contractually required contribution	<u>(76,313)</u>	<u>(88,599)</u>	<u>(88,241)</u>	<u>(78,817)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 763,130	\$ 885,990	\$ 882,410	\$ 656,808
Contributions as a percentage of covered payroll	10.00%	10.00%	10.00%	12.00%

Note: Information prior to 2010 for the County's combined plan and prior to 2015 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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 3,666,180	\$ 3,654,062	\$ 3,687,712	\$ 3,225,715	\$ 3,484,935	\$ 3,087,169
<u>(3,666,180)</u>	<u>(3,654,062)</u>	<u>(3,687,712)</u>	<u>(3,225,715)</u>	<u>(3,484,935)</u>	<u>(3,087,169)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 30,551,500	\$ 30,450,517	\$ 28,367,015	\$ 32,257,150	\$ 34,849,350	\$ 34,609,518
12.00%	12.00%	13.00%	10.00%	10.00%	8.92%
\$ 90,563	\$ 94,132	\$ 103,661			
<u>(90,563)</u>	<u>(94,132)</u>	<u>(103,661)</u>			
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			
\$ 754,692	\$ 784,433	\$ 797,392			
12.00%	12.00%	13.00%			
\$ 115,359					
<u>(115,359)</u>					
<u>\$ -</u>					
\$ 961,325					
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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ -	\$ 83,673	\$ 133,037	\$ 130,568
Contributions in relation to the contractually required contribution	<u>-</u>	<u>(83,673)</u>	<u>(133,037)</u>	<u>(130,568)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ -	\$ 597,664	\$ 950,264	\$ 932,629
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%

See Accompanying Notes to the Required Supplementary Information

2015	2014	2013	2012	2011	2010
\$ 130,891	\$ 124,039	\$ 98,044	\$ 100,405	\$ 144,925	\$ 148,120
(130,891)	(124,039)	(98,044)	(100,405)	(144,925)	(148,120)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 934,936	\$ 954,146	\$ 754,185	\$ 772,346	\$ 1,114,808	\$ 1,139,385
14.00%	13.00%	13.00%	13.00%	13.00%	13.00%

Ashtabula County, Ohio

Schedules of Required Supplementary Information

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

Last Three Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's proportion of the net OPEB liability	0.244046%	0.246980%	0.241596%
County's proportionate share of the net OPEB liability	\$ 30,605,465	\$ 25,814,724	\$ 23,478,094
County's covered payroll	\$ 34,292,648	\$ 33,696,818	\$ 32,485,066
County's proportionate share of the net OPEB liability as a percentage of its covered payroll	89.25%	76.61%	72.27%
Plan fiduciary net position as a percentage of the total OPEB liability	46.33%	54.14%	54.05%

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

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 Three Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's proportion of the net OPEB liability	0.00018153%	0.00917285%	0.00886564%
County's proportionate share of the net OPEB liability (asset)	\$ (3,007)	\$ (147,000)	\$ 345,905
County's covered-employee payroll	\$ 597,664	\$ 950,264	\$ 932,629
County's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	0.50%	15.47%	37.09%
Plan fiduciary net position as a percentage of the total OPEB liability	174.70%	176.00%	47.10%

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

Ashtabula County, Ohio

Schedules of the Required Supplementary Information

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

Last Ten Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ 30,525	\$ 35,440	\$ 371,788	\$ 682,509
Contributions in relation to the contractually required contribution	<u>(30,525)</u>	<u>(35,440)</u>	<u>(371,788)</u>	<u>(682,509)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 33,004,816	\$ 34,292,648	\$ 33,696,818	\$ 32,485,066
Contributions as a percentage of covered payroll	0.09%	0.10%	1.10%	2.10%

See Accompanying Notes to the Required Supplementary Information

2015	2014	2013	2012	2011	2010
\$ 613,225	\$ 630,627	\$ 317,634	\$ 1,269,911	\$ 2,375,435	\$ 2,390,360
<u>(613,225)</u>	<u>(630,627)</u>	<u>(317,634)</u>	<u>(1,269,911)</u>	<u>(2,375,435)</u>	<u>(2,390,360)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 32,267,517	\$ 31,234,950	\$ 29,164,407	\$ 32,257,150	\$ 34,849,350	\$ 34,609,518
1.90%	2.02%	1.09%	3.94%	6.82%	6.91%

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</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	\$ -	\$ 597,664	\$ 950,264	\$ 932,629
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%

See Accompanying Notes to the Required Supplementary Information

2015	2014	2013	2012	2011	2010
\$ -	\$ 4,390	\$ 7,542	\$ 7,723	\$ 10,352	\$ 10,580
-	(4,390)	(7,542)	(7,723)	(10,352)	(10,580)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 934,936	\$ 954,146	\$ 754,185	\$ 772,346	\$ 1,114,808	\$ 1,139,385
0.00%	1.00%	1.00%	1.00%	1.00%	1.00%

Ashtabula County, Ohio

Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2014-2019.

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

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 benefit terms for 2018.

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 of assumption for 2018-2019.

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 2017-2019.

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.

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2017-2018.

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) increase in the discount rate from 4.13% to 7.45% and (b) decrease in trend rates from 6.00%-11.00% initial; 4.50% ultimate down to 5.23%-9.62% initial; 4.00% ultimate. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) increase in prescription drug trend rates from -5.23%-9.62% initial; 4.00% ultimate up to 4.00%-9.62% initial; 4.00% ultimate.

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Special Revenue Funds (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Special Revenue Funds (Continued)

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

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

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

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

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

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

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

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

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

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

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

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 Sherriff’s Department and FBI.

Nonmajor Debt Service Funds

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

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

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

Nonmajor Capital Projects Funds

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

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

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

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

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Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 16,277,994	\$ 556,414	\$ 4,861,862	\$ 21,696,270
Cash with fiscal agents	154,623	-	-	154,623
Cash in segregated accounts	1,091,975	-	-	1,091,975
Receivables:				
Property taxes	1,134,434	940,348	-	2,074,782
Accounts	185,603	-	7,003	192,606
Special assessments	515,954	127,398	-	643,352
Interfund loans	12,531	-	-	12,531
Due from other governments	4,402,376	60,168	-	4,462,544
Loans receivable	1,658,576	-	-	1,658,576
Total assets	<u>\$ 25,434,066</u>	<u>\$ 1,684,328</u>	<u>\$ 4,868,865</u>	<u>\$ 31,987,259</u>
Liabilities:				
Accounts payable	\$ 777,177	\$ -	\$ 134,376	\$ 911,553
Contracts payable	-	-	693,622	693,622
Accrued wages and benefits	147,500	-	1,618	149,118
Due to other governments	104,744	-	250	104,994
Interfund loans payable	96,445	-	6,520	102,965
Unearned revenue	5,000	-	-	5,000
Total liabilities	<u>1,130,866</u>	<u>-</u>	<u>836,386</u>	<u>1,967,252</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	1,040,000	876,000	-	1,916,000
Delinquent property tax revenue not available	69,434	64,348	-	133,782
Special assessments revenue not available	488,889	127,398	-	616,287
Miscellaneous revenue not available	40,588	-	600	41,188
Intergovernmental revenue not available	3,780,874	60,168	-	3,841,042
Total deferred inflows of resources	<u>5,419,785</u>	<u>1,127,914</u>	<u>600</u>	<u>6,548,299</u>
Fund balances:				
Nonspendable:				
Loans	1,658,576	-	-	1,658,576
Restricted for:				
Public assistance/human services	5,589,763	-	-	5,589,763
Health programs	1,262,351	-	-	1,262,351
Judicial/public safety programs	4,540,420	-	-	4,540,420
Economic development	1,287,230	-	-	1,287,230
Children's services	1,015,258	-	-	1,015,258
General government operations	2,972,450	-	-	2,972,450
Lodge	179,623	-	-	179,623
Other purposes	417,146	-	-	417,146
Capital projects	-	-	4,031,879	4,031,879
Committed for:				
Debt service	-	556,414	-	556,414
Unassigned (deficit)	(39,402)	-	-	(39,402)
Total fund balances	<u>18,883,415</u>	<u>556,414</u>	<u>4,031,879</u>	<u>23,471,708</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 25,434,066</u>	<u>\$ 1,684,328</u>	<u>\$ 4,868,865</u>	<u>\$ 31,987,259</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Property and other local taxes	\$ 1,467,125	\$ 887,875	\$ -	\$ 2,355,000
Charges for services	4,036,720	-	160,917	4,197,637
Licenses and permits	43,071	-	-	43,071
Fines and forfeitures	345,013	-	-	345,013
Intergovernmental	8,730,027	125,212	-	8,855,239
Special assessments	422,326	-	-	422,326
Interest	129,324	-	63,546	192,870
Contributions and donations	62,883	-	-	62,883
Conveyance taxes	251,650	-	-	251,650
Payments in lieu of taxes	-	121,394	-	121,394
Other	1,851,561	66,169	647	1,918,377
Total revenues	<u>17,339,700</u>	<u>1,200,650</u>	<u>225,110</u>	<u>18,765,460</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	4,176,600	-	-	4,176,600
Judicial	1,063,480	-	202,160	1,265,640
Public safety	3,575,282	-	-	3,575,282
Public works	561,868	121,395	-	683,263
Health	4,862,276	-	-	4,862,276
Human services	2,158,790	-	37,950	2,196,740
Conservation and recreation	11,134	-	-	11,134
Capital outlay	-	-	4,191,986	4,191,986
Debt service:				
Principal retirement	28,789	1,263,567	-	1,292,356
Interest and fiscal charges	1,771	696,311	-	698,082
Total expenditures	<u>16,439,990</u>	<u>2,081,273</u>	<u>4,432,096</u>	<u>22,953,359</u>
Excess of revenues over (under) expenditures	<u>899,710</u>	<u>(880,623)</u>	<u>(4,206,986)</u>	<u>(4,187,899)</u>
Other financing sources (uses):				
Lease-purchase agreement	-	-	5,195,220	5,195,220
Contributions to lodge	(374,706)	-	-	(374,706)
Transfers in	251,385	945,608	400,000	1,596,993
Transfers out	(960,353)	-	(100,121)	(1,060,474)
Total other financing sources (uses)	<u>(1,083,674)</u>	<u>945,608</u>	<u>5,495,099</u>	<u>5,357,033</u>
Net change in fund balance	(183,964)	64,985	1,288,113	1,169,134
Fund balances at beginning of year	<u>19,067,379</u>	<u>491,429</u>	<u>2,743,766</u>	<u>22,302,574</u>
Fund balances at end of year	<u>\$ 18,883,415</u>	<u>\$ 556,414</u>	<u>\$ 4,031,879</u>	<u>\$ 23,471,708</u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	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	\$ 205,158	\$ 2,374,172	\$ 1,058,554	\$ 11,948	\$ 4,935	\$ 350,705
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	6,384	1,244	-	-	-	-
Special assessments	-	-	275,362	-	-	-
Interfund loans	-	-	12,531	-	-	-
Due from other governments	-	19,070	-	18,092	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 211,542</u>	<u>\$ 2,394,486</u>	<u>\$ 1,346,447</u>	<u>\$ 30,040</u>	<u>\$ 4,935</u>	<u>\$ 350,705</u>
Liabilities:						
Accounts payable	\$ 5,290	\$ 9,742	\$ 29,705	\$ -	\$ -	\$ 1,961
Accrued wages and benefits	2,705	16,390	-	-	-	5,122
Due to other governments	418	2,533	13,661	-	-	791
Interfund loans payable	-	-	30,000	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>8,413</u>	<u>28,665</u>	<u>73,366</u>	<u>-</u>	<u>-</u>	<u>7,874</u>
Deferred inflows of resources:						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	248,297	-	-	-
Miscellaneous revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	19,070	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>19,070</u>	<u>248,297</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:						
Nonspendable:						
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	203,129	-	1,024,784	-	-	-
Judicial/public safety programs	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Children's services	-	-	-	-	-	-
General government operations	-	2,346,751	-	-	-	342,831
Lodge	-	-	-	-	-	-
Other purposes	-	-	-	30,040	4,935	-
Unassigned (deficit)	-	-	-	-	-	-
Total fund balances	<u>203,129</u>	<u>2,346,751</u>	<u>1,024,784</u>	<u>30,040</u>	<u>4,935</u>	<u>342,831</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 211,542</u>	<u>\$ 2,394,486</u>	<u>\$ 1,346,447</u>	<u>\$ 30,040</u>	<u>\$ 4,935</u>	<u>\$ 350,705</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
\$ 14,123	\$ 330,183	\$ 63,527	\$ 124,876	\$ 7,140	\$ 5,155,120	\$ 548,730	\$ 1,055,603
-	-	-	-	-	-	-	-
-	-	-	-	-	500	-	-
-	-	-	-	-	1,109,434	-	-
-	4,052	50	-	-	8,459	56,572	12,000
-	-	-	-	-	-	-	240,592
-	-	-	-	-	-	-	-
-	-	-	38,878	2,600	596,149	76,767	-
-	-	-	-	-	-	-	-
<u>\$ 14,123</u>	<u>\$ 334,235</u>	<u>\$ 63,577</u>	<u>\$ 163,754</u>	<u>\$ 9,740</u>	<u>\$ 6,869,662</u>	<u>\$ 682,069</u>	<u>\$ 1,308,195</u>
\$ -	\$ 63,054	\$ -	\$ -	\$ -	\$ 317,359	\$ 9,262	\$ 5,917
77	2,033	-	9,032	-	11,942	5,281	7,513
12	314	-	1,766	-	1,845	816	1,161
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>89</u>	<u>65,401</u>	<u>-</u>	<u>10,798</u>	<u>-</u>	<u>331,146</u>	<u>15,359</u>	<u>14,591</u>
-	-	-	-	-	1,040,000	-	-
-	-	-	-	-	69,434	-	-
-	-	-	-	-	-	-	240,592
-	-	-	38,878	1,600	-	-	-
-	-	-	-	-	472,736	-	-
-	-	-	<u>38,878</u>	<u>1,600</u>	<u>1,582,170</u>	<u>-</u>	<u>240,592</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	4,956,346	-	-
-	-	-	-	-	-	-	-
-	-	-	114,078	8,140	-	666,710	1,053,012
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
14,034	268,834	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	63,577	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>14,034</u>	<u>268,834</u>	<u>63,577</u>	<u>114,078</u>	<u>8,140</u>	<u>4,956,346</u>	<u>666,710</u>	<u>1,053,012</u>
<u>\$ 14,123</u>	<u>\$ 334,235</u>	<u>\$ 63,577</u>	<u>\$ 163,754</u>	<u>\$ 9,740</u>	<u>\$ 6,869,662</u>	<u>\$ 682,069</u>	<u>\$ 1,308,195</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2019

	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
Assets:						
Equity in pooled cash and cash equivalents	\$ 306,606	\$ 172,155	\$ 562,818	\$ 72,913	\$ 58,232	\$ 585,620
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	11,704	-	9,221	287	1,106	7,794
Special assessments	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Due from other governments	-	2,570,405	-	526	-	-
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 318,310</u>	<u>\$ 2,742,560</u>	<u>\$ 572,039</u>	<u>\$ 73,726</u>	<u>\$ 59,338</u>	<u>\$ 593,414</u>
Liabilities:						
Accounts payable	\$ 13,602	\$ 13,022	\$ 1,993	\$ 11	\$ 1,323	\$ 6,417
Accrued wages and benefits	1,120	2,081	1,207	-	-	8,307
Due to other governments	173	18,321	186	-	-	1,283
Interfund loans payable	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>14,895</u>	<u>33,424</u>	<u>3,386</u>	<u>11</u>	<u>1,323</u>	<u>16,007</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	-	2,512,700	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>2,512,700</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	303,415	-	568,653	73,715	58,015	577,407
Economic development	-	196,436	-	-	-	-
Children's services	-	-	-	-	-	-
General government operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
Total fund balances	<u>303,415</u>	<u>196,436</u>	<u>568,653</u>	<u>73,715</u>	<u>58,015</u>	<u>577,407</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 318,310</u>	<u>\$ 2,742,560</u>	<u>\$ 572,039</u>	<u>\$ 73,726</u>	<u>\$ 59,338</u>	<u>\$ 593,414</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
\$ 27,086	\$ 51,737	\$ 9,960	\$ 499,919	\$ 2,355	\$ 47,422	\$ 21,561	\$ 14,773
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,448	-	6,228	45,978	31	3,345	527	880
-	-	-	-	-	-	-	-
-	-	-	44,149	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 28,534</u>	<u>\$ 51,737</u>	<u>\$ 16,188</u>	<u>\$ 590,046</u>	<u>\$ 2,386</u>	<u>\$ 50,767</u>	<u>\$ 22,088</u>	<u>\$ 15,653</u>
\$ 7,184	\$ 1,509	\$ 300	\$ 235,633	\$ -	\$ -	\$ -	\$ 9,269
-	-	2,096	28,279	-	-	-	-
-	-	323	4,369	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>7,184</u>	<u>1,509</u>	<u>2,719</u>	<u>268,281</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,269</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	15,446	-	-	-	-
-	-	-	<u>15,446</u>	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	306,319	-	-	-	-
-	-	-	-	-	-	-	-
21,350	50,228	13,469	-	2,386	50,767	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	22,088	6,384
-	-	-	-	-	-	-	-
<u>21,350</u>	<u>50,228</u>	<u>13,469</u>	<u>306,319</u>	<u>2,386</u>	<u>50,767</u>	<u>22,088</u>	<u>6,384</u>
<u>\$ 28,534</u>	<u>\$ 51,737</u>	<u>\$ 16,188</u>	<u>\$ 590,046</u>	<u>\$ 2,386</u>	<u>\$ 50,767</u>	<u>\$ 22,088</u>	<u>\$ 15,653</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2019

	Indigent Drivers Alcohol Treatment	VAWA Pass Through	Ohio Crime Victims	Drug Task Force	Community Corrections	Youth Services
Assets:						
Equity in pooled cash and cash equivalents	\$ 252,089	\$ 8,797	\$ 42,426	\$ -	\$ 159,543	\$ 1,030,649
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	922	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Due from other governments	-	-	8,909	-	458,514	453,310
Loans receivable	-	-	-	-	-	-
Total assets	<u>\$ 253,011</u>	<u>\$ 8,797</u>	<u>\$ 51,335</u>	<u>\$ -</u>	<u>\$ 618,057</u>	<u>\$ 1,483,959</u>
Liabilities:						
Accounts payable	\$ -	\$ -	\$ 91	\$ -	\$ -	\$ 699
Accrued wages and benefits	-	-	2,673	-	11,815	20,442
Due to other governments	-	-	413	-	4,325	3,158
Interfund loans payable	-	-	600	3,668	2,635	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>3,777</u>	<u>3,668</u>	<u>18,775</u>	<u>24,299</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	110	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	272,184	444,402
Total deferred inflows of resources	<u>110</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>272,184</u>	<u>444,402</u>
Fund balances:						
Nonspendable:						
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	327,098	-
Health programs	-	-	-	-	-	-
Judicial/public safety programs	252,901	-	47,558	-	-	-
Economic development	-	-	-	-	-	-
Children's services	-	-	-	-	-	1,015,258
General government operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other purposes	-	8,797	-	-	-	-
Unassigned (deficit)	-	-	-	(3,668)	-	-
Total fund balances	<u>252,901</u>	<u>8,797</u>	<u>47,558</u>	<u>(3,668)</u>	<u>327,098</u>	<u>1,015,258</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 253,011</u>	<u>\$ 8,797</u>	<u>\$ 51,335</u>	<u>\$ -</u>	<u>\$ 618,057</u>	<u>\$ 1,483,959</u>

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2019

	Title IV-E Placement Juvenile Court	Title IV-E Foster/ Probation Juvenile Court	503 Corporation	Convention Facilities Authority	Sheriff CCW	Juvenile Court OVI/IDIAM
Assets:						
Equity in pooled cash and cash equivalents	\$ 25,450	\$ 187,805	\$ 61,521	\$ -	\$ 185,551	\$ 618
Cash with fiscal agents	-	-	-	154,623	-	-
Cash in segregated accounts	-	-	1,033,098	-	-	-
Receivables:						
Property taxes	-	-	-	25,000	-	-
Accounts	-	-	5,865	-	1,506	-
Special assessments	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	100
Loans receivable	-	-	1,658,576	-	-	-
Total assets	<u>\$ 25,450</u>	<u>\$ 187,805</u>	<u>\$ 2,759,060</u>	<u>\$ 179,623</u>	<u>\$ 187,057</u>	<u>\$ 718</u>
Liabilities:						
Accounts payable	\$ -	\$ -	\$ 3,006	\$ -	\$ -	\$ -
Accrued wages and benefits	-	-	1,684	-	409	-
Due to other governments	-	-	-	-	3,252	-
Interfund loans payable	-	-	-	-	-	-
Unearned revenue	-	-	5,000	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>9,690</u>	<u>-</u>	<u>3,661</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	-	-	1,658,576	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	-	-	-	-	-	-
Judicial/public safety programs	25,450	187,805	-	-	183,396	718
Economic development	-	-	1,090,794	-	-	-
Children's services	-	-	-	-	-	-
General government operations	-	-	-	-	-	-
Lodge	-	-	-	179,623	-	-
Other purposes	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
Total fund balances	<u>25,450</u>	<u>187,805</u>	<u>2,749,370</u>	<u>179,623</u>	<u>183,396</u>	<u>718</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 25,450</u>	<u>\$ 187,805</u>	<u>\$ 2,759,060</u>	<u>\$ 179,623</u>	<u>\$ 187,057</u>	<u>\$ 718</u>

Clerk of Court OVI/IDIAM	County Transportation	Juvenile Drug Court	MHRS Drug Court Grant	OMAS Drug Court Grant	QRT Grant
\$ 2,494	\$ 3,414	\$ 37,447	\$ 18,644	\$ 19,715	\$ 8,262
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,494</u>	<u>\$ 3,414</u>	<u>\$ 37,447</u>	<u>\$ 18,644</u>	<u>\$ 19,715</u>	<u>\$ 8,262</u>
\$ -	\$ -	\$ 363	\$ -	\$ -	\$ -
-	-	533	1,308	1,005	-
-	-	83	202	156	-
-	12,000	-	42,766	-	-
-	-	-	-	-	-
-	12,000	979	44,276	1,161	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,494	-	36,468	-	18,554	8,262
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(8,586)	-	(25,632)	-	-
<u>2,494</u>	<u>(8,586)</u>	<u>36,468</u>	<u>(25,632)</u>	<u>18,554</u>	<u>8,262</u>
<u>\$ 2,494</u>	<u>\$ 3,414</u>	<u>\$ 37,447</u>	<u>\$ 18,644</u>	<u>\$ 19,715</u>	<u>\$ 8,262</u>

(continued)

Ashtabula County, Ohio
Combining Balance Sheet (continued)
Nonmajor Special Revenue Funds
December 31, 2019

	OMAS MH Court Grant	Crime Enforcement Agency	Total Nonmajor Special Revenue Funds
Assets:			
Equity in pooled cash and cash equivalents	\$ 3,532	\$ 1,464	\$ 16,277,994
Cash with fiscal agents	-	-	154,623
Cash in segregated accounts	-	58,377	1,091,975
Receivables:			
Property taxes	-	-	1,134,434
Accounts	-	-	185,603
Special assessments	-	-	515,954
Interfund loans	-	-	12,531
Due from other governments	-	-	4,402,376
Loans receivable	-	-	1,658,576
Total assets	<u>\$ 3,532</u>	<u>\$ 59,841</u>	<u>\$ 25,434,066</u>
Liabilities:			
Accounts payable	\$ -	\$ 521	\$ 777,177
Accrued wages and benefits	1,139	3,307	147,500
Due to other governments	176	511	104,744
Interfund loans payable	-	3,260	96,445
Unearned revenue	-	-	5,000
Total liabilities	<u>1,315</u>	<u>7,599</u>	<u>1,130,866</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	-	-	1,040,000
Delinquent property tax revenue not available	-	-	69,434
Special assessments revenue not available	-	-	488,889
Miscellaneous revenue not available	-	-	40,588
Intergovernmental revenue not available	-	-	3,780,874
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>5,419,785</u>
Fund balances:			
Nonspendable:			
Loans	-	-	1,658,576
Restricted for:			
Public assistance/human services	-	-	5,589,763
Health programs	-	-	1,262,351
Judicial/public safety programs	2,217	52,242	4,540,420
Economic development	-	-	1,287,230
Children's services	-	-	1,015,258
General government operations	-	-	2,972,450
Lodge	-	-	179,623
Other purposes	-	-	417,146
Unassigned (deficit)	-	-	(39,402)
Total fund balances	<u>2,217</u>	<u>52,242</u>	<u>18,883,415</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,532</u>	<u>\$ 59,841</u>	<u>\$ 25,434,066</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, 2019*

	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	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -
Charges for services	143,585	1,203,024	391,715	18,092	-	124,825
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	11,340	-	-	-	-	-
Intergovernmental	-	37,128	-	-	-	-
Special assessments	-	-	219,802	-	-	-
Interest	-	-	-	330	-	-
Contributions and donations	170	-	-	-	-	-
Conveyance taxes	-	251,650	-	-	-	-
Other	353	13,620	10,513	-	-	130,370
Total revenues	<u>155,448</u>	<u>1,505,427</u>	<u>622,030</u>	<u>18,422</u>	<u>-</u>	<u>255,195</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	1,561,006	-	-	-	272,115
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	5,772	-	-
Health	165,652	-	411,966	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>165,652</u>	<u>1,561,006</u>	<u>411,966</u>	<u>5,772</u>	<u>-</u>	<u>272,115</u>
Excess of revenues over (under) expenditures	<u>(10,204)</u>	<u>(55,579)</u>	<u>210,064</u>	<u>12,650</u>	<u>-</u>	<u>(16,920)</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	(10,204)	(55,579)	210,064	12,650	-	(16,920)
Fund balances at beginning of year	<u>213,333</u>	<u>2,402,330</u>	<u>814,720</u>	<u>17,390</u>	<u>4,935</u>	<u>359,751</u>
Fund balances at end of year	<u>\$ 203,129</u>	<u>\$ 2,346,751</u>	<u>\$ 1,024,784</u>	<u>\$ 30,040</u>	<u>\$ 4,935</u>	<u>\$ 342,831</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,050,072	\$ -	\$ -
-	263,321	-	151,716	5,200	-	281,784	(1,552)
-	-	-	-	-	-	-	-
-	-	325	-	-	-	-	-
-	-	-	-	-	2,140,201	153,430	-
-	-	-	-	-	-	-	202,524
7,886	-	-	-	-	11,606	-	-
-	-	-	-	-	26,395	-	-
-	-	-	-	-	-	-	-
40	46,212	-	316,620	9,690	405,433	25,325	219,817
<u>7,926</u>	<u>309,533</u>	<u>325</u>	<u>468,336</u>	<u>14,890</u>	<u>3,633,707</u>	<u>460,539</u>	<u>420,789</u>
10,194	400,232	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	410,779	20,167	-	378,281	570,125
-	-	-	-	-	-	-	-
-	-	-	-	-	3,870,903	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>10,194</u>	<u>400,232</u>	<u>-</u>	<u>410,779</u>	<u>20,167</u>	<u>3,870,903</u>	<u>378,281</u>	<u>570,125</u>
<u>(2,268)</u>	<u>(90,699)</u>	<u>325</u>	<u>57,557</u>	<u>(5,277)</u>	<u>(237,196)</u>	<u>82,258</u>	<u>(149,336)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(192,591)
-	-	-	-	-	-	-	(192,591)
(2,268)	(90,699)	325	57,557	(5,277)	(237,196)	82,258	(341,927)
16,302	359,533	63,252	56,521	13,417	5,193,542	584,452	1,394,939
<u>\$ 14,034</u>	<u>\$ 268,834</u>	<u>\$ 63,577</u>	<u>\$ 114,078</u>	<u>\$ 8,140</u>	<u>\$ 4,956,346</u>	<u>\$ 666,710</u>	<u>\$ 1,053,012</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, 2019

	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	1,820	-	136,292	-	-	402,329
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	158,629	-	-	2,858	5,736	-
Intergovernmental	-	1,502,853	-	3,751	6,807	37,960
Special assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Other	5,926	238,734	244	-	-	2,185
Total revenues	<u>166,375</u>	<u>1,741,587</u>	<u>136,536</u>	<u>6,609</u>	<u>12,543</u>	<u>442,474</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	1,786,552	-	-	-	-
Judicial	168,336	-	109,841	1,379	10,767	531,434
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>168,336</u>	<u>1,786,552</u>	<u>109,841</u>	<u>1,379</u>	<u>10,767</u>	<u>531,434</u>
Excess of revenues over (under) expenditures	<u>(1,961)</u>	<u>(44,965)</u>	<u>26,695</u>	<u>5,230</u>	<u>1,776</u>	<u>(88,960)</u>
Other financing sources (uses):						
Contributions to lodge	-	-	-	-	-	-
Transfers in	-	-	-	-	-	50,000
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Net change in fund balance	(1,961)	(44,965)	26,695	5,230	1,776	(38,960)
Fund balances at beginning of year	<u>305,376</u>	<u>241,401</u>	<u>541,958</u>	<u>68,485</u>	<u>56,239</u>	<u>616,367</u>
Fund balances at end of year	<u>\$ 303,415</u>	<u>\$ 196,436</u>	<u>\$ 568,653</u>	<u>\$ 73,715</u>	<u>\$ 58,015</u>	<u>\$ 577,407</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	32,360	69,868	628,049	516	-	19,025	10,635
-	-	-	-	-	-	-	-
21,126	-	-	-	-	37,733	-	-
-	-	-	1,614,778	-	-	-	-
-	-	-	-	-	-	-	-
-	642	-	-	-	-	-	-
-	-	-	-	-	-	-	-
22	-	516	335,427	-	-	-	-
<u>21,148</u>	<u>33,002</u>	<u>70,384</u>	<u>2,578,254</u>	<u>516</u>	<u>37,733</u>	<u>19,025</u>	<u>10,635</u>
-	-	-	-	-	-	-	-
22,965	23,846	115,509	-	-	33,989	-	10,527
-	-	-	-	-	-	-	-
-	-	-	-	-	-	20,000	-
-	-	-	2,142,213	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>22,965</u>	<u>23,846</u>	<u>115,509</u>	<u>2,142,213</u>	<u>-</u>	<u>33,989</u>	<u>20,000</u>	<u>10,527</u>
(1,817)	9,156	(45,125)	436,041	516	3,744	(975)	108
-	-	-	-	-	-	-	-
-	-	-	75,000	-	-	-	-
-	-	-	(499,621)	-	-	-	-
-	-	-	(424,621)	-	-	-	-
(1,817)	9,156	(45,125)	11,420	516	3,744	(975)	108
<u>23,167</u>	<u>41,072</u>	<u>58,594</u>	<u>294,899</u>	<u>1,870</u>	<u>47,023</u>	<u>23,063</u>	<u>6,276</u>
<u>\$ 21,350</u>	<u>\$ 50,228</u>	<u>\$ 13,469</u>	<u>\$ 306,319</u>	<u>\$ 2,386</u>	<u>\$ 50,767</u>	<u>\$ 22,088</u>	<u>\$ 6,384</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, 2019

	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	-	-	-	-	-	50
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	17,303	-	-	-	-	-
Intergovernmental	3,184	-	105,664	3,190	649,894	963,280
Special assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Other	-	-	520	42,404	1,724	6,493
Total revenues	<u>20,487</u>	<u>-</u>	<u>106,184</u>	<u>45,594</u>	<u>651,618</u>	<u>969,823</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	121,272	38,001	440,357	1,168,119
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>121,272</u>	<u>38,001</u>	<u>440,357</u>	<u>1,168,119</u>
Excess of revenues over (under) expenditures	<u>20,487</u>	<u>-</u>	<u>(15,088)</u>	<u>7,593</u>	<u>211,261</u>	<u>(198,296)</u>
Other financing sources (uses):						
Contributions to lodge	-	-	-	-	-	-
Transfers in	-	-	57,161	-	5,468	-
Transfers out	-	-	-	(63,756)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>57,161</u>	<u>(63,756)</u>	<u>5,468</u>	<u>-</u>
Net change in fund balance	20,487	-	42,073	(56,163)	216,729	(198,296)
Fund balances at beginning of year	<u>232,414</u>	<u>8,797</u>	<u>5,485</u>	<u>52,495</u>	<u>110,369</u>	<u>1,213,554</u>
Fund balances at end of year	<u>\$ 252,901</u>	<u>\$ 8,797</u>	<u>\$ 47,558</u>	<u>\$ (3,668)</u>	<u>\$ 327,098</u>	<u>\$ 1,015,258</u>

<u>Workforce Development</u>	<u>Northern Border Initiative</u>	<u>COPS Grant</u>	<u>OVI Task Force Grant</u>	<u>Adult Drug Court DOJ Grant</u>	<u>Governor's Public Safety HVEO</u>	<u>HUD Special Housing Voucher</u>	<u>Special Emergency Planning</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
796,632	19,700	-	-	-	-	458,179	36,201
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>796,632</u>	<u>19,700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>458,179</u>	<u>36,201</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	28,655	-	-	-	-	-	36,957
556,096	-	-	-	-	-	-	-
-	-	-	-	-	-	393,755	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>556,096</u>	<u>28,655</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>393,755</u>	<u>36,957</u>
240,536	(8,955)	-	-	-	-	64,424	(756)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(204,385)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(204,385)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
36,151	(8,955)	-	-	-	-	64,424	(756)
204,663	49,466	56,730	39,501	(1,516)	6,505	(29,986)	59,030
<u>\$ 240,814</u>	<u>\$ 40,511</u>	<u>\$ 56,730</u>	<u>\$ 39,501</u>	<u>\$ (1,516)</u>	<u>\$ 6,505</u>	<u>\$ 34,438</u>	<u>\$ 58,274</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, 2019

	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	\$ -	\$ -	\$ -	\$ 417,048	\$ -	\$ -
Charges for services	-	-	103,381	-	50,685	-
Licenses and permits	-	-	-	-	43,071	-
Fines and forfeitures	-	-	-	-	-	-
Intergovernmental	-	28,048	-	-	-	372
Special assessments	-	-	-	-	-	-
Interest	-	-	108,877	513	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Other	-	111	17,234	-	96	-
Total revenues	<u>-</u>	<u>28,159</u>	<u>229,492</u>	<u>417,561</u>	<u>93,852</u>	<u>372</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	-	-	146,501	-	-	-
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	67,580	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	16,577	-	-	-	-
Conservation and recreation	-	-	-	11,134	-	-
Debt service:						
Principal retirement	-	-	28,789	-	-	-
Interest and fiscal charges	-	-	1,771	-	-	-
Total expenditures	<u>-</u>	<u>16,577</u>	<u>177,061</u>	<u>11,134</u>	<u>67,580</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>11,582</u>	<u>52,431</u>	<u>406,427</u>	<u>26,272</u>	<u>372</u>
Other financing sources (uses):						
Contributions to lodge	-	-	-	(374,706)	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(374,706)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	11,582	52,431	31,721	26,272	372
Fund balances at beginning of year	<u>25,450</u>	<u>176,223</u>	<u>2,696,939</u>	<u>147,902</u>	<u>157,124</u>	<u>346</u>
Fund balances at end of year	<u>\$ 25,450</u>	<u>\$ 187,805</u>	<u>\$ 2,749,370</u>	<u>\$ 179,623</u>	<u>\$ 183,396</u>	<u>\$ 718</u>

<u>Clerk of Court OVI/IDIAM</u>	<u>County Transportation</u>	<u>PIIG</u>	<u>Juvenile Drug Court</u>	<u>MHRS Drug Court Grant</u>	<u>OMAS Drug Court Grant</u>	<u>QRT Grant</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
459	-	-	-	52,235	50,526	24,454
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	35,676	-	-	-
-	-	-	-	-	-	-
-	-	1	88	5,009	206	-
<u>459</u>	<u>-</u>	<u>1</u>	<u>35,764</u>	<u>57,244</u>	<u>50,732</u>	<u>24,454</u>
-	-	-	-	-	-	-
-	-	-	34,887	-	-	-
-	-	335	-	60,092	49,303	27,906
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>335</u>	<u>34,887</u>	<u>60,092</u>	<u>49,303</u>	<u>27,906</u>
<u>459</u>	<u>-</u>	<u>(334)</u>	<u>877</u>	<u>(2,848)</u>	<u>1,429</u>	<u>(3,452)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
459	-	(334)	877	(2,848)	1,429	(3,452)
<u>2,035</u>	<u>(8,586)</u>	<u>334</u>	<u>35,591</u>	<u>(22,784)</u>	<u>17,125</u>	<u>11,714</u>
<u>\$ 2,494</u>	<u>\$ (8,586)</u>	<u>\$ -</u>	<u>\$ 36,468</u>	<u>\$ (25,632)</u>	<u>\$ 18,554</u>	<u>\$ 8,262</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, 2019

	OMAS MH Court Grant	Crime Enforcement Agency	Total Nonmajor Special Revenue Funds
Revenues:			
Property and other local taxes	\$ -	\$ -	\$ 1,467,125
Charges for services	-	-	4,036,720
Licenses and permits	-	-	43,071
Fines and forfeitures	-	89,963	345,013
Intergovernmental	25,000	16,101	8,730,027
Special assessments	-	-	422,326
Interest	-	112	129,324
Contributions and donations	-	-	62,883
Conveyance taxes	-	-	251,650
Other	240	16,388	1,851,561
Total revenues	<u>25,240</u>	<u>122,564</u>	<u>17,339,700</u>
Expenditures:			
Current:			
General government:			
Legislative and executive	-	-	4,176,600
Judicial	-	-	1,063,480
Public safety	23,275	134,078	3,575,282
Public works	-	-	561,868
Health	-	-	4,862,276
Human services	-	-	2,158,790
Conservation and recreation	-	-	11,134
Debt service:			
Principal retirement	-	-	28,789
Interest and fiscal charges	-	-	1,771
Total expenditures	<u>23,275</u>	<u>134,078</u>	<u>16,439,990</u>
Excess of revenues over (under) expenditures	<u>1,965</u>	<u>(11,514)</u>	<u>899,710</u>
Other financing sources (uses):			
Contributions to lodge	-	-	(374,706)
Transfers in	-	63,756	251,385
Transfers out	-	-	(960,353)
Total other financing sources (uses)	<u>-</u>	<u>63,756</u>	<u>(1,083,674)</u>
Net change in fund balance	1,965	52,242	(183,964)
Fund balances at beginning of year	<u>252</u>	<u>-</u>	<u>19,067,379</u>
Fund balances at end of year	<u>\$ 2,217</u>	<u>\$ 52,242</u>	<u>\$ 18,883,415</u>

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Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2019

	Bond Retirement	Redevelopment Tax Equivalent	Total Nonmajor Debt Service Funds
Assets:			
Equity in pooled cash and cash equivalents	\$ 189,617	\$ 366,797	\$ 556,414
Receivables:			
Property taxes	940,348	-	940,348
Special assessments	-	127,398	127,398
Due from other governments	60,168	-	60,168
Total assets	<u>\$ 1,190,133</u>	<u>\$ 494,195</u>	<u>\$ 1,684,328</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	\$ 876,000	\$ -	\$ 876,000
Delinquent property tax revenue not available	64,348	-	64,348
Special assessments revenue not available	-	127,398	127,398
Intergovernmental revenue not available	60,168	-	60,168
Total deferred inflows of resources	<u>1,000,516</u>	<u>127,398</u>	<u>1,127,914</u>
Fund balances:			
Committed for:			
Debt service	<u>189,617</u>	<u>366,797</u>	<u>556,414</u>
Total fund balances	<u>189,617</u>	<u>366,797</u>	<u>556,414</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,190,133</u>	<u>\$ 494,195</u>	<u>\$ 1,684,328</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2019

	Bond Retirement	Redevelopment Tax Equivalent	Total Nonmajor Debt Service Funds
Revenues:			
Property and other local taxes	\$ 887,875	\$ -	\$ 887,875
Intergovernmental	125,212	-	125,212
Payments in lieu of taxes	-	121,394	121,394
Other	66,169	-	66,169
Total revenues	<u>1,079,256</u>	<u>121,394</u>	<u>1,200,650</u>
Expenditures:			
Current:			
General government:			
Public works	-	121,395	121,395
Debt service:			
Principal retirement	1,258,439	5,128	1,263,567
Interest and fiscal charges	692,862	3,449	696,311
Total expenditures	<u>1,951,301</u>	<u>129,972</u>	<u>2,081,273</u>
Excess of revenues over (under) expenditures	<u>(872,045)</u>	<u>(8,578)</u>	<u>(880,623)</u>
Other financing sources:			
Transfers in	945,608	-	945,608
Total other financing sources	<u>945,608</u>	<u>-</u>	<u>945,608</u>
Net change in fund balance	73,563	(8,578)	64,985
Fund balances at beginning of year	<u>116,054</u>	<u>375,375</u>	<u>491,429</u>
Fund balances at end of year	<u>\$ 189,617</u>	<u>\$ 366,797</u>	<u>\$ 556,414</u>

Ashtabula County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2019

	Permanent Improvement	Construction Fund	County Court Computer	Total Nonmajor Capital Projects Funds
Assets:				
Equity in pooled cash and cash equivalents	\$ 2,868,409	\$ 1,764,468	\$ 228,985	\$ 4,861,862
Receivables:				
Accounts	-	-	7,003	7,003
Total assets	<u>\$ 2,868,409</u>	<u>\$ 1,764,468</u>	<u>\$ 235,988</u>	<u>\$ 4,868,865</u>
Liabilities:				
Accounts payable	\$ 116,988	\$ 16,414	\$ 974	\$ 134,376
Contracts payable	693,622	-	-	693,622
Accrued wages and benefits	-	-	1,618	1,618
Due to other governments	-	-	250	250
Interfund loans payable	-	-	6,520	6,520
Total liabilities	<u>810,610</u>	<u>16,414</u>	<u>9,362</u>	<u>836,386</u>
Deferred inflows of resources:				
Miscellaneous revenue not available	-	-	600	600
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>600</u>	<u>600</u>
Fund balances:				
Restricted for:				
Capital projects	<u>2,057,799</u>	<u>1,748,054</u>	<u>226,026</u>	<u>4,031,879</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,868,409</u>	<u>\$ 1,764,468</u>	<u>\$ 235,988</u>	<u>\$ 4,868,865</u>

Ashtabula County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019

	Permanent Improvement	Construction Fund	County Court Computer	Total Nonmajor Capital Projects Funds
Revenues:				
Charges for services	\$ -	\$ -	\$ 160,917	\$ 160,917
Interest	55,419	8,127	-	63,546
Other	-	-	647	647
Total revenues	<u>55,419</u>	<u>8,127</u>	<u>161,564</u>	<u>225,110</u>
Expenditures:				
Current:				
General government:				
Judicial	-	-	202,160	202,160
Human services	-	37,950	-	37,950
Capital outlay	4,191,986	-	-	4,191,986
Total expenditures	<u>4,191,986</u>	<u>37,950</u>	<u>202,160</u>	<u>4,432,096</u>
Excess of revenues over (under) expenditures	<u>(4,136,567)</u>	<u>(29,823)</u>	<u>(40,596)</u>	<u>(4,206,986)</u>
Other financing sources (uses):				
Lease-purchase agreement	5,195,220	-	-	5,195,220
Transfers in	400,000	-	-	400,000
Transfers out	-	(100,121)	-	(100,121)
Total other financing sources (uses)	<u>5,595,220</u>	<u>(100,121)</u>	<u>-</u>	<u>5,495,099</u>
Net change in fund balance	1,458,653	(129,944)	(40,596)	1,288,113
Fund balances at beginning of year	<u>599,146</u>	<u>1,877,998</u>	<u>266,622</u>	<u>2,743,766</u>
Fund balances at end of year	<u>\$ 2,057,799</u>	<u>\$ 1,748,054</u>	<u>\$ 226,026</u>	<u>\$ 4,031,879</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 3,191,337	\$ 3,184,757	\$ 3,204,534	\$ 19,777
Permissive Sales Taxes	10,300,000	10,800,000	10,806,214	6,214
Charges for Services	2,876,880	3,315,236	3,446,427	131,191
Licenses and Permits	125,200	100,125	125,934	25,809
Fines and Forfeitures	370,000	407,913	393,422	(14,491)
Intergovernmental	3,056,000	3,213,180	3,460,789	247,609
Interest	838,400	1,111,305	1,164,191	52,886
Conveyance Taxes	475,000	460,000	504,988	44,988
Other	290,278	545,460	574,580	29,120
Total Revenues	<u>21,523,095</u>	<u>23,137,976</u>	<u>23,681,079</u>	<u>543,103</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners Office				
Personal Services	516,473	524,344	524,344	-
Fringe Benefits	191,655	187,304	178,267	9,037
Materials and Supplies	4,500	7,465	6,887	578
Contractual Services	235,900	273,096	272,038	1,058
Other	62,500	91,671	76,896	14,775
Total Commissioners Office	<u>1,011,028</u>	<u>1,083,880</u>	<u>1,058,432</u>	<u>25,448</u>
Data Board				
Personal Services	129,684	138,497	138,496	1
Fringe Benefits	40,344	39,761	39,699	62
Materials and Supplies	10,850	33,046	32,476	570
Contractual Services	95,255	74,059	73,611	448
Total Data Board	<u>276,133</u>	<u>285,363</u>	<u>284,282</u>	<u>1,081</u>
Auditor's Office				
Personal Services	262,166	270,661	267,840	2,821
Fringe Benefits	88,098	79,873	75,947	3,926
Materials and Supplies	2,623	2,871	2,543	328
Contractual Services	925	1,448	1,373	75
Total Auditor's Office	<u>353,812</u>	<u>354,853</u>	<u>347,703</u>	<u>7,150</u>
County Treasurer's Office				
Personal Services	138,625	138,945	138,767	178
Fringe Benefits	51,060	51,140	50,818	322
Materials and Supplies	5,000	5,000	4,166	834
Contractual Services	81,000	84,000	83,673	327
Total County Treasurer's Office	<u>275,685</u>	<u>279,085</u>	<u>277,424</u>	<u>1,661</u>

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Prosecuting Attorney				
Personal Services	1,076,893	1,086,393	1,084,372	2,021
Fringe Benefits	349,379	347,932	337,069	10,863
Contractual Services	14,000	14,000	12,000	2,000
Other	70,319	70,319	70,319	-
	<u>1,510,591</u>	<u>1,518,644</u>	<u>1,503,760</u>	<u>14,884</u>
Total Prosecuting Attorney				
County Planning Commission				
Personal Services	68,350	71,350	70,796	554
Fringe Benefits	27,550	31,845	31,444	401
Materials and Supplies	1,300	675	536	139
Contractual Services	1,700	1,525	1,372	153
	<u>98,900</u>	<u>105,395</u>	<u>104,148</u>	<u>1,247</u>
Total County Planning Commission				
County Purchasing Department				
Materials and Supplies	449,500	474,654	420,895	53,759
	<u>449,500</u>	<u>474,654</u>	<u>420,895</u>	<u>53,759</u>
Total County Purchasing Department				
Board of Elections				
Personal Services	399,593	395,453	381,011	14,442
Fringe Benefits	182,172	186,034	175,397	10,637
Materials and Supplies	47,367	110,172	76,240	33,932
Contractual Services	220,868	232,374	214,464	17,910
	<u>850,000</u>	<u>924,033</u>	<u>847,112</u>	<u>76,921</u>
Total Board of Elections				
Maintenance and Operations				
Personal Services	149,132	149,132	133,275	15,857
Fringe Benefits	59,071	59,082	55,774	3,308
Materials and Supplies	45,000	59,695	39,943	19,752
Contractual Services	617,000	684,445	671,525	12,920
	<u>870,203</u>	<u>952,354</u>	<u>900,517</u>	<u>51,837</u>
Total Maintenance and Operations				
County Recorder				
Personal Services	216,530	216,530	215,843	687
Fringe Benefits	115,121	115,121	105,920	9,201
Materials and Supplies	3,000	4,696	3,871	825
Contractual Services	2,524	2,524	2,524	-
Other	3,800	4,759	2,901	1,858
	<u>340,975</u>	<u>343,630</u>	<u>331,059</u>	<u>12,571</u>
Total County Recorder				
Lodging Tax Office				
Materials and Supplies	-	838	838	-
	<u>-</u>	<u>838</u>	<u>838</u>	<u>-</u>
Total Lodging Tax Office				

(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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other Expenses				
Personal Services	4,865	4,865	4,138	727
Fringe Benefits	2,478	2,484	2,194	290
Contractual Services	349,000	962,365	938,126	24,239
Other	42,261	43,331	41,630	1,701
Total Other Expenses	398,604	1,013,045	986,088	26,957
Recorder's Micrographic				
Materials and Supplies	5,000	5,000	2,904	2,096
Contractual Services	63,000	66,222	58,444	7,778
Total Recorder's Micrographic	68,000	71,222	61,348	9,874
County Wide Audit				
Contractual Services	130,200	130,610	130,561	49
Total County Wide Audit	130,200	130,610	130,561	49
Group and Liability Insurance				
Contractual Services	405,000	408,100	407,490	610
Total Group and Liability Insurance	405,000	408,100	407,490	610
Total General Government- Legislative and Executive	7,038,631	7,945,706	7,661,657	284,049
General Government:				
Judicial				
Court of Appeals				
Contractual Services	27,130	27,130	27,130	-
Total Court of Appeals	27,130	27,130	27,130	-
Common Pleas Court				
Personal Services	918,591	922,716	917,051	5,665
Fringe Benefits	330,325	335,979	317,974	18,005
Materials and Supplies	42,500	48,757	48,241	516
Contractual Services	191,500	204,291	195,159	9,132
Other	-	-	-	-
Total Common Pleas Court	1,482,916	1,511,743	1,478,425	33,318
Common Pleas Jury Commission				
Personal Services	36,470	37,295	37,294	1
Fringe Benefits	12,178	12,297	12,295	2
Materials and Supplies	5,500	4,796	3,254	1,542
Contractual Services	8,100	9,467	6,295	3,172
Total Common Pleas Jury Commission	62,248	63,855	59,138	4,717

(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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Juvenile Court				
Personal Services	534,261	491,177	490,684	493
Fringe Benefits	178,871	174,282	164,320	9,962
Materials and Supplies	9,750	8,525	5,507	3,018
Contractual Services	<u>57,000</u>	<u>67,031</u>	<u>65,613</u>	<u>1,418</u>
Total Juvenile Court	<u>779,882</u>	<u>741,015</u>	<u>726,124</u>	<u>14,891</u>
Probate Court				
Personal Services	236,644	236,644	232,713	3,931
Fringe Benefits	100,133	100,153	98,419	1,734
Materials and Supplies	2,500	2,500	2,235	265
Contractual Services	<u>22,000</u>	<u>23,847</u>	<u>18,326</u>	<u>5,521</u>
Total Probate Court	<u>361,277</u>	<u>363,144</u>	<u>351,693</u>	<u>11,451</u>
Clerk of Courts				
Personal Services	429,381	435,384	434,699	685
Fringe Benefits	182,265	187,518	186,742	776
Materials and Supplies	20,000	26,112	25,593	519
Contractual Services	40,283	51,135	47,429	3,706
Other	-	69,862	69,863	(1)
Total Clerk of Courts	<u>671,929</u>	<u>770,011</u>	<u>764,326</u>	<u>5,685</u>
Eastern County Court				
Personal Services	211,080	214,158	212,430	1,728
Fringe Benefits	112,647	112,647	110,402	2,245
Materials and Supplies	3,125	3,184	2,252	932
Contractual Services	<u>25,150</u>	<u>22,433</u>	<u>7,583</u>	<u>14,850</u>
Total Eastern County Court	<u>352,002</u>	<u>352,422</u>	<u>332,667</u>	<u>19,755</u>
Western County Court				
Personal Services	240,152	246,635	246,634	1
Fringe Benefits	88,399	88,260	86,180	2,080
Materials and Supplies	3,000	3,919	3,636	283
Contractual Services	<u>7,800</u>	<u>7,513</u>	<u>6,798</u>	<u>715</u>
Total Western County Court	<u>339,351</u>	<u>346,327</u>	<u>343,248</u>	<u>3,079</u>
Ashtabula Municipal Court				
Personal Services	119,278	121,938	119,590	2,348
Fringe Benefits	34,262	33,230	33,157	73
Contractual Services	<u>400</u>	<u>2,555</u>	<u>2,367</u>	<u>188</u>
Total Ashtabula Municipal Court	<u>153,940</u>	<u>157,723</u>	<u>155,114</u>	<u>2,609</u>
Conneaut Municipal Court				
Personal Services	80,001	84,141	83,465	676
Fringe Benefits	30,537	32,645	32,643	2
Contractual Services	<u>200</u>	<u>800</u>	<u>795</u>	<u>5</u>
Total Conneaut Municipal Court	<u>110,738</u>	<u>117,586</u>	<u>116,903</u>	<u>683</u>

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Attorney Fees Public Defender				
Contractual Services	1,438,068	1,488,068	1,355,120	132,948
Total Attorney Fees Public Defender	<u>1,438,068</u>	<u>1,488,068</u>	<u>1,355,120</u>	<u>132,948</u>
Total General Government - Judicial	<u>5,779,481</u>	<u>5,939,024</u>	<u>5,709,888</u>	<u>229,136</u>
Public Safety:				
Adult Probation				
Personal Services	120,547	148,801	146,096	2,705
Fringe Benefits	64,579	67,173	64,606	2,567
Materials and Supplies	19,500	20,932	16,890	4,042
Contractual Services	17,500	16,795	16,381	414
Other	-	4,000	3,512	488
Total Adult Probation	<u>222,126</u>	<u>257,701</u>	<u>247,485</u>	<u>10,216</u>
Coroner				
Personal Services	211,850	237,350	225,747	11,603
Fringe Benefits	72,070	72,885	72,740	145
Materials and Supplies	2,500	2,716	1,930	786
Contractual Services	109,925	118,287	106,763	11,524
Total Coroner	<u>396,345</u>	<u>431,238</u>	<u>407,180</u>	<u>24,058</u>
Sheriff Department				
Personal Services	4,215,796	4,251,648	4,192,637	59,011
Fringe Benefits	1,524,873	1,494,179	1,421,475	72,704
Materials and Supplies	482,000	514,030	499,623	14,407
Contractual Services	268,609	383,175	372,727	10,448
Other	49,166	57,578	57,238	340
Total Sheriff Department	<u>6,540,444</u>	<u>6,700,610</u>	<u>6,543,700</u>	<u>156,910</u>
Building Regulations Department				
Personal Services	207,896	213,792	213,792	-
Fringe Benefits	82,207	83,016	74,266	8,750
Materials and Supplies	9,322	36,469	34,769	1,700
Contractual Services	215,575	286,263	258,973	27,290
Other	10,000	39,000	37,173	1,827
Total Building Regulations Department	<u>525,000</u>	<u>658,540</u>	<u>618,973</u>	<u>39,567</u>
Detention Center				
Personal Services	181,078	181,078	145,549	35,529
Fringe Benefits	68,860	69,820	53,493	16,327
Materials and Supplies	3,000	1,800	847	953
Contractual Services	202,650	208,241	169,080	39,161
Total Detention Center	<u>455,588</u>	<u>460,939</u>	<u>368,969</u>	<u>91,970</u>
Total Public Safety	<u>8,139,503</u>	<u>8,509,028</u>	<u>8,186,307</u>	<u>322,721</u>

(continued)

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Commissioners Risk Management				
Personal Services	51,418	52,301	52,300	1
Fringe Benefits	18,971	18,905	18,891	14
Materials and Supplies	1,000	1,000	850	150
Contractual Services	<u>26,300</u>	<u>33,375</u>	<u>29,722</u>	<u>3,653</u>
Total Commissioners Risk Management	<u>97,689</u>	<u>105,581</u>	<u>101,763</u>	<u>3,818</u>
Total Public Works	<u>97,689</u>	<u>105,581</u>	<u>101,763</u>	<u>3,818</u>
Health:				
Tuberculosis Clinic and Care				
Contractual Services	<u>30,000</u>	<u>30,000</u>	<u>27,046</u>	<u>2,954</u>
Total Tuberculosis Clinic and Care	<u>30,000</u>	<u>30,000</u>	<u>27,046</u>	<u>2,954</u>
Registration Vital Statistics				
Other	<u>1,500</u>	<u>1,500</u>	<u>900</u>	<u>600</u>
Total Registration Vital Statistics	<u>1,500</u>	<u>1,500</u>	<u>900</u>	<u>600</u>
Other Health Department				
Contractual Services	<u>75,000</u>	<u>101,957</u>	<u>101,953</u>	<u>4</u>
Total Other Health Department	<u>75,000</u>	<u>101,957</u>	<u>101,953</u>	<u>4</u>
Total Health	<u>106,500</u>	<u>133,457</u>	<u>129,899</u>	<u>3,558</u>
Human Services:				
Veterans Service Commission				
Materials and Supplies	7,000	7,000	6,828	172
Contractual Services	7,000	7,000	6,000	1,000
Other	<u>9,000</u>	<u>9,000</u>	<u>8,042</u>	<u>958</u>
Total Veterans Service Commission	<u>23,000</u>	<u>23,000</u>	<u>20,870</u>	<u>2,130</u>
Veterans Service				
Personal Services	276,600	276,600	272,975	3,625
Fringe Benefits	123,450	124,450	101,811	22,639
Materials and Supplies	46,750	63,523	32,715	30,808
Contractual Services	281,903	271,111	120,901	150,210
Other	<u>176,000</u>	<u>187,995</u>	<u>113,805</u>	<u>74,190</u>
Total Veterans Service	<u>904,703</u>	<u>923,679</u>	<u>642,207</u>	<u>281,472</u>
County Humane Society				
Contractual Services	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Total County Humane Society	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>

(continued)

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
County Allocation				
Contractual Services	373,000	373,000	333,494	39,506
Total County Allocation	373,000	373,000	333,494	39,506
Total Human Services	1,303,703	1,322,679	999,571	323,108
Conservation and Recreation				
Contractual Services	258,755	258,755	255,895	2,860
Total Agriculture Department	258,755	258,755	255,895	2,860
Total Conservation and Recreation	258,755	258,755	255,895	2,860
<i>Total Expenditures</i>	<u>22,724,262</u>	<u>24,214,230</u>	<u>23,044,980</u>	<u>1,169,250</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,201,167)</u>	<u>(1,076,254)</u>	<u>636,099</u>	<u>1,712,353</u>
Other Financing Sources (Uses)				
Advances In	-	25,000	25,000	-
Advances Out	-	(28,580)	(28,580)	-
Transfer In	1,315,915	3,247,471	3,250,095	2,624
Transfer Out	<u>(1,150,000)</u>	<u>(4,074,378)</u>	<u>(4,074,377)</u>	<u>1</u>
<i>Total Other Financing Sources (Uses)</i>	<u>165,915</u>	<u>(830,487)</u>	<u>(827,862)</u>	<u>2,625</u>
<i>Net Change in Fund Balance</i>	(1,035,252)	(1,906,741)	(191,763)	1,714,978
<i>Fund Balance Beginning of Year</i>	6,576,091	6,576,091	6,576,091	-
Prior Year Encumbrances Appropriated	<u>412,693</u>	<u>412,693</u>	<u>412,693</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 5,953,532</u>	<u>\$ 5,082,043</u>	<u>\$ 6,797,021</u>	<u>\$ 1,714,978</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 390,000	\$ 466,000	\$ 473,376	\$ 7,376
Fines and Forfeitures	60,000	60,000	52,871	(7,129)
Intergovernmental	6,035,000	7,784,162	7,371,568	(412,594)
Interest	25,000	74,000	74,351	351
Other	30,000	30,000	32,676	2,676
<i>Total Revenues</i>	<u>6,540,000</u>	<u>8,414,162</u>	<u>8,004,842</u>	<u>(409,320)</u>
Expenditures				
Current:				
Public Works:				
Roads				
Personal Services	1,418,100	1,434,100	1,424,517	9,583
Fringe Benefits	539,200	549,628	545,874	3,754
Materials and Supplies	2,111,000	2,261,133	2,072,630	188,503
Contractual Services	946,200	1,493,243	1,355,383	137,860
<i>Total Roads</i>	<u>5,014,500</u>	<u>5,738,104</u>	<u>5,398,404</u>	<u>339,700</u>
Bridges and Culverts				
Personal Services	460,300	477,300	440,124	37,176
Fringe Benefits	196,500	201,387	178,695	22,692
Materials and Supplies	300,000	373,333	335,693	37,640
Contractual Services	401,000	1,287,277	1,226,444	60,833
<i>Total Bridges and Culverts</i>	<u>1,357,800</u>	<u>2,339,297</u>	<u>2,180,956</u>	<u>158,341</u>
Engineer				
Personal Services	867,150	867,150	826,970	40,180
Fringe Benefits	298,000	298,000	261,284	36,716
<i>Total Engineer</i>	<u>1,165,150</u>	<u>1,165,150</u>	<u>1,088,254</u>	<u>76,896</u>
<i>Total Public Works</i>	<u>7,537,450</u>	<u>9,242,551</u>	<u>8,667,614</u>	<u>574,937</u>
<i>Total Expenditures</i>	<u>7,537,450</u>	<u>9,242,551</u>	<u>8,667,614</u>	<u>574,937</u>
<i>Net Change in Fund Balance</i>	(997,450)	(828,389)	(662,772)	165,617
<i>Fund Balance Beginning of Year</i>	2,464,474	2,464,474	2,464,474	-
<i>Prior Year Encumbrances Appropriated</i>	<u>686,921</u>	<u>686,921</u>	<u>686,921</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 2,153,945</u>	<u>\$ 2,323,006</u>	<u>\$ 2,488,623</u>	<u>\$ 165,617</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 1,734,000	\$ 1,734,000	\$ 1,741,015	\$ 7,015
Charges for Services	1,121,100	1,238,100	1,090,483	(147,617)
Intergovernmental	10,600,600	10,238,600	10,606,033	367,433
Contributions & Donations	8,000	8,000	7,055	(945)
Other	117,200	117,200	54,838	(62,362)
<i>Total Revenues</i>	<u>13,580,900</u>	<u>13,335,900</u>	<u>13,499,424</u>	<u>163,524</u>
Expenditures				
Current:				
Human Services:				
Personal Services	4,000,000	3,527,300	3,518,568	8,732
Fringe Benefits	1,586,000	1,458,738	1,405,950	52,788
Materials and Supplies	283,100	245,608	229,476	16,132
Contractual Services	8,618,400	9,665,054	9,583,810	81,244
Other	60,600	96,973	90,649	6,324
<i>Total Expenditures</i>	<u>14,548,100</u>	<u>14,993,673</u>	<u>14,828,453</u>	<u>165,220</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(967,200)</u>	<u>(1,657,773)</u>	<u>(1,329,029)</u>	<u>328,744</u>
Other Financing Sources (Uses)				
Transfers In	1,414,511	967,511	831,005	(136,506)
Transfers Out	(430,000)	(313,000)	(309,512)	3,488
<i>Total Other Financing Sources (Uses)</i>	<u>984,511</u>	<u>654,511</u>	<u>521,493</u>	<u>(133,018)</u>
<i>Net Change in Fund Balance</i>	17,311	(1,003,262)	(807,536)	195,726
<i>Fund Balance Beginning of Year</i>	435,985	435,985	435,985	-
Prior Year Encumbrances Appropriated	864,574	864,574	864,574	-
<i>Fund Balance End of Year</i>	<u>\$ 1,317,870</u>	<u>\$ 297,297</u>	<u>\$ 493,023</u>	<u>\$ 195,726</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 3,515,000	\$ 3,515,000	\$ 3,602,155	\$ 87,155
Charges for Services	1,500	1,500	2,550	1,050
Intergovernmental	3,996,573	4,566,573	4,917,487	350,914
Contributions and Donations	1,000	1,000	315	(685)
Other	84,000	84,000	119,947	35,947
<i>Total Revenues</i>	<u>7,598,073</u>	<u>8,168,073</u>	<u>8,642,454</u>	<u>474,381</u>
Expenditures				
Current:				
Human Services:				
Personal Services	1,950,750	2,034,900	2,031,884	3,016
Fringe Benefits	907,620	926,120	879,777	46,343
Materials and Supplies	83,200	103,200	89,027	14,173
Contractual Services	4,515,000	5,630,395	5,507,337	123,058
Other	500	500	-	500
<i>Total Human Services</i>	<u>7,457,070</u>	<u>8,695,115</u>	<u>8,508,025</u>	<u>187,090</u>
Debt Service				
Principal Retirement	125,000	81,749	81,748	1
Interest and Fiscal Charges	4,000	692	691	1
<i>Total Debt Service</i>	<u>129,000</u>	<u>82,441</u>	<u>82,439</u>	<u>2</u>
<i>Total Expenditures</i>	<u>7,586,070</u>	<u>8,777,556</u>	<u>8,590,464</u>	<u>187,092</u>
<i>Net Change in Fund Balance</i>	12,003	(609,483)	51,990	661,473
<i>Fund Balance Beginning of Year</i>	2,530,236	2,530,236	2,530,236	-
Prior Year Encumbrances Appropriated	<u>348,093</u>	<u>348,093</u>	<u>348,093</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 2,890,332</u>	<u>\$ 2,268,846</u>	<u>\$ 2,930,319</u>	<u>\$ 661,473</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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 6,360,000	\$ 6,419,439	\$ 6,422,235	\$ 2,796
Intergovernmental	2,617,000	3,043,042	3,332,142	289,100
Other	<u>255,000</u>	<u>821,993</u>	<u>830,164</u>	<u>8,171</u>
<i>Total Revenues</i>	<u>9,232,000</u>	<u>10,284,474</u>	<u>10,584,541</u>	<u>300,067</u>
Expenditures				
Current:				
Health:				
Personal Services	1,978,000	1,858,000	1,856,864	1,136
Fringe Benefits	1,131,000	1,119,453	967,238	152,215
Materials and Supplies	70,000	102,096	92,674	9,422
Contractual Services	1,346,000	2,234,827	2,166,047	68,780
Other	<u>3,150,000</u>	<u>2,610,667</u>	<u>2,610,666</u>	<u>1</u>
<i>Total Expenditures</i>	<u>7,675,000</u>	<u>7,925,043</u>	<u>7,693,489</u>	<u>231,554</u>
<i>Net Change in Fund Balance</i>	1,557,000	2,359,431	2,891,052	531,621
<i>Fund Balance Beginning of Year</i>	3,004,300	3,004,300	3,004,300	-
Prior Year Encumbrances Appropriated	<u>213,921</u>	<u>213,921</u>	<u>213,921</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 4,775,221</u>	<u>\$ 5,577,652</u>	<u>\$ 6,109,273</u>	<u>\$ 531,621</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 2,547,000	\$ 2,626,575	\$ 2,806,774	\$ 180,199
Intergovernmental	7,095,300	7,111,725	6,708,164	(403,561)
Other	<u>1,063,900</u>	<u>767,900</u>	<u>599,653</u>	<u>(168,247)</u>
<i>Total Revenues</i>	<u>10,706,200</u>	<u>10,506,200</u>	<u>10,114,591</u>	<u>(391,609)</u>
Human Services:				
Personal Services	4,422,500	4,523,442	4,509,980	13,462
Fringe Benefits	1,703,383	1,687,409	1,660,740	26,669
Materials and Supplies	1,230,000	1,305,534	1,302,896	2,638
Contractual Services	3,140,299	3,356,940	3,287,781	69,159
Other	<u>6,500</u>	<u>6,350</u>	<u>2,112</u>	<u>4,238</u>
<i>Total Expenditures</i>	<u>10,502,682</u>	<u>10,879,675</u>	<u>10,763,509</u>	<u>116,166</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	203,518	(373,475)	(648,918)	(275,443)
Other Financing Sources (Uses)				
Transfers Out	<u>(203,213)</u>	<u>(203,213)</u>	<u>(203,213)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	305	(576,688)	(852,131)	(275,443)
<i>Fund Balance Beginning of Year</i>	1,498,675	1,498,675	1,498,675	-
Prior Year Encumbrances Appropriated	<u>366,946</u>	<u>366,946</u>	<u>366,946</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,865,926</u>	<u>\$ 1,288,933</u>	<u>\$ 1,013,490</u>	<u>\$ (275,443)</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 117,600	\$ 117,600	\$ 138,113	\$ 20,513
Fines and Forfeitures	3,400	3,400	11,340	7,940
Contributions and Donations	-	-	170	170
Other	-	-	353	353
	<u>121,000</u>	<u>121,000</u>	<u>149,976</u>	<u>28,976</u>
<i>Total Revenues</i>				
Expenditures				
Current:				
Health				
Commissioner's Office				
Personal Services	40,932	49,045	46,639	2,406
Fringe Benefits	7,528	8,412	7,434	978
Materials and Supplies	1,500	1,721	851	870
Contractual Services	73,250	73,300	72,578	722
Other	8,100	8,493	6,906	1,587
	<u>131,310</u>	<u>140,971</u>	<u>134,408</u>	<u>6,563</u>
Total Commissioner's Office				
Auditor's Office				
Personal Services	15,000	15,000	13,830	1,170
Fringe Benefits	4,150	4,150	3,127	1,023
Materials and Supplies	12,500	13,902	11,856	2,046
Contractual Services	2,500	2,500	2,400	100
Other	120	257	237	20
	<u>34,270</u>	<u>35,809</u>	<u>31,450</u>	<u>4,359</u>
Total Auditor's Office				
<i>Total Expenditures</i>	<u>165,580</u>	<u>176,780</u>	<u>165,858</u>	<u>10,922</u>
<i>Net Change in Fund Balance</i>	(44,580)	(55,780)	(15,882)	39,898
<i>Fund Balance Beginning of Year</i>	214,083	214,083	214,083	-
Prior Year Encumbrances Appropriated	<u>3,066</u>	<u>3,066</u>	<u>3,066</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 172,569</u>	<u>\$ 161,369</u>	<u>\$ 201,267</u>	<u>\$ 39,898</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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ -	\$ -	\$ 5	\$ 5
Charges for Services	1,199,420	1,199,420	1,203,021	3,601
Intergovernmental	35,000	35,000	37,128	2,128
Conveyance Taxes	200,000	200,000	252,118	52,118
Other	-	-	13,620	13,620
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total Revenues</i>	<u>1,434,420</u>	<u>1,434,420</u>	<u>1,505,892</u>	<u>71,472</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	710,831	710,831	671,418	39,413
Fringe Benefits	315,096	315,369	233,277	82,092
Materials and Supplies	66,500	66,760	30,649	36,111
Contractual Services	1,056,500	1,057,191	695,700	361,491
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total Expenditures</i>	<u>2,148,927</u>	<u>2,150,151</u>	<u>1,631,044</u>	<u>519,107</u>
<i>Net Change in Fund Balance</i>	(714,507)	(715,731)	(125,152)	590,579
<i>Fund Balance Beginning of Year</i>	2,415,924	2,415,924	2,415,924	-
Prior Year Encumbrances Appropriated	<u>1,417</u>	<u>1,417</u>	<u>1,417</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,702,834</u>	<u>\$ 1,701,610</u>	<u>\$ 2,292,189</u>	<u>\$ 590,579</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 350,000	\$ 350,000	\$ 392,102	\$ 42,102
Special Assessments	210,000	210,000	219,802	9,802
Other	-	-	10,513	10,513
<i>Total Revenues</i>	<u>560,000</u>	<u>560,000</u>	<u>622,417</u>	<u>62,417</u>
Expenditures				
Current:				
Health				
Personal Services	56,610	46,610	46,394	216
Fringe Benefits	17,025	13,541	12,962	579
Materials and Supplies	13,450	6,291	4,316	1,975
Contractual Services	337,900	446,165	391,486	54,679
Other	2,000	-	-	-
<i>Total Expenditures</i>	<u>426,985</u>	<u>512,607</u>	<u>455,158</u>	<u>57,449</u>
<i>Net Change in Fund Balance</i>	133,015	47,393	167,259	4,968
<i>Fund Balance Beginning of Year</i>	812,433	812,433	812,433	-
Prior Year Encumbrances Appropriated	<u>62,582</u>	<u>62,582</u>	<u>62,582</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 1,008,030</u>	<u>\$ 922,408</u>	<u>\$ 1,042,274</u>	<u>\$ 4,968</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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ -	\$ -	\$ 344	\$ 344
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>344</u>	<u>344</u>
Expenditures				
Current:				
General Administrative:				
Contract Services	-	10,000	5,772	(4,228)
<i>Net Change in Fund Balance</i>	-	(10,000)	(5,428)	4,572
<i>Fund Balance Beginning of Year</i>	<u>17,355</u>	<u>17,355</u>	<u>17,355</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 17,355</u>	<u>\$ 7,355</u>	<u>\$ 11,927</u>	<u>\$ 4,572</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, 2019*

	<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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 120,000	\$ 120,000	\$ 124,825	\$ 4,825
Other	<u>150,000</u>	<u>150,000</u>	<u>131,719</u>	<u>(18,281)</u>
<i>Total Revenues</i>	<u>270,000</u>	<u>270,000</u>	<u>256,544</u>	<u>(13,456)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	196,889	201,060	201,060	-
Fringe Benefits	43,327	53,398	48,774	4,624
Materials and Supplies	4,000	4,030	3,273	757
Contractual Services	<u>52,400</u>	<u>39,014</u>	<u>21,451</u>	<u>17,563</u>
<i>Total Expenditures</i>	<u>296,616</u>	<u>297,502</u>	<u>274,558</u>	<u>22,944</u>
<i>Net Change in Fund Balance</i>	(26,616)	(27,502)	(18,014)	9,488
<i>Fund Balance Beginning of Year</i>	348,189	348,189	348,189	-
Prior Year Encumbrances Appropriated	<u>15,898</u>	<u>15,898</u>	<u>15,898</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 337,471</u>	<u>\$ 336,585</u>	<u>\$ 346,073</u>	<u>\$ 9,488</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ 4,000	\$ 4,000	\$ 9,213	\$ 5,213
Other	-	-	40	40
<i>Total Revenues</i>	<u>4,000</u>	<u>4,000</u>	<u>9,253</u>	<u>5,253</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	8,000	7,490	6,251	1,239
Fringe Benefits	3,300	3,810	3,368	442
Materials and Supplies	<u>2,000</u>	<u>2,000</u>	<u>675</u>	<u>1,325</u>
<i>Total Expenditures</i>	<u>13,300</u>	<u>13,300</u>	<u>10,294</u>	<u>3,006</u>
<i>Net Change in Fund Balance</i>	(9,300)	(9,300)	(1,041)	8,259
<i>Fund Balance Beginning of Year</i>	<u>15,087</u>	<u>15,087</u>	<u>15,087</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 5,787</u>	<u>\$ 5,787</u>	<u>\$ 14,046</u>	<u>\$ 8,259</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 285,000	\$ 285,000	\$ 263,329	\$ (21,671)
Other	<u>50,000</u>	<u>50,000</u>	<u>45,312</u>	<u>(4,688)</u>
<i>Total Revenues</i>	<u>335,000</u>	<u>335,000</u>	<u>308,641</u>	<u>(26,359)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	129,200	129,200	128,895	305
Fringe Benefits	50,162	50,667	47,615	3,052
Materials and Supplies	9,000	78,000	66,170	11,830
Contractual Services	167,700	169,526	159,000	10,526
Other	<u>1,000</u>	<u>1,000</u>	<u>100</u>	<u>900</u>
<i>Total Expenditures</i>	<u>357,062</u>	<u>428,393</u>	<u>401,780</u>	<u>26,613</u>
<i>Net Change in Fund Balance</i>	(22,062)	(93,393)	(93,139)	254
<i>Fund Balance Beginning of Year</i>	356,227	356,227	356,227	-
Prior Year Encumbrances Appropriated	<u>3,995</u>	<u>3,995</u>	<u>3,995</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 338,160</u>	<u>\$ 266,829</u>	<u>\$ 267,083</u>	<u>\$ 254</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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ -	\$ -	\$ 300	\$ 300
<i>Net Change in Fund Balance</i>	-	-	300	300
<i>Fund Balance Beginning of Year</i>	<u>63,227</u>	<u>63,227</u>	<u>63,227</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 63,227</u>	<u>\$ 63,227</u>	<u>\$ 63,527</u>	<u>\$ 300</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, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 130,000	\$ 151,715	\$ 151,716	\$ 1
Other	<u>161,000</u>	<u>380,492</u>	<u>380,495</u>	<u>3</u>
<i>Total Revenues</i>	<u>291,000</u>	<u>532,207</u>	<u>532,211</u>	<u>4</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	372,457	404,760	308,172	96,588
Fringe Benefits	<u>97,519</u>	<u>127,618</u>	<u>100,041</u>	<u>27,577</u>
<i>Total Expenditures</i>	<u>469,976</u>	<u>532,378</u>	<u>408,213</u>	<u>124,165</u>
<i>Net Change in Fund Balance</i>	(178,976)	(171)	123,998	124,169
<i>Fund Balance Beginning of Year</i>	<u>878</u>	<u>878</u>	<u>878</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (178,098)</u>	<u>\$ 707</u>	<u>\$ 124,876</u>	<u>\$ 124,169</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 2,500	\$ 2,500	\$ 4,200	\$ 1,700
Other	<u>9,690</u>	<u>9,690</u>	<u>9,690</u>	<u>-</u>
<i>Total Revenues</i>	<u>12,190</u>	<u>12,190</u>	<u>13,890</u>	<u>1,700</u>
Expenditures				
Current:				
Public Safety:				
Materials and Supplies	33,000	19,512	19,512	-
Contractual Services	<u>5,000</u>	<u>5,000</u>	<u>2,000</u>	<u>3,000</u>
<i>Total Expenditures</i>	<u>38,000</u>	<u>24,512</u>	<u>21,512</u>	<u>3,000</u>
<i>Net Change in Fund Balance</i>	(25,810)	(12,322)	(7,622)	4,700
<i>Fund Balance Beginning of Year</i>	<u>13,417</u>	<u>13,417</u>	<u>13,417</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (12,393)</u>	<u>\$ 1,095</u>	<u>\$ 5,795</u>	<u>\$ 4,700</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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 1,021,000	\$ 1,045,000	\$ 1,044,608	\$ (392)
Intergovernmental	2,197,900	2,083,155	2,027,025	(56,130)
Contributions and Donations	10,000	10,000	26,395	16,395
Other	500,000	330,000	386,737	56,737
<i>Total Revenues</i>	<u>3,728,900</u>	<u>3,468,155</u>	<u>3,484,765</u>	<u>16,610</u>
Expenditures				
Current:				
Health				
Personal Services	465,788	477,068	464,466	12,602
Fringe Benefits	137,300	137,473	116,712	20,761
Materials and Supplies	26,000	26,000	15,682	10,318
Contractual Services	3,411,900	3,856,685	3,390,107	466,578
<i>Total Expenditures</i>	<u>4,040,988</u>	<u>4,497,226</u>	<u>3,986,967</u>	<u>510,259</u>
<i>Net Change in Fund Balance</i>	(312,088)	(1,029,071)	(502,202)	526,869
<i>Fund Balance Beginning of Year</i>	5,233,421	5,233,421	5,233,421	-
Prior Year Encumbrances Appropriated	<u>256,683</u>	<u>256,683</u>	<u>256,683</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 5,178,016</u>	<u>\$ 4,461,033</u>	<u>\$ 4,987,902</u>	<u>\$ 526,869</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, 2019*

	<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	\$ 225,218	\$ 225,218	\$ -
Intergovernmental	160,000	148,379	148,377	(2)
Other	20,000	25,355	25,388	33
<i>Total Revenues</i>	<u>385,000</u>	<u>398,952</u>	<u>398,983</u>	<u>31</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	199,500	199,500	198,646	854
Fringe Benefits	99,000	99,000	78,186	20,814
Materials and Supplies	85,000	60,000	50,609	9,391
Contractual Services	96,200	59,620	51,822	7,798
<i>Total Expenditures</i>	<u>479,700</u>	<u>418,120</u>	<u>379,263</u>	<u>38,857</u>
<i>Net Change in Fund Balance</i>	(94,700)	(19,168)	19,720	38,888
<i>Fund Balance Beginning of Year</i>	516,261	516,261	516,261	-
Prior Year Encumbrances Appropriated	<u>2,420</u>	<u>2,420</u>	<u>2,420</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 423,981</u>	<u>\$ 499,513</u>	<u>\$ 538,401</u>	<u>\$ 38,888</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, 2019

	<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	\$ 202,524	\$ 2,524
Other	<u>216,000</u>	<u>216,000</u>	<u>219,816</u>	<u>3,816</u>
<i>Total Revenues</i>	<u>416,000</u>	<u>416,000</u>	<u>422,340</u>	<u>6,340</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	346,699	346,699	275,131	71,568
Fringe Benefits	130,603	130,603	92,169	38,434
Materials and Supplies	160,000	160,000	93,590	66,410
Contractual Services	<u>513,500</u>	<u>514,000</u>	<u>176,508</u>	<u>337,492</u>
<i>Total Expenditures</i>	<u>1,150,802</u>	<u>1,151,302</u>	<u>637,398</u>	<u>513,904</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(734,802)	(735,302)	(215,058)	(507,564)
Other Financing Sources				
Operating Transfers Out	<u>(192,600)</u>	<u>(192,600)</u>	<u>(192,591)</u>	<u>-</u>
<i>Total Other Financing Sources</i>	(192,600)	(192,600)	(192,591)	-
<i>Net Change in Fund Balance</i>	(927,402)	(927,902)	(407,649)	520,244
<i>Fund Balance Beginning of Year</i>	1,337,384	1,337,384	1,337,384	-
Prior Year Encumbrances Appropriated	<u>54,390</u>	<u>54,390</u>	<u>54,390</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 464,372</u>	<u>\$ 463,872</u>	<u>\$ 984,125</u>	<u>\$ 520,244</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, 2019

	<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	\$ 1,820	\$ (3,180)
Fines & Forfeitures	173,850	173,850	161,219	(12,631)
Other	6,000	6,000	5,926	(74)
<i>Total Revenues</i>	<u>184,850</u>	<u>184,850</u>	<u>168,965</u>	<u>(15,885)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	44,300	44,300	40,142	4,158
Fringe Benefits	33,552	33,552	28,805	4,747
Materials and Supplies	105,500	110,120	104,085	6,035
Contractual Services	5,825	5,825	5,019	806
Other	7,250	7,250	4,272	2,978
<i>Total Expenditures</i>	<u>196,427</u>	<u>201,047</u>	<u>182,323</u>	<u>18,724</u>
<i>Net Change in Fund Balance</i>	(11,577)	(16,197)	(13,358)	2,839
<i>Fund Balance Beginning of Year</i>	293,136	293,136	293,136	-
Prior Year Encumbrances Appropriated	<u>13,828</u>	<u>13,828</u>	<u>13,828</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 295,387</u>	<u>\$ 290,767</u>	<u>\$ 293,606</u>	<u>\$ 2,839</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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 1,606,200	\$ 1,783,608	\$ 1,599,070	\$ (184,538)
Other	<u>100,000</u>	<u>110,000</u>	<u>238,514</u>	<u>128,514</u>
<i>Total Revenues</i>	<u>1,706,200</u>	<u>1,893,608</u>	<u>1,837,584</u>	<u>(56,024)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	68,265	76,539	75,117	1,422
Fringe Benefits	24,445	27,245	26,907	338
Contractual Services	<u>1,703,480</u>	<u>1,881,254</u>	<u>1,743,316</u>	<u>137,938</u>
<i>Total Expenditures</i>	<u>1,796,190</u>	<u>1,985,038</u>	<u>1,845,340</u>	<u>139,698</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(89,990)	(91,430)	(7,756)	83,674
Other Financing Sources (Uses)				
Advances In	-	-	25,000	25,000
Advances Out	<u>-</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>(25,000)</u>	<u>-</u>	<u>25,000</u>
<i>Net Change in Fund Balance</i>	(89,990)	(116,430)	(7,756)	108,674
<i>Fund Balance Beginning of Year</i>	529	529	529	-
Prior Year Encumbrances Appropriated	<u>164,437</u>	<u>164,437</u>	<u>164,437</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 74,976</u>	<u>\$ 48,536</u>	<u>\$ 157,210</u>	<u>\$ 108,674</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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 146,000	\$ 146,000	\$ 143,892	\$ (2,108)
Other	-	-	245	245
<i>Total Revenues</i>	<u>146,000</u>	<u>146,000</u>	<u>144,137</u>	<u>(1,863)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Eastern County Court				
Personal Services	9,650	11,650	10,557	1,093
Fringe Benefits	3,328	6,642	6,443	199
Materials and Supplies	30,000	30,000	892	29,108
Contractual Services	100,000	96,515	12,830	83,685
Total Eastern County Court	<u>142,978</u>	<u>144,807</u>	<u>30,722</u>	<u>114,085</u>
Western County Court				
Personal Services	39,000	39,000	35,798	3,202
Fringe Benefits	14,102	15,314	14,660	654
Materials and Supplies	-	3,000	2,705	
Contractual Services	30,000	40,000	24,665	15,335
Total Western County Court	<u>83,102</u>	<u>97,314</u>	<u>77,828</u>	<u>19,486</u>
<i>Total Expenditures</i>	<u>226,080</u>	<u>242,121</u>	<u>108,550</u>	<u>133,571</u>
<i>Net Change in Fund Balance</i>	(80,080)	(96,121)	35,587	131,708
<i>Fund Balance Beginning of Year</i>	522,036	522,036	522,036	-
Prior Year Encumbrances Appropriated	<u>4,272</u>	<u>4,272</u>	<u>4,272</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 446,228</u>	<u>\$ 430,187</u>	<u>\$ 561,895</u>	<u>\$ 131,708</u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Eastern County Court OVI/IDIAM Fund
For the Year Ended December 31, 2019*

	<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	\$ 2,656	\$ 656
Intergovernmental	<u>4,000</u>	<u>4,000</u>	<u>3,653</u>	<u>(347)</u>
<i>Total Revenues</i>	<u>6,000</u>	<u>6,000</u>	<u>6,309</u>	<u>309</u>
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	<u>50,000</u>	<u>50,325</u>	<u>1,694</u>	<u>48,631</u>
<i>Total Expenditures</i>	<u>50,000</u>	<u>50,325</u>	<u>1,694</u>	<u>48,631</u>
<i>Net Change in Fund Balance</i>	(44,000)	(44,325)	4,615	48,940
<i>Fund Balance Beginning of Year</i>	64,965	64,965	64,965	-
Prior Year Encumbrances Appropriated	<u>3,333</u>	<u>3,333</u>	<u>3,333</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 24,298</u>	<u>\$ 23,973</u>	<u>\$ 72,913</u>	<u>\$ 48,940</u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Western County Court OVI/IDIAM Fund
For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ -	\$ -	\$ 5,275	\$ 5,275
Intergovernmental	9,000	9,000	7,158	(1,842)
<i>Total Revenues</i>	<u>9,000</u>	<u>9,000</u>	<u>12,433</u>	<u>3,433</u>
Expenditures				
Current:				
General Government:				
Judicial				
Contractual Services	10,000	10,600	9,980	620
<i>Total Expenditures</i>	<u>10,000</u>	<u>10,600</u>	<u>9,980</u>	<u>620</u>
<i>Net Change in Fund Balance</i>	(1,000)	(1,600)	2,453	4,053
<i>Fund Balance Beginning of Year</i>	<u>55,779</u>	<u>55,779</u>	<u>55,779</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 54,779</u>	<u>\$ 54,179</u>	<u>\$ 58,232</u>	<u>\$ 4,053</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 650,000	\$ 650,000	\$ 615,860	\$ (34,140)
Other	-	-	4,042	4,042
<i>Total Revenues</i>	<u>650,000</u>	<u>650,000</u>	<u>619,902</u>	<u>(30,098)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	275,174	275,691	275,048	643
Fringe Benefits	111,154	110,760	110,254	506
Materials and Supplies	9,000	9,865	8,419	1,446
Contractual Services	4,601	5,001	3,860	1,141
<i>Total Expenditures</i>	<u>399,929</u>	<u>401,317</u>	<u>397,581</u>	<u>3,736</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	250,071	248,683	222,321	(26,362)
Other Financing Sources (Uses)				
Transfers Out	(63,173)	(152,623)	(152,623)	-
<i>Total Other Financing Uses</i>	<u>(63,173)</u>	<u>(152,623)</u>	<u>(152,623)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	186,898	96,060	69,698	(26,362)
<i>Fund Balance Beginning of Year</i>	702,548	702,548	702,548	-
Prior Year Encumbrances Appropriated	<u>2,205</u>	<u>2,205</u>	<u>2,205</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 891,651</u>	<u>\$ 800,813</u>	<u>\$ 774,451</u>	<u>\$ (26,362)</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 461,000	\$ 461,000	\$ 395,843	\$ (65,157)
Intergovernmental	-	-	37,960	37,960
Other	-	-	2,185	2,185
<i>Total Revenues</i>	<u>461,000</u>	<u>461,000</u>	<u>435,988</u>	<u>(25,012)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	306,064	331,064	313,792	17,272
Fringe Benefits	132,460	152,772	144,330	8,442
Materials and Supplies	10,000	16,231	2,225	14,006
Contractual Services	42,500	106,658	78,549	28,109
<i>Total Expenditures</i>	<u>491,024</u>	<u>606,725</u>	<u>538,896</u>	<u>67,829</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(30,024)	(145,725)	(102,908)	42,817
Other Financing Sources				
Transfers In	-	-	50,000	50,000
<i>Total Other Financing Sources</i>	-	-	50,000	-
<i>Net Change in Fund Balance</i>	(30,024)	(145,725)	(52,908)	42,817
<i>Fund Balance Beginning of Year</i>	621,082	621,082	621,082	-
Prior Year Encumbrances Appropriated	<u>6,037</u>	<u>6,037</u>	<u>6,037</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 597,095</u>	<u>\$ 481,394</u>	<u>\$ 574,211</u>	<u>\$ 42,817</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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 20,000	\$ 20,000	\$ 21,164	\$ 1,164
Other	1,000	1,000	22	(978)
<i>Total Revenues</i>	<u>21,000</u>	<u>21,000</u>	<u>21,186</u>	<u>186</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	10,000	10,009	4,253	5,756
Materials and Supplies	3,000	5,000	1,438	3,562
Contractual Services	13,000	18,050	17,349	701
<i>Total Expenditures</i>	<u>26,000</u>	<u>33,059</u>	<u>23,040</u>	<u>10,019</u>
<i>Net Change in Fund Balance</i>	(5,000)	(12,059)	(1,854)	10,205
<i>Fund Balance Beginning of Year</i>	21,480	21,480	21,480	-
Prior Year Encumbrances Appropriated	<u>260</u>	<u>260</u>	<u>260</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 16,740</u>	<u>\$ 9,681</u>	<u>\$ 19,886</u>	<u>\$ 10,205</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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 25,250	\$ 25,250	\$ 32,361	\$ 7,111
Contributions and Donations	2,000	2,000	642	(1,358)
<i>Total Revenues</i>	<u>27,250</u>	<u>27,250</u>	<u>33,003</u>	<u>5,753</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	-	500	448	52
Materials and Supplies	-	8,153	5,429	2,724
Contractual Services	-	26,648	25,188	1,460
<i>Total Expenditures</i>	<u>-</u>	<u>35,301</u>	<u>31,065</u>	<u>4,236</u>
<i>Net Change in Fund Balance</i>	27,250	(8,051)	1,938	2,878
<i>Fund Balance Beginning of Year</i>	35,726	35,726	35,726	-
Prior Year Encumbrances Appropriated	<u>9,647</u>	<u>9,647</u>	<u>9,647</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 72,623</u>	<u>\$ 37,322</u>	<u>\$ 47,311</u>	<u>\$ 2,878</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 80,000	\$ 80,000	\$ 69,812	\$ (10,188)
Other	-	-	516	516
<i>Total Revenues</i>	<u>80,000</u>	<u>80,000</u>	<u>70,328</u>	<u>(9,672)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	91,764	91,764	82,255	9,509
Fringe Benefits	34,661	34,661	29,337	5,324
Materials and Supplies	2,000	2,000	335	1,665
Contractual Services	5,000	5,000	3,130	1,870
<i>Total Expenditures</i>	<u>133,425</u>	<u>133,425</u>	<u>115,057</u>	<u>18,368</u>
<i>Net Change in Fund Balance</i>	(53,425)	(53,425)	(44,729)	8,696
<i>Fund Balance Beginning of Year</i>	54,687	54,687	54,687	-
Prior Year Encumbrances Appropriated	<u>2</u>	<u>2</u>	<u>2</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 1,264</u>	<u>\$ 1,264</u>	<u>\$ 9,960</u>	<u>\$ 8,696</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 550,000	\$ 590,251	\$ 609,523	\$ 19,272
Intergovernmental	1,660,000	1,660,000	1,614,778	(45,222)
Other	<u>150,000</u>	<u>150,703</u>	<u>339,773</u>	<u>189,070</u>
<i>Total Revenues</i>	<u>2,360,000</u>	<u>2,400,954</u>	<u>2,564,074</u>	<u>163,120</u>
Expenditures				
Current:				
Human Services:				
Personal Services	1,133,451	1,117,531	1,104,547	12,984
Fringe Benefits	507,001	509,547	471,225	38,322
Materials and Supplies	21,500	20,099	7,034	13,065
Contractual Services	335,550	498,698	487,987	10,711
Other	<u>300</u>	<u>300</u>	<u>-</u>	<u>300</u>
<i>Total Expenditures</i>	<u>1,997,802</u>	<u>2,146,175</u>	<u>2,070,793</u>	<u>75,382</u>
<i>Excess of Revenues Over Expenditures</i>	<u>362,198</u>	<u>254,779</u>	<u>493,281</u>	<u>238,502</u>
Other Financing Sources (Uses)				
Transfers In	150,000	150,000	75,000	(75,000)
Transfers Out	<u>(550,000)</u>	<u>(500,920)</u>	<u>(499,621)</u>	<u>1,299</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(400,000)</u>	<u>(350,920)</u>	<u>(424,621)</u>	<u>(73,701)</u>
<i>Net Change in Fund Balance</i>	(37,802)	(96,141)	68,660	164,801
<i>Fund Balance Beginning of Year</i>	239,395	239,395	239,395	-
Prior Year Encumbrances Appropriated	<u>103,979</u>	<u>103,979</u>	<u>103,979</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 305,572</u>	<u>\$ 247,233</u>	<u>\$ 412,034</u>	<u>\$ 164,801</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, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 550	\$ 550	\$ 485	\$ (65)
<i>Total Revenues</i>	<u>550</u>	<u>550</u>	<u>485</u>	<u>(65)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Materials and Supplies	1,000	1,000	-	1,000
Contractual Services	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<i>Total Expenditures</i>	2,000	2,000	-	2,000
<i>Net Change in Fund Balance</i>	(1,450)	(1,450)	485	1,935
<i>Fund Balance Beginning of Year</i>	<u>1,870</u>	<u>1,870</u>	<u>1,870</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 420</u>	<u>\$ 420</u>	<u>\$ 2,355</u>	<u>\$ 1,935</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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 26,000	\$ 26,000	\$ 34,388	\$ 8,388
<i>Total Revenues</i>	<u>26,000</u>	<u>26,000</u>	<u>34,388</u>	<u>8,388</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	10,000	10,000	5,120	4,880
Materials and Supplies	10,000	10,000	2,709	7,291
Contractual Services	25,000	31,116	26,334	4,782
<i>Total Expenditures</i>	<u>45,000</u>	<u>51,116</u>	<u>34,163</u>	<u>16,953</u>
<i>Net Change in Fund Balance</i>	(19,000)	(25,116)	225	25,341
<i>Fund Balance Beginning of Year</i>	41,081	41,081	41,081	-
Prior Year Encumbrances Appropriated	<u>6,116</u>	<u>6,116</u>	<u>6,116</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 28,197</u>	<u>\$ 22,081</u>	<u>\$ 47,422</u>	<u>\$ 25,341</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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 19,000	\$ 19,000	\$ 18,498	\$ (502)
<i>Total Revenues</i>	<u>19,000</u>	<u>19,000</u>	<u>18,498</u>	<u>(502)</u>
Expenditures				
Current:				
Health				
Contractual Services	25,000	25,000	20,000	5,000
<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>	(6,000)	(6,000)	(1,502)	4,498
<i>Fund Balance Beginning of Year</i>	<u>23,063</u>	<u>23,063</u>	<u>23,063</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 17,063</u>	<u>\$ 17,063</u>	<u>\$ 21,561</u>	<u>\$ 4,498</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 12,000	\$ 12,000	\$ 9,755	\$ (2,245)
<i>Total Revenues</i>	<u>12,000</u>	<u>12,000</u>	<u>9,755</u>	<u>(2,245)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Fringe Benefits	1,000	2,000	1,787	213
Materials and Supplies	500	500	-	500
Contractual Services	12,000	11,235	9,705	1,530
<i>Total Expenditures</i>	<u>13,500</u>	<u>13,735</u>	<u>11,492</u>	<u>2,243</u>
<i>Net Change in Fund Balance</i>	(1,500)	(1,735)	(1,737)	(2)
<i>Fund Balance Beginning of Year</i>	6,275	6,275	6,275	-
Prior Year Encumbrances Appropriated	<u>235</u>	<u>235</u>	<u>235</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 5,010</u>	<u>\$ 4,775</u>	<u>\$ 4,773</u>	<u>\$ (2)</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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$ 16,000	\$ 16,000	\$ 17,531	\$ 1,531
Intergovernmental	100	100	3,184	3,084
<i>Total Revenues</i>	<u>16,100</u>	<u>16,100</u>	<u>20,715</u>	<u>4,615</u>
Expenditures				
Current:				
Public Safety:				
Eastern County Court				
Contractual Services	50,000	50,000	-	50,000
Western County Court				
Contractual Services	10,000	10,000	-	10,000
<i>Total Expenditures</i>	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>
<i>Net Change in Fund Balance</i>	(43,900)	(43,900)	20,715	64,615
<i>Fund Balance Beginning of Year</i>	<u>231,374</u>	<u>231,374</u>	<u>231,374</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 187,474</u>	<u>\$ 187,474</u>	<u>\$ 252,089</u>	<u>\$ 64,615</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, 2019*

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

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Crime Victims Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 103,366	\$ 103,366	\$ 96,755	\$ (6,611)
Other	-	-	520	520
<i>Total Revenues</i>	<u>103,366</u>	<u>103,366</u>	<u>97,275</u>	<u>(6,091)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	85,139	85,139	84,127	1,012
Fringe Benefits	36,419	36,419	31,972	4,447
Materials and Supplies	6,000	6,000	4,255	1,745
<i>Total Expenditures</i>	<u>127,558</u>	<u>127,558</u>	<u>120,354</u>	<u>7,204</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(24,192)	(24,192)	(23,079)	1,113
Other Financing Sources				
Transfers In	25,842	25,842	57,161	31,319
<i>Total Other Financing Sources</i>	<u>25,842</u>	<u>25,842</u>	<u>57,161</u>	<u>31,319</u>
<i>Net Change in Fund Balance</i>	1,650	1,650	34,082	32,432
<i>Fund Balance Beginning of Year</i>	<u>8,344</u>	<u>8,344</u>	<u>8,344</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 9,994</u>	<u>\$ 9,994</u>	<u>\$ 42,426</u>	<u>\$ 32,432</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Task Force Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 80,000	\$ 3,191	\$ 3,190	\$ (1)
<i>Total Revenues</i>	<u>80,000</u>	<u>3,191</u>	<u>3,190</u>	<u>(1)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	63,793	31,281	31,280	1
Fringe Benefits	16,133	8,255	8,252	3
<i>Total Expenditures</i>	<u>79,926</u>	<u>39,536</u>	<u>39,532</u>	<u>4</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	74	(36,345)	(36,342)	3
Other Financing Sources (Uses)				
Transfers In	-	42,404	42,404	-
Transfers Out	-	(63,756)	(63,756)	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>(21,352)</u>	<u>(21,352)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	74	(57,697)	(57,694)	3
<i>Fund Balance Beginning of Year</i>	<u>57,694</u>	<u>57,694</u>	<u>57,694</u>	<u>-</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 57,768</u>	<u>\$ (3)</u>	<u>\$ -</u>	<u>\$ 3</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 356,978	\$ 554,473	\$ 554,470	\$ (3)
Other	-	413	1,724	1,311
<i>Total Revenues</i>	<u>356,978</u>	<u>554,886</u>	<u>556,194</u>	<u>1,308</u>
Expenditures				
Current:				
Public Safety				
Personal Services	168,932	342,802	306,634	36,168
Fringe Benefits	64,445	118,456	93,293	25,163
Materials and Supplies		64,733	54,284	10,449
Contractual Services		56,683	53,510	3,173
Other	-	66	65	1
<i>Total Expenditures</i>	<u>233,377</u>	<u>582,740</u>	<u>507,786</u>	<u>74,954</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	123,601	(27,854)	48,408	76,262
Other Financing Sources				
Transfers In	-	5,468	5,468	-
<i>Total Other Financing Sources</i>	<u>-</u>	<u>5,468</u>	<u>5,468</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	123,601	(22,386)	53,876	76,262
<i>Fund Balance at Beginning of Year</i>	<u>28,136</u>	<u>28,136</u>	<u>28,136</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 151,737</u>	<u>\$ 5,750</u>	<u>\$ 82,012</u>	<u>\$ 76,262</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, 2019

	<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
Intergovernmental	1,000,000	1,129,678	1,193,733	64,055
Other	-	-	6,493	6,493
<i>Total Revenues</i>	<u>1,000,000</u>	<u>1,129,678</u>	<u>1,200,276</u>	<u>70,598</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	453,500	901,660	715,450	186,210
Fringe Benefits	202,536	438,700	351,315	87,385
Materials and Supplies	16,500	37,313	11,631	25,682
Contractual Services	51,500	131,564	93,102	38,462
<i>Total Expenditures</i>	<u>724,036</u>	<u>1,509,237</u>	<u>1,171,498</u>	<u>337,739</u>
<i>Net Change in Fund Balance</i>	275,964	(379,559)	28,778	408,337
<i>Fund Balance Beginning of Year</i>	973,691	973,691	973,691	-
Prior Year Encumbrances Appropriated	<u>26,680</u>	<u>26,680</u>	<u>26,680</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,276,335</u>	<u>\$ 620,812</u>	<u>\$ 1,029,149</u>	<u>\$ 408,337</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 1,040,000	\$ 910,000	\$ 796,632	\$ (113,368)
Other	<u>101,000</u>	<u>101,000</u>	<u>-</u>	<u>(101,000)</u>
<i>Total Revenues</i>	<u>1,141,000</u>	<u>1,011,000</u>	<u>796,632</u>	<u>(214,368)</u>
Expenditures				
Current:				
Public Works:				
Materials and Supplies	6,000	6,000	1,861	4,139
Contractual Services	555,000	617,400	527,090	90,310
Other	<u>250,000</u>	<u>250,000</u>	<u>139,860</u>	<u>110,140</u>
<i>Total Expenditures</i>	<u>811,000</u>	<u>873,400</u>	<u>668,811</u>	<u>204,589</u>
<i>Excess of Revenues Over Expenditures</i>	330,000	137,600	127,821	(9,779)
Other Financing Sources (Uses)				
Transfers In	10,000	10,000	-	(10,000)
Transfers Out	<u>(340,000)</u>	<u>(210,000)</u>	<u>(204,385)</u>	<u>5,615</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(330,000)</u>	<u>(200,000)</u>	<u>(204,385)</u>	<u>(4,385)</u>
<i>Net Change in Fund Balance</i>	-	(62,400)	(76,564)	(14,164)
<i>Fund Balance Beginning of Year</i>	242,978	242,978	242,978	-
Prior Year Encumbrances Appropriated	<u>64,900</u>	<u>64,900</u>	<u>64,900</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 307,878</u>	<u>\$ 245,478</u>	<u>\$ 231,314</u>	<u>\$ (14,164)</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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 25,000	\$ 25,000	\$ 17,314	\$ (7,686)
<i>Total Revenues</i>	<u>25,000</u>	<u>25,000</u>	<u>17,314</u>	<u>(7,686)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	-	11,799	11,246	553
Fringe Benefits	-	3,504	2,866	638
Contractual Services	<u>28,000</u>	<u>28,000</u>	<u>14,543</u>	<u>13,457</u>
<i>Total Expenditures</i>	<u>28,000</u>	<u>43,303</u>	<u>28,655</u>	<u>14,648</u>
<i>Net Change in Fund Balance</i>	(3,000)	(18,303)	(11,341)	6,962
<i>Fund Balance Beginning of Year</i>	<u>49,466</u>	<u>49,466</u>	<u>49,466</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 46,466</u>	<u>\$ 31,163</u>	<u>\$ 38,125</u>	<u>\$ 6,962</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, 2019*

	<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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<i>Fund Balance Beginning of Year</i>	<u>\$ 39,501</u>	<u>\$ 39,501</u>	<u>\$ 39,501</u>	<u>\$ -</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 39,501</u></u>	<u><u>\$ 39,501</u></u>	<u><u>\$ 39,501</u></u>	<u><u>\$ -</u></u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Governor's Public Safety HVEO Fund
For the Year Ended December 31, 2019*

	<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>	\$ 6,505	\$ 6,505	\$ 6,505	\$ -
<i>Fund Balance End of Year</i>	<u>\$ 6,505</u>	<u>\$ 6,505</u>	<u>\$ 6,505</u>	<u>\$ -</u>

Ashtabula County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
HUD Special Housing Voucher Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 360,000	\$ 389,994	\$ 389,994	\$ -
<i>Total Revenues</i>	<u>360,000</u>	<u>389,994</u>	<u>389,994</u>	<u>-</u>
Expenditures				
Current:				
Health:				
Contractual Services	<u>360,000</u>	<u>389,989</u>	<u>389,988</u>	<u>1</u>
<i>Total Expenditures</i>	<u>360,000</u>	<u>389,989</u>	<u>389,988</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	-	5	6	(1)
<i>Fund Balance (Deficit) Beginning of Year</i>	(77,457)	(77,457)	(77,457)	-
Prior Year Encumbrances Appropriated	<u>77,460</u>	<u>77,460</u>	<u>77,460</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 3</u>	<u>\$ 8</u>	<u>\$ 9</u>	<u>\$ (1)</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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 26,000	\$ 26,000	\$ 36,201	\$ 10,201
<i>Total Revenues</i>	<u>26,000</u>	<u>26,000</u>	<u>36,201</u>	<u>10,201</u>
Expenditures				
Current:				
Public Safety:				
Fringe Benefits	26,000	36,000	18,664	17,336
Materials and Supplies	2,000	2,223	1,683	540
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>55,223</u>	<u>37,347</u>	<u>17,876</u>
<i>Net Change in Fund Balance</i>	(19,000)	(29,223)	(1,146)	28,077
<i>Fund Balance Beginning of Year</i>	58,754	58,754	58,754	-
Prior Year Encumbrances Appropriated	<u>500</u>	<u>500</u>	<u>500</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 40,254</u>	<u>\$ 30,031</u>	<u>\$ 58,108</u>	<u>\$ 28,077</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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 40,000	\$ -	\$ -	\$ -
Other	40,000	-	-	-
<i>Total Revenues</i>	<u>80,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current:				
Public Safety:				
Contractual Services	75,000	-	-	-
<i>Total Expenditures</i>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	5,000	-	-	-
<i>Fund Balance Beginning of Year</i>	<u>25,450</u>	<u>25,450</u>	<u>25,450</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 30,450</u></u>	<u><u>\$ 25,450</u></u>	<u><u>\$ 25,450</u></u>	<u><u>\$ -</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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 28,048	\$ (21,952)
Other	-	-	111	111
<i>Total Revenues</i>	<u>50,000</u>	<u>50,000</u>	<u>28,159</u>	<u>(21,841)</u>
Expenditures				
Current:				
Human Services:				
Personal Services	10,500	10,500	3,876	6,624
Fringe Benefits	6,920	6,964	2,116	4,848
Materials and Supplies	11,000	11,000	-	11,000
Contractual Services	<u>50,250</u>	<u>50,206</u>	<u>10,832</u>	<u>39,374</u>
<i>Total Expenditures</i>	<u>78,670</u>	<u>78,670</u>	<u>16,824</u>	<u>61,846</u>
<i>Net Change in Fund Balance</i>	(28,670)	(28,670)	11,335	40,005
<i>Fund Balance Beginning of Year</i>	170,794	170,794	170,794	-
Prior Year Encumbrances Appropriated	<u>5,676</u>	<u>5,676</u>	<u>5,676</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 147,800</u>	<u>\$ 147,800</u>	<u>\$ 187,805</u>	<u>\$ 40,005</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ 10,200	\$ 10,200	\$ 11,448	\$ 1,248
Other	<u>14,000</u>	<u>14,000</u>	<u>17,162</u>	<u>3,162</u>
<i>Total Revenues</i>	<u>24,200</u>	<u>24,200</u>	<u>28,610</u>	<u>4,410</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	<u>50,000</u>	<u>65,000</u>	<u>62,086</u>	<u>2,914</u>
<i>Total Expenditures</i>	<u>50,000</u>	<u>65,000</u>	<u>62,086</u>	<u>2,914</u>
<i>Net Change in Fund Balance</i>	(25,800)	(40,800)	(33,476)	7,324
<i>Fund Balance Beginning of Year</i>	80,971	80,971	80,971	-
Prior Year Encumbrances Appropriated	<u>10,701</u>	<u>10,701</u>	<u>10,701</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 65,872</u>	<u>\$ 50,872</u>	<u>\$ 58,196</u>	<u>\$ 7,324</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 28,000	\$ 28,000	\$ 51,041	\$ 23,041
Licenses and Permits	55,000	55,000	43,071	(11,929)
Other	-	-	96	96
<i>Total Revenues</i>	<u>83,000</u>	<u>83,000</u>	<u>94,208</u>	<u>11,208</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	14,045	14,876	14,876	-
Fringe Benefits	2,240	2,381	2,379	2
Materials and Supplies	15,000	25,000	13,394	11,606
Contractual Services	57,000	76,040	43,501	32,539
<i>Total Expenditures</i>	<u>88,285</u>	<u>118,297</u>	<u>74,150</u>	<u>44,147</u>
<i>Net Change in Fund Balance</i>	(5,285)	(35,297)	20,058	55,355
<i>Fund Balance Beginning of Year</i>	<u>155,639</u>	<u>155,639</u>	<u>155,639</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 150,354</u>	<u>\$ 120,342</u>	<u>\$ 175,697</u>	<u>\$ 55,355</u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court OVI/IDIAM Fund
For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ -	\$ 272	\$ 272
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>272</u>	<u>272</u>
<i>Net Change in Fund Balance</i>	-	-	272	272
<i>Fund Balance Beginning of Year</i>	<u>346</u>	<u>346</u>	<u>346</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 346</u>	<u>\$ 346</u>	<u>\$ 618</u>	<u>\$ 272</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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ -	\$ 460	\$ 460
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>460</u>	<u>460</u>
<i>Net Change in Fund Balance</i>	-	-	460	460
<i>Fund Balance Beginning of Year</i>	<u>2,034</u>	<u>2,034</u>	<u>2,034</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 2,034</u>	<u>\$ 2,034</u>	<u>\$ 2,494</u>	<u>\$ 460</u>

Ashtabula County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probation Improvement and Incentive Grant (PIIG) Fund
For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Other	\$ -	\$ -	\$ 1	\$ 1
<i>Total Revenues</i>	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Expenditures				
Current:				
Public Safety:				
Other	-	336	335	1
<i>Total Expenditures</i>	<u>-</u>	<u>336</u>	<u>335</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	-	(336)	(334)	2
<i>Fund Balance Beginning of Year</i>	<u>334</u>	<u>334</u>	<u>334</u>	<u>-</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 334</u>	<u>\$ (2)</u>	<u>\$ -</u>	<u>\$ 2</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, 2019*

	<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>3,414</u>	<u>3,414</u>	<u>3,414</u>	<u>-</u>
<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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Contributions and Donations	\$ 40,500	\$ 40,500	\$ 35,726	\$ (4,774.00)
Other	-	-	88	88
<i>Total Revenues</i>	<u>40,500</u>	<u>40,500</u>	<u>35,814</u>	<u>(4,686)</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	20,353	20,353	19,622	731
Fringe Benefits	13,430	13,505	9,851	3,654
Materials and Supplies	3,000	3,000	1,487	1,513
Contractual Services	5,000	5,000	5,000	-
<i>Total Expenditures</i>	<u>41,783</u>	<u>41,858</u>	<u>35,960</u>	<u>5,898</u>
<i>Net Change in Fund Balance</i>	(1,283)	(1,358)	(146)	1,212
<i>Fund Balance Beginning of Year</i>	35,058	35,058	35,058	-
Prior Year Encumbrances Appropriated	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 34,775</u>	<u>\$ 34,700</u>	<u>\$ 35,912</u>	<u>\$ 1,212</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 57,024	\$ 57,024	\$ 52,235	\$ (4,789)
Other	-	-	5,010	5,010
<i>Total Revenues</i>	<u>57,024</u>	<u>57,024</u>	<u>57,245</u>	<u>221</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	50,732	50,732	49,249	1,483
Fringe Benefits	10,960	10,972	10,482	490
<i>Total Expenditures</i>	<u>61,692</u>	<u>61,704</u>	<u>59,731</u>	<u>1,973</u>
<i>Net Change in Fund Balance</i>	(4,668)	(4,680)	(2,486)	2,194
<i>Fund Balance Beginning of Year</i>	<u>21,130</u>	<u>21,130</u>	<u>21,130</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 16,462</u>	<u>\$ 16,450</u>	<u>\$ 18,644</u>	<u>\$ 2,194</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 40,000	\$ 40,000	\$ 50,526	\$ 10,526
Other	-	-	206	206
<i>Total Revenues</i>	<u>40,000</u>	<u>40,000</u>	<u>50,732</u>	<u>10,732</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	19,548	37,308	37,286	22
Fringe Benefits	6,174	12,336	11,802	534
Other	750	750	-	750
<i>Total Expenditures</i>	<u>26,472</u>	<u>50,394</u>	<u>49,088</u>	<u>1,306</u>
<i>Net Change in Fund Balance</i>	13,528	(10,394)	1,644	12,038
<i>Fund Balance Beginning of Year</i>	<u>18,071</u>	<u>18,071</u>	<u>18,071</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 31,599</u>	<u>\$ 7,677</u>	<u>\$ 19,715</u>	<u>\$ 12,038</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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 18,000	\$ 24,454	\$ 24,454	\$ -
<i>Total Revenues</i>	<u>18,000</u>	<u>24,454</u>	<u>24,454</u>	<u>-</u>
Expenditures				
Current:				
Public Safety:				
Contractual Services	45,000	29,826	29,562	264
<i>Total Expenditures</i>	<u>45,000</u>	<u>29,826</u>	<u>29,562</u>	<u>264</u>
<i>Net Change in Fund Balance</i>	(27,000)	(5,372)	(5,108)	264
<i>Fund Balance Beginning of Year</i>	<u>13,370</u>	<u>13,370</u>	<u>13,370</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (13,630)</u>	<u>\$ 7,998</u>	<u>\$ 8,262</u>	<u>\$ 264</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Other	-	-	240	240
<i>Total Revenues</i>	<u>25,000</u>	<u>25,000</u>	<u>25,240</u>	<u>240</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	-	14,162	14,162	-
Fringe Benefits	-	7,820	7,798	22
<i>Total Expenditures</i>	<u>-</u>	<u>21,982</u>	<u>21,960</u>	<u>22</u>
<i>Net Change in Fund Balance</i>	25,000	3,018	3,280	262
<i>Fund Balance Beginning of Year</i>	<u>252</u>	<u>252</u>	<u>252</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 25,252</u>	<u>\$ 3,270</u>	<u>\$ 3,532</u>	<u>\$ 262</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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$ -	\$ 80,000	\$ 16,101	\$ (63,899)
Other	-	16,000	16,388	388
<i>Total Revenues</i>	<u>-</u>	<u>96,000</u>	<u>32,489</u>	<u>(63,511)</u>
Expenditures				
Current:				
Public Safety:				
Personal Services	-	70,390	69,816	574
Fringe Benefits	-	16,470	16,425	45
Materials and Supplies	-	1,800	1,800	-
Contractual Services	-	10,600	10,600	-
<i>Total Expenditures</i>	<u>-</u>	<u>99,260</u>	<u>98,641</u>	<u>619</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	-	(3,260)	(66,152)	(62,892)
Other Financing Sources				
Advances In	-	3,260	3,260	-
Transfers In	-	-	63,756	63,756
<i>Total Other Financing Uses</i>	<u>-</u>	<u>3,260</u>	<u>67,016</u>	<u>63,756</u>
<i>Net Change in Fund Balance</i>	-	-	864	864
<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>\$ 864</u>	<u>\$ 864</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, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$ 879,500	\$ 883,342	\$ 883,343	\$ 1
Intergovernmental	124,900	125,212	125,212	-
Other	-	65,739	66,168	429
<i>Total Revenues</i>	<u>1,004,400</u>	<u>1,074,293</u>	<u>1,074,723</u>	<u>430</u>
Expenditures				
Debt Service:				
Principal Retirement	933,572	1,258,441	1,258,439	2
Interest and Fiscal Charges	<u>582,889</u>	<u>693,330</u>	<u>692,861</u>	<u>469</u>
Total Debt Service	<u>1,516,461</u>	<u>1,951,771</u>	<u>1,951,300</u>	<u>471</u>
<i>Total Expenditures</i>	<u>1,516,461</u>	<u>1,951,771</u>	<u>1,951,300</u>	<u>471</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(512,061)</u>	<u>(877,478)</u>	<u>(876,577)</u>	<u>901</u>
Other Financing Sources				
Transfers In	<u>196,664</u>	<u>945,607</u>	<u>945,608</u>	<u>1</u>
<i>Total Other Financing Sources</i>	<u>196,664</u>	<u>945,607</u>	<u>945,608</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	(315,397)	68,129	69,031	902
<i>Fund Balance Beginning of Year</i>	<u>86,801</u>	<u>86,801</u>	<u>86,801</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ (228,596)</u></u>	<u><u>\$ 154,930</u></u>	<u><u>\$ 155,832</u></u>	<u><u>\$ 902</u></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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$ -	\$ 50,686	\$ 52,219	\$ 1,533
<i>Total Revenues</i>	<u>-</u>	<u>50,686</u>	<u>52,219</u>	<u>1,533</u>
Expenditures				
Capital Outlay:				
Contractual Services	400,000	5,930,799	3,625,009	2,305,790
<i>Total Expenditures</i>	<u>400,000</u>	<u>5,930,799</u>	<u>3,625,009</u>	<u>2,305,790</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(400,000)</u>	<u>(5,880,113)</u>	<u>(3,572,790)</u>	<u>2,307,323</u>
Other Financing Sources				
Note Issuance	-	5,195,220	5,195,220	-
Transfers In	175,000	400,000	400,000	-
<i>Total Other Financing Sources</i>	<u>175,000</u>	<u>5,595,220</u>	<u>5,595,220</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(225,000)	(284,893)	2,022,430	2,307,323
<i>Fund Balance Beginning of Year</i>	596,444	596,444	596,444	-
Prior Year Encumbrances Appropriated	73,850	73,850	73,850	-
<i>Fund Balance End of Year</i>	<u>\$ 445,294</u>	<u>\$ 385,401</u>	<u>\$ 2,692,724</u>	<u>\$ 2,307,323</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$ 5,000	\$ 5,000	\$ 8,212	\$ 3,212
<i>Total Revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>8,212</u>	<u>3,212</u>
Expenditures				
Current:				
Human Services:				
Other	<u>500,000</u>	<u>850,000</u>	<u>645,538</u>	<u>204,462</u>
<i>Total Expenditures</i>	<u>500,000</u>	<u>850,000</u>	<u>645,538</u>	<u>204,462</u>
<i>Net Change in Fund Balance</i>	(495,000)	(845,000)	(637,326)	(201,250)
<i>Fund Balance Beginning of Year</i>	<u>1,876,219</u>	<u>1,876,219</u>	<u>1,876,219</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,381,219</u>	<u>\$ 1,031,219</u>	<u>\$ 1,238,893</u>	<u>\$ (201,250)</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$ 160,200	\$ 152,066	\$ 161,848	\$ 9,782
Other	-	163	648	485
<i>Total Revenues</i>	<u>160,200</u>	<u>152,229</u>	<u>162,496</u>	<u>10,267</u>
Expenditures				
Current:				
General Government				
Judicial				
Personal Services	101,920	100,939	92,053	8,886
Fringe Benefits	47,728	47,186	41,884	5,302
Contractual Services	60,300	96,818	62,539	34,279
Materials and Supplies	37,000	36,500	7,853	28,647
<i>Total Expenditures</i>	<u>246,948</u>	<u>281,443</u>	<u>204,329</u>	<u>77,114</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(86,748)	(129,214)	(41,833)	87,381
Other Financing Sources				
Advances In	-	320	320	-
<i>Total Other Financing Sources</i>	-	320	320	-
<i>Net Change in Fund Balance</i>	(86,748)	(128,894)	(41,513)	87,381
<i>Fund Balance Beginning of Year</i>	264,095	264,095	264,095	-
Prior Year Encumbrances Appropriated	<u>4,043</u>	<u>4,043</u>	<u>4,043</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 181,390</u>	<u>\$ 139,244</u>	<u>\$ 226,625</u>	<u>\$ 87,381</u>

Combining Statements – Fiduciary Funds

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

Private Purpose Trust Funds

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

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

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

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

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

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

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

Agency Funds

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

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

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

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

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

Agency Funds (Continued)

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

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

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

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

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

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

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

Auto License
Cigarette Tax
Township Gas Tax
Recorder’s Housing Trust
Public Defenders Indigent
Veterans Service Donations

Inheritance Tax
Prepayments
Trailer Tax
Unclaimed Forfeited Land
Homestead and Rollback

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

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

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

Law Library
Significant Areas
Insurances

Ashtabula County, Ohio
Combining Statement of Net Position
Private Purpose Trust Funds
December 31, 2019

	Board of Developmental Disabilities	Children's Trust	County Trust
Assets:			
Equity in pooled cash and cash equivalents	\$ 248,321	\$ 85,149	\$ -
Cash in segregated accounts	-	115,939	33,473
Accrued interest receivable	-	-	-
Total assets	<u>248,321</u>	<u>201,088</u>	<u>33,473</u>
Liabilities:			
Accounts payable	<u>53</u>	<u>-</u>	<u>-</u>
Net position:			
Held in trust for Nursing Home	-	-	-
Held in trust for Children's Services	-	201,088	-
Held in trust for Developmental Disabilities	248,268	-	-
Held in trust for law enforcement	-	-	-
Held in trust for scholarship	-	-	33,473
Total net position	<u>\$ 248,268</u>	<u>\$ 201,088</u>	<u>\$ 33,473</u>

Ashtabula County, Ohio
Combining Statement of Net Position
Private Purpose Trust Funds
December 31, 2019

	County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 3,999	\$ 50,038	\$ 387,507
Cash in segregated accounts	34,106	1,145,586	-	1,329,104
Accrued interest receivable	-	1,110	-	1,110
Total assets	<u>34,106</u>	<u>1,150,695</u>	<u>50,038</u>	<u>1,717,721</u>
Liabilities:				
Accounts payable	-	-	-	53
Net position:				
Held in trust for Nursing Home	-	-	50,038	50,038
Held in trust for Children's Services	-	-	-	201,088
Held in trust for Developmental Disabilities	-	-	-	248,268
Held in trust for law enforcement	-	1,150,695	-	1,150,695
Held in trust for scholarship	34,106	-	-	67,579
Total net position	<u>\$ 34,106</u>	<u>\$ 1,150,695</u>	<u>\$ 50,038</u>	<u>\$ 1,717,668</u>

Ashtabula County, Ohio
Combining Statement of Changes in Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2019

	Board of Developmental Disabilities	Children's Trust	County Trust
Additions:			
Investment income	\$ 5,847	\$ 12	\$ -
Contributions and donations	740	15,414	319
Increase in fair value of investments	-	20,455	1,542
Other	-	2,800	-
Total additions	<u>6,587</u>	<u>38,681</u>	<u>1,861</u>
Deductions:			
Contractual services	3,860	8,499	-
Materials and supplies	3,910	-	-
Other operating expenses	-	10,510	1,207
Total deductions	<u>7,770</u>	<u>19,009</u>	<u>1,207</u>
Change in net position	(1,183)	19,672	654
Net position at beginning of year	<u>249,451</u>	<u>181,416</u>	<u>32,819</u>
Net position at end of year	<u>\$ 248,268</u>	<u>\$ 201,088</u>	<u>\$ 33,473</u>

Ashtabula County, Ohio
Combining Statement of Changes in Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2019

	County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
Additions:				
Investment income	\$ 23	\$ 4,718	\$ 1,174	\$ 11,774
Contributions and donations	607,713	406,130	-	1,030,316
Increase in fair value of investments	-	-	-	21,997
Other	-	-	-	2,800
Total additions	<u>607,736</u>	<u>410,848</u>	<u>1,174</u>	<u>1,066,887</u>
Deductions:				
Contractual services	-	-	-	12,359
Materials and supplies	-	-	-	3,910
Other operating expenses	611,518	583,621	-	1,206,856
Total deductions	<u>611,518</u>	<u>583,621</u>	<u>-</u>	<u>1,223,125</u>
Change in net position	(3,782)	(172,773)	1,174	(156,238)
Net position at beginning of year	<u>37,888</u>	<u>1,323,468</u>	<u>48,864</u>	<u>1,873,906</u>
Net position at end of year	<u>\$ 34,106</u>	<u>\$ 1,150,695</u>	<u>\$ 50,038</u>	<u>\$ 1,717,668</u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2019

	Balance 12/31/2018	Additions	Reductions	Balance 12/31/2019
District Board of Health				
Assets:				
Equity in pooled cash and cash equivalents	\$ 461,856	\$ 1,949,301	\$ 1,991,295	\$ 419,862
Liabilities:				
Accounts payable	\$ 24,934	\$ 17,307	\$ 24,934	\$ 17,307
Intergovernmental payable	70,790	20,773	70,790	20,773
Undistributed monies	322,431	1,882,376	1,851,870	352,937
Accrued wages and benefits	43,701	28,845	43,701	28,845
Total liabilities	\$ 461,856	\$ 1,949,301	\$ 1,991,295	\$ 419,862
Ashtabula County Metroparks				
Assets:				
Equity in pooled cash and cash equivalents	\$ 952,248	\$ 2,196,661	\$ 1,862,951	\$ 1,285,958
Liabilities:				
Accounts payable	\$ 25,401	\$ 30,979	\$ 25,401	\$ 30,979
Intergovernmental payable	568	778	568	778
Undistributed monies	922,598	2,159,870	1,833,301	1,249,167
Accrued wages and benefits	3,681	5,034	3,681	5,034
Total liabilities	\$ 952,248	\$ 2,196,661	\$ 1,862,951	\$ 1,285,958
Soil and Water				
Assets:				
Equity in pooled cash and cash equivalents	\$ 220,532	\$ 152,441	\$ 159,022	\$ 213,951
Liabilities:				
Accounts payable	\$ 158	\$ 86	\$ 158	\$ 86
Intergovernmental payable	356	424	356	424
Undistributed monies	217,714	149,187	156,204	210,697
Accrued wages and benefits	2,304	2,744	2,304	2,744
Total liabilities	\$ 220,532	\$ 152,441	\$ 159,022	\$ 213,951
Family and Children First				
Assets:				
Equity in pooled cash and cash equivalents	\$ 70,532	\$ 85,195	\$ 84,164	\$ 71,563
Liabilities:				
Accounts payable	\$ 203	\$ 508	\$ 203	\$ 508
Intergovernmental payable	126	150	126	150
Undistributed monies	69,387	83,565	83,019	69,933
Accrued wages and benefits	816	972	816	972
Total liabilities	\$ 70,532	\$ 85,195	\$ 84,164	\$ 71,563

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2019

	Balance 12/31/2018	Additions	Reductions	Balance 12/31/2019
Wildlife Conservation-Schools				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 4,352	\$ 4,352	\$ -
Liabilities:				
Undistributed monies	\$ -	\$ 4,352	\$ 4,352	\$ -
Metropolitan Housing Authority				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 126,825	\$ 46,833	\$ 79,992
Liabilities:				
Undistributed monies	\$ -	\$ 126,825	\$ 46,833	\$ 79,992
Ashtabula City Permit Fees				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,982	\$ 2,782	\$ 200
Liabilities:				
Undistributed monies	\$ -	\$ 2,982	\$ 2,782	\$ 200
Inmate Agency				
Assets:				
Cash in segregated accounts	\$ 80,860	\$ 382,082	\$ 330,319	\$ 132,623
Liabilities:				
Undistributed monies	\$ 80,860	\$ 382,082	\$ 330,319	\$ 132,623
Undivided General Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 2,731,478	\$ 100,617,792	\$ 99,995,941	\$ 3,353,329
Receivables:				
Taxes	89,092,877	93,335,323	89,092,877	93,335,323
Special assessments	5,004,830	3,999,477	5,004,830	3,999,477
Total assets	<u>\$ 96,829,185</u>	<u>\$ 197,952,592</u>	<u>\$ 194,093,648</u>	<u>\$ 100,688,129</u>
Liabilities:				
Accounts payable	\$ 4,413	\$ 12,084	\$ 4,413	\$ 12,084
Intergovernmental payable	96,824,772	197,940,508	194,089,235	100,676,045
Total liabilities	<u>\$ 96,829,185</u>	<u>\$ 197,952,592</u>	<u>\$ 194,093,648</u>	<u>\$ 100,688,129</u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2019

	Balance 12/31/2018	Additions	Reductions	Balance 12/31/2019
Undivided Local Government				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,698,483	\$ 2,698,483	\$ -
Intergovernmental receivable	755,862	1,554,377	755,862	1,554,377
Total assets	<u>\$ 755,862</u>	<u>\$ 4,252,860</u>	<u>\$ 3,454,345</u>	<u>\$ 1,554,377</u>
Liabilities:				
Intergovernmental payable	<u>\$ 755,862</u>	<u>\$ 4,252,860</u>	<u>\$ 3,454,345</u>	<u>\$ 1,554,377</u>
Undivided Personal Property Tax				
Assets:				
Equity in pooled cash and cash equivalents	<u>\$ -</u>	<u>\$ 702,409</u>	<u>\$ 702,409</u>	<u>\$ -</u>
Liabilities:				
Intergovernmental payable	<u>\$ -</u>	<u>\$ 702,409</u>	<u>\$ 702,409</u>	<u>\$ -</u>
Library and Local Government				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 3,398,314	\$ 3,398,314	\$ -
Intergovernmental receivable	1,636,730	3,330,378	1,636,730	3,330,378
Total assets	<u>\$ 1,636,730</u>	<u>\$ 6,728,692</u>	<u>\$ 5,035,044</u>	<u>\$ 3,330,378</u>
Liabilities:				
Intergovernmental payable	<u>\$ 1,636,730</u>	<u>\$ 6,728,692</u>	<u>\$ 5,035,044</u>	<u>\$ 3,330,378</u>
Economic Development				
Assets:				
Equity in pooled cash and cash equivalents	\$ 37,920	\$ 1,040,639	\$ 1,047,143	\$ 31,416
Receivables:				
Taxes	43,743	13,702	43,743	13,702
Total assets	<u>\$ 81,663</u>	<u>\$ 1,054,341</u>	<u>\$ 1,090,886</u>	<u>\$ 45,118</u>
Liabilities:				
Accounts payable	\$ 80,912	\$ 45,118	\$ 80,912	\$ 45,118
Intergovernmental payable	751	1,009,223	1,009,974	-
Total liabilities	<u>\$ 81,663</u>	<u>\$ 1,054,341</u>	<u>\$ 1,090,886</u>	<u>\$ 45,118</u>
Ohio Elections Commission				
Assets:				
Equity in pooled cash and cash equivalents	<u>\$ 25</u>	<u>\$ 4,230</u>	<u>\$ 3,875</u>	<u>\$ 380</u>
Liabilities:				
Undistributed monies	<u>\$ 25</u>	<u>\$ 4,230</u>	<u>\$ 3,875</u>	<u>\$ 380</u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2019

	Balance 12/31/2018	Additions	Reductions	Balance 12/31/2019
Auto License				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 1,112,091	\$ 1,112,091	\$ -
Intergovernmental receivable	502,405	1,122,849	502,405	1,122,849
Total assets	<u>\$ 502,405</u>	<u>\$ 2,234,940</u>	<u>\$ 1,614,496</u>	<u>\$ 1,122,849</u>
Liabilities:				
Intergovernmental payable	<u>\$ 502,405</u>	<u>\$ 2,234,940</u>	<u>\$ 1,614,496</u>	<u>\$ 1,122,849</u>
Cigarette Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 220	\$ 16,296	\$ 16,265	\$ 251
Liabilities:				
Intergovernmental payable	<u>\$ 220</u>	<u>\$ 16,296</u>	<u>\$ 16,265</u>	<u>\$ 251</u>
Township Gas Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,956,259	\$ 2,609,096	\$ 347,163
Intergovernmental receivable	1,178,573	2,936,428	1,178,573	2,936,428
Total assets	<u>\$ 1,178,573</u>	<u>\$ 5,892,687</u>	<u>\$ 3,787,669</u>	<u>\$ 3,283,591</u>
Liabilities:				
Intergovernmental payable	<u>\$ 1,178,573</u>	<u>\$ 5,892,687</u>	<u>\$ 3,787,669</u>	<u>\$ 3,283,591</u>
Trailer Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 55,934	\$ 475,621	\$ 494,227	\$ 37,328
Liabilities:				
Accounts payable	\$ 8	\$ -	\$ 8	\$ -
Intergovernmental payable	55,926	475,621	494,219	37,328
Total liabilities	<u>\$ 55,934</u>	<u>\$ 475,621</u>	<u>\$ 494,227</u>	<u>\$ 37,328</u>
Unclaimed Forfeited Land				
Assets:				
Equity in pooled cash and cash equivalents	\$ 79,471	\$ 163,807	\$ 110,111	\$ 133,167
Liabilities:				
Accounts payable	\$ -	\$ 17,887	\$ -	\$ 17,887
Undistributed monies	79,471	145,920	110,111	115,280
Total liabilities	<u>\$ 79,471</u>	<u>\$ 163,807</u>	<u>\$ 110,111</u>	<u>\$ 133,167</u>
Homestead and Rollback				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,061,436	\$ 2,061,436	\$ -
Liabilities:				
Intergovernmental payable	<u>\$ -</u>	<u>\$ 2,061,436</u>	<u>\$ 2,061,436</u>	<u>\$ -</u>

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2019

	Balance 12/31/2018	Additions	Reductions	Balance 12/31/2019
Inheritance Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 3,643	\$ -	\$ 3,643	\$ -
Liabilities:				
Intergovernmental payable	\$ 3,643	\$ -	\$ 3,643	\$ -
Prepayments				
Assets:				
Equity in pooled cash and cash equivalents	\$ 835,243	\$ 66,445	\$ 869,919	\$ 31,769
Liabilities:				
Intergovernmental payable	\$ 835,243	\$ 66,445	\$ 869,919	\$ 31,769
Recorders Housing Trust				
Assets:				
Equity in pooled cash and cash equivalents	\$ 96,290	\$ 400,047	\$ 377,168	\$ 119,169
Accounts receivable	971	715	971	715
Total assets	\$ 97,261	\$ 400,762	\$ 378,139	\$ 119,884
Liabilities:				
Accounts payable	\$ 94,576	\$ -	\$ 94,576	\$ -
Intergovernmental payable	2,685	400,762	283,563	119,884
Total liabilities	\$ 97,261	\$ 400,762	\$ 378,139	\$ 119,884
Public Defenders Indigent				
Assets:				
Equity in pooled cash and cash equivalents	\$ 2,537	\$ 31,092	\$ 30,873	\$ 2,756
Accounts receivable	2,110	3,775	2,110	3,775
Total assets	\$ 4,647	\$ 34,867	\$ 32,983	\$ 6,531
Liabilities:				
Accounts payable	\$ 507	\$ 551	\$ 507	\$ 551
Undistributed monies	4,140	34,316	32,476	5,980
Total liabilities	\$ 4,647	\$ 34,867	\$ 32,983	\$ 6,531

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2019

	Balance 12/31/2018	Additions	Reductions	Balance 12/31/2019
Payroll Clearing				
Assets:				
Equity in pooled cash and cash equivalents	\$ 697,163	\$ -	\$ 16,852	\$ 680,311
Liabilities				
Undistributed monies	\$ 697,163	\$ -	\$ 16,852	\$ 680,311
Court Agency				
Assets:				
Cash in segregated accounts	\$ 929,145	\$ 14,125,759	\$ 14,395,250	\$ 659,654
Liabilities:				
Undistributed monies	\$ 929,145	\$ 14,125,759	\$ 14,395,250	\$ 659,654
County Agency				
Assets:				
Cash in segregated accounts	\$ 764,909	\$ 2,564,639	\$ 2,841,461	\$ 488,087
Liabilities:				
Undistributed monies	\$ 764,909	\$ 2,564,639	\$ 2,841,461	\$ 488,087
Law Library				
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,526	\$ -	\$ -	\$ 1,526
Liabilities:				
Intergovernmental payable	\$ 1,526	\$ -	\$ -	\$ 1,526
Significant Areas				
Assets:				
Equity in pooled cash and cash equivalents	\$ 6,657	\$ -	\$ -	\$ 6,657
Liabilities:				
Undistributed monies	\$ 6,657	\$ -	\$ -	\$ 6,657
Veterans Service Donations				
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,085	\$ 1,000	\$ 94	\$ 1,991
Liabilities:				
Undistributed monies	\$ 1,085	\$ 1,000	\$ 94	\$ 1,991
Insurances				
Assets:				
Equity in pooled cash and cash equivalents	\$ 10,305	\$ -	\$ -	\$ 10,305
Liabilities:				
Undistributed monies	\$ 10,305	\$ -	\$ -	\$ 10,305

Ashtabula County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2019

	Balance 12/31/2018	Additions	Reductions	Balance 12/31/2019
All Agency Funds				
Assets:				
Equity in pooled cash and cash equivalents	\$ 6,264,665	\$ 120,263,718	\$ 119,699,339	\$ 6,829,044
Cash in segregated accounts	1,774,914	17,072,480	17,567,030	1,280,364
Receivables:				
Taxes	89,136,620	93,349,025	89,136,620	93,349,025
Accounts	3,081	4,490	3,081	4,490
Special assessments	5,004,830	3,999,477	5,004,830	3,999,477
Intergovernmental receivable	4,073,570	8,944,032	4,073,570	8,944,032
Total assets	<u>\$ 106,257,680</u>	<u>\$ 243,633,222</u>	<u>\$ 235,484,470</u>	<u>\$ 114,406,432</u>
Liabilities:				
Accounts payable	\$ 231,112	\$ 124,520	\$ 231,112	\$ 124,520
Accrued wages and benefits	50,502	37,595	50,502	37,595
Intergovernmental payable	101,870,176	221,804,004	213,494,057	110,180,123
Undistributed monies	4,105,890	21,667,103	21,708,799	4,064,194
Total liabilities	<u>\$ 106,257,680</u>	<u>\$ 243,633,222</u>	<u>\$ 235,484,470</u>	<u>\$ 114,406,432</u>

STATISTICAL SECTION

Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S2-S11
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	S12-S23
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S24-S31
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S32-S33
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the county provides and the activities it performs.	S34-S43

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

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

	2019	2018	2017	2016	2015
Governmental activities:					
Net investment in capital assets	\$ 131,876,101	\$ 131,413,415	\$ 130,292,101	\$ 129,784,532	\$ 127,517,196
Restricted for:					
Capital projects	2,279,090	2,564,540	2,643,794	2,551,809	2,710,345
Debt service	-	-	-	-	274,611
Roads and bridges	128,140	1,083,745	3,136,405	3,456,399	3,366,857
Health and human services	8,804,959	5,385,697	7,019,048	7,059,979	2,167,987
Grant programs	2,570,177	3,030,046	4,632,752	4,548,447	4,408,786
Community development	5,287,779	4,458,157	3,958,499	3,783,150	4,096,322
Real estate assessment	861,113	1,191,637	1,776,648	1,633,627	1,432,052
Other purposes	708,748	1,320,611	3,103,998	3,502,886	8,336,609
Unrestricted (deficit)	<u>(34,207,756)</u>	<u>(26,813,468)</u>	<u>(30,178,427)</u>	<u>(5,669,950)</u>	<u>(4,359,221)</u>
Total governmental activities net position	<u>118,308,351</u>	<u>123,634,380</u>	<u>126,384,818</u>	<u>150,650,879</u>	<u>149,951,544</u>
Business-type activities:					
Net investment in capital assets	20,061,906	19,707,001	19,018,635	17,624,079	16,719,350
Restricted	774,431	527,151	507,060	266,611	539,295
Unrestricted	<u>10,027,015</u>	<u>9,049,992</u>	<u>8,116,888</u>	<u>8,399,468</u>	<u>8,207,223</u>
Total business-type activities net position	<u>30,863,352</u>	<u>29,284,144</u>	<u>27,642,583</u>	<u>26,290,158</u>	<u>25,465,868</u>
Primary government:					
Net investment in capital assets	151,938,007	151,120,416	149,310,736	147,408,611	144,236,546
Restricted	21,414,437	19,561,584	26,778,204	26,802,908	27,332,864
Unrestricted (deficit)	<u>(24,180,741)</u>	<u>(17,763,476)</u>	<u>(22,061,539)</u>	<u>2,729,518</u>	<u>3,848,002</u>
Total primary government net position	<u>\$ 149,171,703</u>	<u>\$ 152,918,524</u>	<u>\$ 154,027,401</u>	<u>\$ 176,941,037</u>	<u>\$ 175,417,412</u>

2014	2013	2012	2011	2010
\$ 125,996,209	\$ 122,317,368	\$ 123,369,001	\$ 135,710,695	\$ 134,226,345
2,949,379	4,074,031	1,284,586	2,390,290	3,694,675
279,711	995,630	1,194,320	253,459	505,297
3,313,360	5,829,894	5,791,537	6,317,483	6,407,851
908,928	16,598,845	15,277,537	18,348,911	17,196,985
4,178,747	4,458,717	4,042,124	1,200,598	1,399,989
3,876,794	3,004,823	3,154,886	2,416,172	2,293,903
1,200,239	1,489,928	1,574,592	1,419,519	1,145,082
3,423,574	4,773,744	4,698,041	4,358,241	3,838,439
231,265	5,998,813	6,535,308	8,109,690	6,000,615
146,358,206	169,541,793	166,921,932	180,525,058	176,709,181
16,273,676	16,090,901	16,012,657	3,404,685	2,467,945
366,247	404,704	359,769	344,252	163,472
7,606,200	7,127,112	6,695,620	6,381,201	6,565,924
24,246,123	23,622,717	23,068,046	10,130,138	9,197,341
142,269,885	138,408,269	139,381,658	139,115,380	136,694,290
20,496,979	41,630,316	37,377,392	37,048,925	36,645,693
7,837,465	13,125,925	13,230,928	14,490,891	12,566,539
\$ 170,604,329	\$ 193,164,510	\$ 189,989,978	\$ 190,655,196	\$ 185,906,522

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

	2019	2018	2017	2016	2015
Expenses:					
Governmental activities:					
General government:					
Legislative and executive	\$ 14,265,078	\$ 11,621,927	\$ 11,778,024	\$ 10,372,652	\$ 9,941,789
Judicial	8,221,810	7,533,340	7,276,305	6,771,150	5,691,952
Public safety	15,054,558	12,898,773	12,227,243	11,162,207	10,588,216
Public works	10,185,815	7,396,538	7,301,553	7,240,104	6,738,550
Health	15,986,418	20,382,002	19,260,104	17,239,570	17,670,371
Human services	40,077,829	35,887,339	34,249,473	31,381,676	28,915,096
Conservation and recreation	267,029	283,976	278,149	265,947	341,895
Interest and fiscal charges	689,796	593,228	597,892	607,792	622,948
Total governmental activities expenses	<u>104,748,333</u>	<u>96,597,123</u>	<u>92,968,743</u>	<u>85,041,098</u>	<u>80,510,817</u>
Business-type activities:					
Sewer	3,276,181	3,344,637	3,108,491	2,564,836	2,479,357
Water	4,101,008	4,139,796	4,094,807	4,055,451	3,858,151
Geneva State Park Lodge	1,071,733	1,272,515	800,100	1,460,530	956,746
Total business-type activities expenses	<u>8,448,922</u>	<u>8,756,948</u>	<u>8,003,398</u>	<u>8,080,817</u>	<u>7,294,254</u>
Total primary government expenses	<u>113,197,255</u>	<u>105,354,071</u>	<u>100,972,141</u>	<u>93,121,915</u>	<u>87,805,071</u>
Program revenues:					
Governmental activities:					
Charges for services:					
General government:					
Legislative and executive	4,699,361	4,334,097	4,273,344	4,207,177	4,073,973
Judicial	1,909,355	1,978,083	1,960,075	1,896,540	1,999,793
Public safety	1,815,064	1,680,322	1,826,632	1,734,418	1,731,663
Public works	573,997	459,715	484,667	600,287	401,334
Health	802,869	778,912	763,782	419,840	405,295
Human services	4,233,054	3,325,886	3,579,735	3,471,500	3,685,426
Operating grants and contributions:					
General government:					
Legislative and executive	2,531,933	1,650,505	1,176,493	358,013	1,378,660
Judicial	954,400	689,033	52,990	689,025	503,486
Public safety	2,105,335	2,584,419	2,103,104	1,948,327	1,709,885
Public works	7,967,752	7,023,718	6,604,806	7,009,891	6,839,979
Health	7,703,003	9,581,254	7,537,009	6,463,688	6,257,971
Human services	25,027,440	23,090,930	22,499,764	18,654,022	18,898,363
Capital grants and contributions:					
General government:					
Legislative and executive	-	-	-	-	95,254
Public works	1,552,193	634,199	170,146	2,291,595	664,283
Human services	244,311	54,286	-	-	-
Total governmental activities program revenues	<u>\$ 62,120,067</u>	<u>\$ 57,865,359</u>	<u>\$ 53,032,547</u>	<u>\$ 49,744,323</u>	<u>\$ 48,645,365</u>

2014	2013	2012	2011	2010
\$ 10,305,234	\$ 10,247,854	\$ 9,958,961	\$ 9,414,588	\$ 10,988,073
5,621,018	5,500,672	5,506,213	4,713,319	4,605,306
10,173,458	9,283,900	9,190,013	8,303,651	8,040,602
8,923,032	7,139,746	6,736,690	7,212,773	8,355,616
16,988,104	16,802,786	22,422,766	25,481,843	29,031,309
30,061,719	29,675,421	30,121,178	31,080,444	33,562,429
262,862	289,418	253,148	235,974	94,589
643,325	1,325,783	195,518	327,197	189,559
<u>82,978,752</u>	<u>80,265,580</u>	<u>84,384,487</u>	<u>86,769,789</u>	<u>94,867,483</u>
2,307,012	2,303,060	2,064,648	1,575,739	2,667,108
3,954,211	3,801,011	3,836,641	3,830,847	3,712,901
1,085,669	1,043,156	1,676,823	2,036,233	2,585,356
<u>7,346,892</u>	<u>7,147,227</u>	<u>7,578,112</u>	<u>7,442,819</u>	<u>8,965,365</u>
<u>90,325,644</u>	<u>87,412,807</u>	<u>91,962,599</u>	<u>94,212,608</u>	<u>103,832,848</u>
3,947,024	2,973,958	2,980,968	3,150,425	3,575,906
2,010,996	2,129,707	2,190,721	2,043,608	2,040,017
1,693,111	2,795,781	2,419,632	2,956,235	2,453,188
341,125	589,198	494,801	92,803	404,246
369,254	434,513	653,870	1,043,291	1,192,401
3,903,972	3,611,138	3,788,947	3,391,544	4,201,928
2,216,218	21,776	-	1,276,266	2,343,966
491,399	18,000	-	-	-
1,957,978	1,861,923	1,188,771	915,660	1,337,410
6,618,097	6,656,231	5,849,128	1,351	-
6,860,966	6,702,459	12,127,970	18,851,089	20,137,300
17,853,119	17,461,571	18,064,091	22,382,359	24,554,773
-	792,561	1,209,965	-	-
2,927,945	321,427	4,653	1,719,767	2,186,974
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 51,191,204</u>	<u>\$ 46,370,243</u>	<u>\$ 50,973,517</u>	<u>\$ 57,824,398</u>	<u>\$ 64,428,109</u>

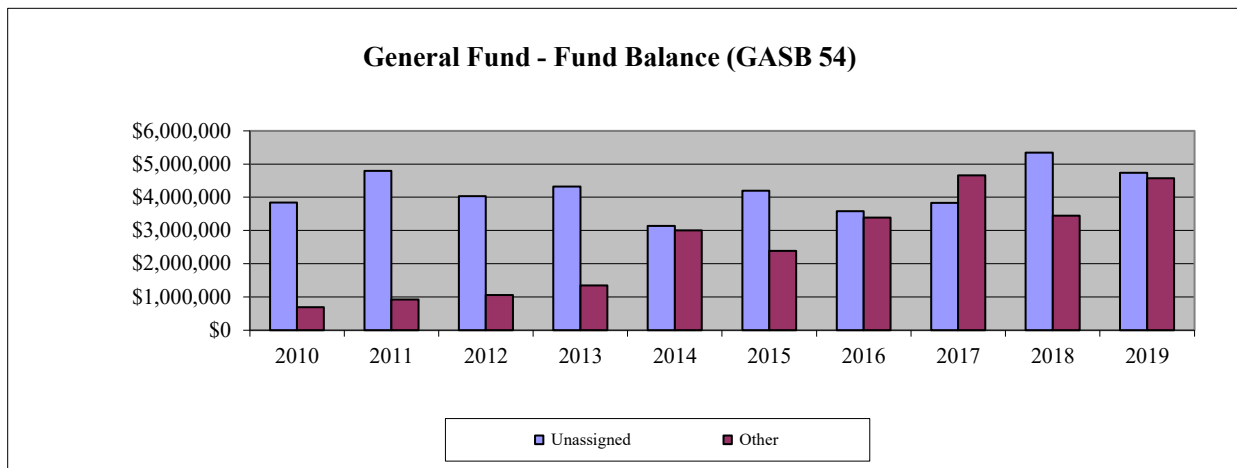
Ashtabula County, Ohio
Changes in Net Position (Continued)
Last Ten Years
(accrual basis of accounting)

	2019	2018	2017	2016	2015
Business-type activities:					
Charges for services					
Sewer	\$ 3,164,975	\$ 3,275,763	\$ 2,928,483	\$ 2,489,085	\$ 2,606,953
Water	4,655,535	4,357,011	4,237,632	4,066,332	4,236,116
Geneva State Park Lodge	196,803	163,357	141,667	91,470	-
Operating grants and contributions	571,895	524,373	355,094	492,624	514,160
Capital grants and contributions	347,891	787,383	1,035,389	778,750	236,881
Total business-type activities					
program revenues	8,937,099	9,107,887	8,698,265	7,918,261	7,594,110
Total primary government					
program revenues	71,057,166	66,973,246	61,730,812	57,662,584	56,239,475
Net (expense)/revenue:					
Governmental activities	(42,628,266)	(38,731,764)	(39,936,196)	(35,296,775)	(31,865,452)
Business-type activities	488,177	350,939	694,867	(162,556)	299,856
Total primary government					
net (expense)/revenue	(42,140,089)	(38,380,825)	(39,241,329)	(35,459,331)	(31,565,596)
General revenues and other changes in net position:					
Governmental activities:					
Property taxes levied for:					
General purposes	3,170,974	3,071,233	3,076,345	3,153,806	3,140,155
Health	7,395,475	7,012,532	7,308,470	7,461,680	6,938,577
Human services	5,297,219	5,142,180	5,286,059	5,413,836	5,000,933
Capital outlay	-	-	-	-	-
Debt service	874,090	846,968	848,601	869,375	866,359
Permissive sales tax imposed for:					
General purposes	11,110,293	10,518,656	10,398,537	10,802,770	10,852,990
Grants and entitlements not					
restricted to specific programs	3,994,281	4,203,223	7,259,188	4,629,724	4,931,901
Investment earnings	1,561,777	927,002	558,173	198,544	405,953
Miscellaneous	4,397,834	4,816,304	4,792,630	4,074,542	3,919,422
Transfers & contributions	(499,706)	(556,772)	(990,961)	(608,167)	(597,500)
Extraordinary item	-	-	-	-	-
Total governmental activities	37,302,237	35,981,326	38,537,042	35,996,110	35,458,790
Business-type activities:					
Investment earnings	74,605	60,174	33,169	14,155	6,255
Miscellaneous	466,720	623,676	205,489	314,524	266,134
Bed tax	50,000	50,000	50,000	50,000	50,000
Transfers & contributions	499,706	556,772	990,961	608,167	597,500
Total business-type activities	1,091,031	1,290,622	1,279,619	986,846	919,889
Total primary government	38,393,268	37,271,948	39,816,661	36,982,956	36,378,679
Change in net position:					
Governmental activities	(5,326,029)	(2,750,438)	(1,399,154)	699,335	3,593,338
Business-type activities	1,579,208	1,641,561	1,974,486	824,290	1,219,745
Total primary government					
change in net position	\$ (3,746,821)	\$ (1,108,877)	\$ 575,332	\$ 1,523,625	\$ 4,813,083

	2014	2013	2012	2011	2010
\$	3,043,091	\$ 2,582,607	\$ 2,618,203	\$ 1,916,841	\$ 2,210,638
	4,111,987	4,080,151	3,963,559	3,976,951	3,661,813
	-	-	-	-	-
	380,100	365,710	361,185	489,278	304,000
	200,010	506,214	158,624	250,372	2,416,303
	7,735,188	7,534,682	7,101,571	6,633,442	8,592,754
	58,926,392	53,904,925	58,075,088	64,457,840	#REF!
	(31,787,548)	(33,895,337)	(33,410,970)	(28,945,391)	(30,439,374)
	388,296	387,455	(476,541)	(809,377)	(372,611)
	(31,399,252)	(33,507,882)	(33,887,511)	(29,754,768)	(30,811,985)
	3,173,122	2,996,029	3,488,300	3,518,914	3,603,209
	6,917,699	6,594,621	6,962,546	6,424,952	6,294,301
	4,212,299	4,716,936	5,006,578	3,908,280	3,810,344
	-	-	-	150,742	-
	875,312	941,982	955,029	888,230	869,730
	11,232,889	9,770,782	9,207,656	8,956,657	8,570,869
	5,140,961	4,627,373	3,776,224	8,026,979	9,155,651
	469,420	382,261	568,102	516,914	449,604
	4,162,940	3,781,814	2,884,245	1,620,434	609,404
	(554,800)	28,000	(1,406,617)	(1,250,834)	(1,026,533)
	-	2,675,400	-	-	-
	35,629,842	36,515,198	31,442,063	32,761,268	32,336,579
	5,623	5,558	2,885	580	309,472
	264,302	139,658	209,864	140,330	876,444
	50,000	50,000	50,000	350,430	288,450
	554,800	(28,000)	1,406,617	1,250,834	1,026,533
	874,725	167,216	1,669,366	1,742,174	2,500,899
	36,504,567	36,682,414	33,111,429	34,503,442	34,837,478
	3,842,294	2,619,861	(1,968,907)	3,815,877	1,897,205
	1,263,021	554,671	1,192,825	932,797	2,128,288
\$	5,105,315	\$ 3,174,532	\$ (776,082)	\$ 4,748,674	\$ 4,025,493

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

	2019	2018	2017	2016	2015
General fund:					
Nonspendable	\$ 794,510	\$ 638,356	\$ 544,733	\$ 503,102	\$ 733,582
Committed	2,159,002	1,666,255	1,035,345	1,072,642	742,521
Assigned	1,619,475	1,135,708	3,080,412	1,810,896	904,095
Unassigned	4,739,030	5,340,394	3,824,615	3,580,816	4,198,410
<i>Total general fund</i>	<u>9,312,017</u>	<u>8,780,713</u>	<u>8,485,105</u>	<u>6,967,456</u>	<u>6,578,608</u>
All other governmental funds:					
Nonspendable	\$ 1,988,994	\$ 2,008,637	\$ 2,238,653	\$ 2,529,353	\$ 2,490,116
Restricted	39,310,049	35,189,356	34,328,114	31,490,274	31,503,253
Committed	556,414	491,429	427,891	557,024	493,522
Unassigned (deficit)	(39,402)	(62,872)	(30,903)	(25,512)	(17,007)
<i>Total all other governmental funds</i>	<u>41,816,055</u>	<u>37,626,550</u>	<u>36,963,755</u>	<u>34,551,139</u>	<u>34,469,884</u>
<i>Total governmental funds</i>	<u>\$ 51,128,072</u>	<u>\$ 46,407,263</u>	<u>\$ 45,448,860</u>	<u>\$ 41,518,595</u>	<u>\$ 41,048,492</u>



2014	2013	2012	2011	2010
\$ 715,696	\$ 626,692	\$ 608,402	\$ 470,890	\$ 438,440
615,075	401,759	231,348	-	90,000
1,666,129	313,446	209,288	443,829	157,541
3,135,762	4,324,662	4,030,663	4,793,147	3,835,535
6,132,662	5,666,559	5,079,701	5,707,866	4,521,516
\$ 2,617,389	\$ 2,236,994	\$ 2,152,865	\$ 2,473,993	\$ 2,229,504
30,658,848	33,301,657	30,014,526	31,083,737	30,927,558
630,272	617,022	596,340	536,999	536,401
(29,938)	(46,539)	(32,111)	-	-
33,876,571	36,109,134	32,731,620	34,094,729	33,693,463
\$ 40,009,233	\$ 41,775,693	\$ 37,811,321	\$ 39,802,595	\$ 38,214,979

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

	2019	2018	2017	2016	2015
Revenues:					
Property taxes	\$ 17,403,067	\$ 16,995,673	\$ 17,348,251	\$ 17,007,843	\$ 16,020,699
Permissive sales taxes	10,827,370	10,507,796	10,572,193	10,851,793	10,698,746
Charges for services	11,553,942	11,236,540	11,586,752	11,257,666	11,221,217
Licenses and permits	169,285	189,113	187,254	184,926	165,321
Fines and forfeitures	782,037	731,958	666,805	679,637	709,779
Intergovernmental	49,917,655	48,646,421	46,879,145	41,952,427	40,866,642
Special assessments	422,326	413,081	202,851	375,950	414,862
Interest	1,791,104	1,048,176	676,026	339,569	560,758
Contributions and donations	70,253	61,353	36,377	15,792	35,626
Other	5,016,956	4,458,572	4,377,968	3,540,905	3,424,393
<i>Total revenues</i>	<u>97,953,995</u>	<u>94,288,683</u>	<u>92,533,622</u>	<u>86,206,508</u>	<u>84,118,043</u>
Expenditures:					
Current:					
General government:					
Legislative and executive	12,110,867	10,532,920	10,494,983	9,530,818	9,982,748
Judicial	6,838,417	6,962,611	6,600,477	6,525,163	5,726,483
Public safety	11,775,484	11,551,865	11,585,961	10,369,195	10,696,424
Public works	9,811,672	7,903,113	6,791,089	9,623,308	7,688,252
Health	15,049,417	19,644,815	18,000,216	17,123,492	17,176,128
Human services	35,846,207	33,852,331	32,740,885	30,016,071	28,892,652
Conservation and recreation	267,029	283,976	278,149	265,947	341,895
Capital outlay	4,311,986	471,165	304,047	565,683	473,944
Debt service:					
Principal retirement	1,451,347	1,154,419	959,091	964,438	960,608
Interest and fiscal charges	703,074	621,898	624,222	637,715	653,897
Payment to refunded bond escrow agent	-	-	-	-	-
<i>Total expenditures</i>	<u>98,165,500</u>	<u>92,979,113</u>	<u>88,379,120</u>	<u>85,621,830</u>	<u>82,593,031</u>
Excess of revenues over (under) expenditures	<u>(211,505)</u>	<u>1,309,570</u>	<u>4,154,502</u>	<u>584,678</u>	<u>1,525,012</u>
Other financing sources (uses):					
Inception of capital lease	-	-	-	-	150,625
Proceeds of refunding bonds issued	-	-	-	-	-
Premium on refunding bonds issued	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-
Lease purchase agreement	5,195,220	-	-	-	-
Proceeds of bonds	-	-	900,000	-	-
Proceeds of loans	240,000	229,405	-	100,000	50,000
Proceeds of notes	-	-	-	375,000	-
Contributions to lodge	(374,706)	(356,772)	(481,711)	(297,168)	(250,000)
Proceeds from sale of capital assets	-	-	2,350	90,647	11,122
Transfers in	2,427,999	1,947,728	1,444,048	1,581,480	1,725,477
Transfers out	(2,556,199)	(2,171,528)	(2,088,924)	(1,964,534)	(2,172,977)
<i>Total other financing sources (uses)</i>	<u>4,932,314</u>	<u>(351,167)</u>	<u>(224,237)</u>	<u>(114,575)</u>	<u>(485,753)</u>
Extraordinary item	-	-	-	-	-
<i>Net change in fund balances</i>	<u>\$ 4,720,809</u>	<u>\$ 958,403</u>	<u>\$ 3,930,265</u>	<u>\$ 470,103</u>	<u>\$ 1,039,259</u>
Debt service as a percentage of noncapital expenditures	2.3%	- S10 - 1.9%	1.8%	1.9%	2.0%

2014	2013	2012	2011	2010
\$ 15,161,402	\$ 16,195,726	\$ 16,209,020	\$ 14,677,835	\$ 14,600,532
10,252,269	9,702,080	9,222,158	8,928,466	8,537,786
11,452,457	11,341,488	11,246,801	11,785,638	12,949,077
118,556	138,472	130,443	20,275	50,712
670,520	804,366	847,474	669,762	710,385
42,472,247	38,890,155	42,317,643	52,588,554	58,836,821
259,586	271,496	199,759	199,155	197,103
570,931	382,261	568,102	516,914	449,604
12,964	49,775	54,005	41,420	160,479
3,593,207	2,803,646	2,332,527	1,620,434	609,404
84,564,139	80,579,465	83,127,932	91,048,453	97,101,903
10,030,820	9,909,141	9,573,289	9,107,102	10,716,405
5,575,064	5,360,086	5,167,559	4,648,458	4,511,706
10,398,540	9,256,228	8,932,587	8,140,160	7,774,830
10,133,780	7,315,545	6,592,907	6,978,890	8,115,295
16,657,254	16,445,831	22,265,198	25,186,929	27,988,775
29,695,371	29,293,524	29,917,322	30,859,303	32,981,732
262,862	289,418	253,148	235,974	94,589
1,299,800	920,376	1,436,084	2,338,621	2,537,555
953,502	1,543,667	395,317	615,842	513,062
673,388	1,440,740	241,197	243,669	193,939
-	11,701,935	-	-	-
85,680,381	93,476,491	84,774,608	88,354,948	95,427,888
(1,116,242)	(12,897,026)	(1,646,676)	2,693,505	1,674,015
-	243,225	-	135,523	531,003
-	18,395,000	-	-	-
-	1,001,606	-	-	-
-	(5,389,333)	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	3,000,000
-	-	800,000	-	-
(250,000)	(225,000)	(300,000)	-	-
9,382	-	-	9,422	361,161
1,926,864	2,388,688	2,065,949	1,671,477	3,065,402
(2,336,464)	(2,228,188)	(3,216,736)	(2,922,311)	(4,771,141)
(650,218)	14,185,998	(650,787)	(1,105,889)	2,186,425
-	2,675,400	-	-	-
\$ (1,766,460)	\$ 3,964,372	\$ (2,297,463)	\$ 1,587,616	\$ 3,860,440

1.9%

15.9%

0.8%

- S11 -

1.0%

0.8%

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
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
2012	1,352,676,560	313,264,790	4,759,832,429	88,675,130	100,767,193
2011	1,455,627,750	334,894,990	5,115,779,257	87,490,730	99,421,284
2010	1,454,018,350	338,667,620	5,121,959,914	82,896,240	94,200,273

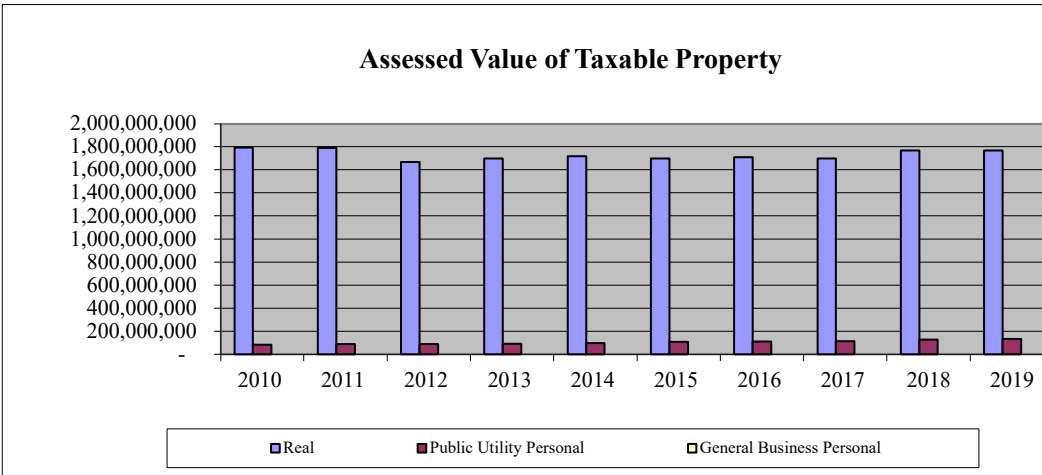
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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	
\$ 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
1,754,616,480	4,860,599,622	36.10%	9.278699
1,878,013,470	5,215,200,541	36.01%	9.260835
1,875,582,210	5,216,160,187	35.96%	8.806351



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

Collection Year	2019	2018	2017	2016	2015
Unvoted Millage					
Operating	\$ 1.97	\$ 1.97	\$ 1.97	\$ 1.97	\$ 1.97
Debt	0.54	0.54	0.54	0.54	0.54
Voted Millage - by levy					
1985 MHRS (648 Board) Operating - 5 years					
Residential/Agricultural Real	-	-	-	-	0.271131
Commercial/Industrial and Public Utility Real	-	-	-	-	0.444237
General Business and Public Utility Personal	-	-	-	-	0.60
1990 MRDD (169 Board) Operating - 5 years					
Residential/Agricultural Real	0.221033	0.220368	0.227455	0.226800	0.225942
Commercial/Industrial and Public Utility Real	0.386146	0.383121	0.383892	0.378566	0.373731
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	0.869625	0.867009	0.894890	0.892312	0.888938
Commercial/Industrial and Public Utility Real	1.262982	1.253087	1.255610	1.238191	1.222376
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	1.307708	1.303774	1.345700	1.341824	1.336750
Commercial/Industrial and Public Utility Real	1.899222	1.884342	1.888136	1.861942	1.838160
General Business and Public Utility Personal	2.00	2.00	2.00	2.00	2.00
2000 Senior Services - 5 years					
Residential/Agricultural Real	-	-	-	-	0.768323
Commercial/Industrial and Public Utility Real	-	-	-	-	0.919080
General Business and Public Utility Personal	-	-	-	-	1.00
2003 MRDD (169 Board) Operating - 7 years					
Residential/Agricultural Real	1.176138	1.172601	1.210309	1.206823	1.202260
Commercial/Industrial and Public Utility Real	1.330000	1.327326	1.330000	1.330000	1.330000
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	1.694698	1.689602	1.743936	1.738913	1.732339
Commercial/Industrial and Public Utility Real	1.750000	1.746482	1.750000	1.750000	1.750000
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	0.484199	0.482743	0.498267	0.496832	0.494954
Commercial/Industrial and Public Utility Real	0.500000	0.498995	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.50	0.50	0.50	0.50	0.50

2014	2013	2012	2011	2010
\$ 1.97 0.54	\$ 1.97 0.54	\$ 1.97 0.54	\$ 1.97 0.54	\$ 1.97 0.54
0.273894 0.407394 0.60	0.273606 0.405118 0.60	0.273381 0.404546 0.60	0.254043 0.373808 0.60	0.253733 0.368142 0.60
0.228245 0.342735 0.50	0.228005 0.340820 0.50	0.227818 0.340339 0.50	0.211702 0.314480 0.50	0.211444 0.309713 0.50
0.898000 1.120997 1.33	0.897054 1.114733 1.33	0.896318 1.113162 1.33	0.832915 1.028583 1.33	0.831899 1.012991 1.33
1.350376 1.685710 2.00	1.348954 1.676290 2.00	1.347848 1.673928 2.00	1.252504 1.546742 2.00	1.250976 1.523296 2.00
0.776155 0.842855 1.00	0.775337 0.838145 1.00	0.774701 0.836964 1.00	0.719900 0.773371 1.00	0.719022 0.761648 1.00
1.214516 0.020646 1.33	1.213237 1.295262 1.33	1.212241 1.293435 1.33	1.126490 1.195159 1.33	1.125116 1.177042 1.33
1.750000 1.750000 1.75	1.750000 1.750000 1.75	1.750000 1.750000 1.75	1.633378 1.661905 1.75	1.631386 1.636712 1.75
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

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

Collection Year	2019	2018	2017	2016	2015
Voted Millage - by levy					
2015 MHRS (648 Board) Operating - 5 years					
Residential/Agricultural Real	\$ 0.583060	\$ 0.581306	\$ 0.600000	\$ 0.600000	\$ -
Commercial/Industrial and Public Utility Real	0.600000	0.598794	0.600000	0.600000	-
General Business and Public Utility Personal	0.60	0.60	0.60	0.60	-
2015 Senior Services - 5 years					
Residential/Agricultural Real	0.971767	0.968844	1.000000	1.000000	-
Commercial/Industrial and Public Utility Real	1.000000	0.997990	1.000000	1.000000	-
General Business and Public Utility Personal	1.00	1.00	1.00	1.00	-
Total voted millage by type of property					
Residential/Agricultural Real	7.308228	7.286247	7.520557	7.503504	6.920637
Commercial/Industrial and Public Utility Real	8.728350	8.690137	8.707638	8.658699	8.377584
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	9.818228	9.796247	10.030557	10.013504	9.430637
Commercial/Industrial and Public Utility Real	11.238350	11.200137	11.217638	11.168699	10.887584
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

2014	2013	2012	2011	2010
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
6.491186	6.486193	6.482307	6.030932	6.023576
7.452231	7.420367	7.412374	6.894048	6.789544
<u>8.51</u>	<u>8.51</u>	<u>8.51</u>	<u>8.51</u>	<u>8.51</u>
9.001186	8.996193	8.992307	8.540932	8.533576
9.962231	9.930367	9.922374	9.404048	9.299544
<u>11.02</u>	<u>11.02</u>	<u>11.02</u>	<u>11.02</u>	<u>11.02</u>

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

Collection Year	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<i>In County School Districts:</i>										
Ashtabula Area City Schools	\$ 49.55	\$ 49.15	\$ 50.85	\$ 50.85	\$ 50.85	\$ 50.85	\$ 50.85	\$ 52.00	\$ 52.00	\$ 52.50
Buckeye Local Schools	45.31	45.31	45.31	45.31	45.21	45.21	45.21	45.31	45.31	45.31
Conneaut Area City Schools	40.59	40.59	36.39	36.39	36.39	36.39	37.63	37.63	37.63	37.63
Geneva Area City Schools	50.24	50.24	50.74	50.74	50.74	50.74	50.74	51.64	51.64	51.64
Grand Valley Local Schools	45.51	45.51	48.01	48.01	48.01	48.01	48.01	48.01	48.01	50.01
Jefferson Area Local Schools	51.37	51.37	52.73	52.73	52.73	52.73	52.73	54.73	54.73	54.73
Pymatuning Valley Local Schools	33.33	33.33	34.73	34.93	34.13	35.03	35.93	35.33	35.33	35.05
<i>Out of County School Districts:</i>										
Berkshire Local Schools	55.95	52.30	52.30	50.20	50.20	50.20	50.20	50.20	50.20	50.20
<i>Joint Vocational School Districts:</i>										
Join Vocational School District	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11
<i>Cities:</i>										
Ashtabula	13.31	13.31	13.31	11.81	11.81	9.31	9.31	9.31	9.31	9.31
Conneaut	12.88	12.88	12.88	13.51	9.91	9.91	7.26	7.90	7.90	7.90
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	11.35	11.35	11.35	11.35	11.35	11.35
Geneva-on-the-lake	16.23	15.33	15.33	15.33	13.83	13.83	13.83	17.13	17.13	17.13
Jefferson	9.53	9.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53
North Kingsville	5.88	6.28	6.28	6.28	6.28	6.28	6.28	5.18	5.18	5.18
Roaming Shores	10.00	10.00	10.00	10.00	10.40	7.40	7.70	7.70	7.70	7.70
Rock Creek	10.38	10.38	10.38	10.38	10.38	8.88	8.88	8.88	8.88	8.88
Orwell	7.06	7.06	7.06	5.06	5.06	5.06	5.06	6.06	6.06	6.06
<i>Townships:</i>										
Andover	1.35	1.35	1.35	1.35	0.85	0.85	0.85	0.85	0.85	0.85
Andover (Excluding Vill)	10.48	10.48	10.48	10.48	10.48	10.48	10.48	10.48	10.48	10.48
Ashtabula	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Ashtabula (Excluding City)	22.01	19.01	19.01	19.01	19.01	18.01	18.01	17.01	17.01	16.01
Austinburg	9.98	9.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98
Cherry Valley	6.08	6.08	7.08	7.08	7.08	7.08	7.08	6.58	6.58	6.58
Colebrook	11.43	10.13	10.13	10.13	8.23	8.23	8.23	8.23	8.23	8.23
Denmark	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39	7.39
Dorset	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	12.98
Geneva	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Geneva (Excluding City & Vill)	9.39	9.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39
Harpersfield	9.38	8.88	8.38	8.38	8.38	8.18	8.18	7.48	7.48	7.48
Hartsgrove	10.38	10.38	10.38	10.38	10.38	10.38	10.38	10.38	10.38	10.38
Jefferson	2.50	2.50	2.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Jefferson (Excluding Vill)	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48
Kingsville	13.68	13.68	13.68	15.18	15.18	15.18	13.18	13.18	13.18	13.18
Lenox	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98

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

Collection Year	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Monroe	13.68	13.68	13.68	13.68	13.68	13.68	13.68	13.68	13.68	11.68
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	11.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68	11.68
Plymouth	12.78	12.78	12.78	12.78	12.78	11.28	11.28	11.28	11.28	11.28
Richmond	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08
Rome	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Rome (Excluding Vill)	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Saybrook	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Saybrook (Excluding City)	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11
Sheffield	10.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68
Trumbull	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98	7.98
Wayne	12.58	12.58	12.58	12.58	12.58	12.58	12.58	12.58	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	15.98	15.98	15.98	14.98	14.98	14.98	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	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
South Central Ambulance District	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Parks										
Ashtabula Township	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18
Conneaut Township	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14	1.14
Geneva Township	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42
Saybrook Township	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62
Ashtabula County Metro Parks	0.50	0.50	0.50	0.50	-	-	-	-	-	-
Cemeteries										
Geneva Union	1.14	1.14	1.14	1.14	1.14	0.64	0.64	0.64	0.64	0.64
Jefferson Oakdale Union	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Libraries										
Andover Public Library	1.00	0.50	0.50	0.50	0.50	0.50	-	-	-	-
Ashtabula Co District Library	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	-	-	-	-	-
Grand Valley Public Library	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	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Rock Creek Library	1.50	1.50	1.50	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

The rates presented in this Table represent the original voted rates.

Overlapping rates are those of local and county governments that apply to property owners within the County.

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

Ashtabula County, Ohio
Property Tax Levies and Collections
Tangible Personal Property Taxes
Last Ten Years

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (1)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
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
2012	-	-	n/a	-	-	n/a
2011	-	-	n/a	7,425	7,425	n/a
2010	74,432	73,958	99.36	3,284	77,242	103.78

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
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%
2012	16,423,461	15,309,996	93.22%	813,973	16,123,969	98.18%	1,688,888	10.3%
2011	16,503,739	15,548,138	94.21%	913,737	16,461,875	99.75%	1,084,241	6.6%
2010	16,626,777	15,492,475	93.18%	818,657	16,311,132	98.10%	1,071,405	6.4%

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

2019 and 2010 (1)

Name of Taxpayer	2019	
	Assessed Value	Percent of Real Property Assessed Value
CCA Western Properties, Inc.	\$ 25,051,460	1.42%
Cristal USA Inc.	5,855,250	0.33%
Norfolk Southern Combined	5,423,350	0.31%
Sanifill of Ohio Inc.	5,064,870	0.29%
Pinney Dock	4,624,460	0.26%
Supervalu Holdings Inc.	4,447,950	0.25%
Saybrook Investment Corporation	4,346,450	0.25%
First Energy Generation	2,633,820	0.15%
Wal-Mart Real Estate	2,495,010	0.14%
Plastpro 2000	2,407,620	0.14%
Totals	\$ 62,350,240	3.54%
Total Assessed Valuation	\$ 1,766,574,580	

Name of Taxpayer	2010	
	Assessed Value	Percent of Real Property Assessed Value
Cabot Ashtabula 23 LLC	\$ 16,305,110	0.91%
Norfolk Southern Combined	5,574,940	0.31%
ABC Chemicals Inc.	4,957,090	0.28%
Walmart Real Estate	4,054,930	0.23%
Roni Lee LLC	3,447,423	0.19%
Lowes Home Centers	2,656,330	0.15%
Donald Andrus	2,437,620	0.14%
E&L Investors	2,078,220	0.12%
HD Development	2,073,110	0.12%
Millwork Properties II	2,004,880	0.11%
Totals	\$ 45,589,653	2.56%
Total Assessed Valuation	\$ 1,792,685,970	

(1) The amounts presented represent the assessed values upon which 2019 and 2010 collections were based.

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

Ashtabula County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2019 and 2010 (1)

Name of Taxpayer	2019	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric Illuminating Company	\$ 55,660,370	41.66%
American Transmission	33,313,860	24.93%
Aqua Ohio	25,676,000	19.22%
East Ohio Gas	9,811,660	7.34%
Ohio Edison	8,002,810	5.99%
Orwell Natural Gas Co. Inc.	864,470	0.65%
Eastern Natural Gas Co.	125,180	0.09%
Banc of America Leasing & Capital	102,160	0.08%
Columbia Gas Trans Corp.	33,800	0.03%
Cobra Pipeline Co. Ltd.	9,170	0.01%
Total	\$ 133,599,480	100.00%
Total Assessed Valuation	\$ 133,611,280	

Name of Taxpayer	2010	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric	\$ 40,488,050	48.84%
Ohio American Water	12,711,750	15.33%
First Energy Generation	11,553,190	13.94%
American Transmission	5,672,320	6.84%
Ohio Edison Co.	5,343,280	6.45%
East Ohio Gas	3,976,126	4.80%
Aqua Ohio, Inc.	1,940,130	2.34%
Orwell Natural Gas Co. Inc.	543,240	0.66%
Eastern Natural Gas Co.	83,810	0.10%
Camplands Water LLC	48,920	0.06%
Total	\$ 82,360,816	99.36%
Total Assessed Valuation	\$ 82,896,240	

(1) The amounts presented represent the assessed values upon which 2019 and 2010 collections were based.

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

Ashtabula County, Ohio
*Ratios of Outstanding Debt to
 Total Personal Income and Debt per Capita
 Last Ten Years*

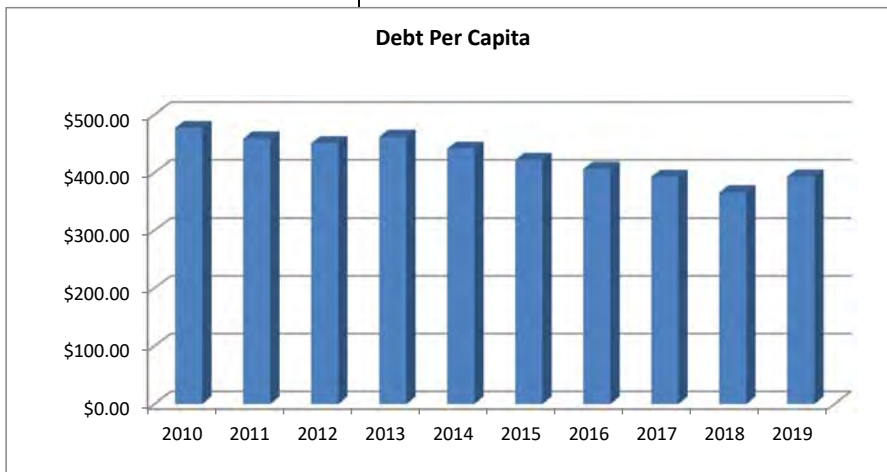
Year	Governmental Activities				Business-Type Activities		
	General Obligation Bonds	General Obligation Notes	Lease Purchase Agreement	Other	General Obligation Notes	Revenue Bonds	OWDA Loans
2019	\$ 15,342,199	\$ -	\$ 4,870,352	\$ 768,578	\$ -	\$ 6,443,772	\$ 9,366,781
2018	16,352,607	-	-	901,850	-	7,211,352	9,679,244
2017	17,391,583	-	-	1,213,886	-	7,948,933	10,436,027
2016	17,342,885	-	-	1,392,593	-	8,933,714	11,162,549
2015	18,186,572	-	-	1,000,996	-	9,650,095	11,860,055
2014	19,027,702	-	-	895,630	-	10,355,675	12,529,737
2013	19,893,832	-	-	930,668	-	11,044,556	13,196,372
2012	12,221,192	6,425,408	-	601,570	-	10,955,739	13,871,345
2011	6,059,400	-	-	909,467	6,709,659	17,007,269	14,585,046
2010	6,296,345	-	-	1,093,522	7,000,000	17,517,099	15,267,261

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

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

n/a indicates that the information was not available.

OPWC Loans	Equipment Loan	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$ 1,178,201	\$ 252,403	\$ 38,222,286	n/a	\$ 393.07
1,136,773	336,537	35,618,363	0.95%	365.34
985,268	420,671	38,396,368	1.06%	392.57
1,094,629	-	39,926,370	1.18%	406.45
865,428	-	41,563,146	1.23%	421.40
950,545	-	43,759,289	1.29%	441.23
989,641	-	46,055,069	1.41%	461.42
1,181,031	-	45,256,285	1.42%	450.81
1,269,165	-	46,540,006	1.56%	458.36
1,216,704	-	48,390,931	1.67%	476.77



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
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
2012	100,389	4,860,599,622	18,646,600	0.384%	185.74
2011	101,536	5,215,200,541	12,769,059	0.245%	125.76
2010	101,497	5,216,160,187	13,296,345	0.255%	131.00

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, 2019

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County	Amount Applicable To County
Direct - Ashtabula County			
General Obligation Bonds	\$ 19,027,702	100.00%	\$ 19,027,702
OPWC Loans	106,750	100.00%	106,750
Long-term Notes	68,810	100.00%	68,810
Capital Leases	125,335	100.00%	125,335
Total Direct - Ashtabula County	<u>19,328,597</u>		<u>19,328,597</u>
Overlapping			
Cities Wholly Within the County	7,158,402	100.00%	7,158,402
Villages Wholly Within the County	4,671,957	100.00%	4,671,957
Townships Wholly Within the County	3,032,729	100.00%	3,032,729
School Districts Wholly Within the County	65,655,036	100.00%	65,655,036
Park Districts Wholly Within the County	75,000	100.00%	75,000
Library Districts Wholly Within the County	3,295,837	100.00%	3,295,837
Total Overlapping	<u>83,888,961</u>		<u>83,888,961</u>
Totals	<u>\$ 103,217,558</u>		<u>\$ 103,217,558</u>

Source: Ashtabula County Auditor

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

	2019	2018	2017	2016	2015
Tax Valuation	<u>\$ 1,900,185,860</u>	<u>\$ 1,896,230,740</u>	<u>\$ 1,811,620,810</u>	<u>\$ 1,820,759,170</u>	<u>\$ 1,805,927,660</u>
Debt Limit (1)	<u>46,004,647</u>	<u>45,905,769</u>	<u>43,790,520</u>	<u>44,018,979</u>	<u>43,648,192</u>
General Bonded Outstanding					
General Obligation Bonds	11,702,199	12,552,607	13,441,583	13,242,885	13,941,572
Exempt General Obligation Bonds	3,640,000	3,800,000	3,950,000	4,100,000	4,245,000
Revenue Bonds	6,443,772	7,211,352	7,948,933	8,933,714	9,650,095
General Obligation Notes	-	-	-	-	-
OWDA Loans	9,366,781	9,679,244	10,436,027	11,162,549	11,860,055
OPWC Loans	1,326,736	1,305,201	1,173,589	1,302,843	998,535
503 Corporation Loan	177,304	206,093	234,598	262,821	290,486
Lease Purchase Agreement	4,870,352	-	-	-	-
Notes	375,401	491,451	798,423	435,783	64,930
Total	<u>37,902,545</u>	<u>35,245,948</u>	<u>37,983,153</u>	<u>39,440,595</u>	<u>41,050,673</u>
Less:					
Exempt General Obligation Bonds	3,640,000	3,800,000	3,950,000	4,100,000	4,245,000
Revenue Bonds	6,443,772	7,211,352	7,948,933	8,933,714	9,650,095
OWDA Loans	9,366,781	9,679,244	10,436,027	11,162,549	11,860,055
OPWC Loans	1,326,736	1,305,201	1,173,589	1,302,843	998,535
Lease Purchase Agreement	4,870,352	-	-	-	-
Notes	375,401	491,451	798,423	435,783	64,930
Amount Available in Debt Service	<u>189,617</u>	<u>116,054</u>	<u>43,939</u>	<u>164,495</u>	<u>154,010</u>
Amount of Debt Subject to Limit	<u>11,689,886</u>	<u>12,642,646</u>	<u>13,632,242</u>	<u>13,341,211</u>	<u>14,078,048</u>
Legal Debt Margin	<u>\$ 34,314,761</u>	<u>\$ 33,263,123</u>	<u>\$ 30,158,278</u>	<u>\$ 30,677,768</u>	<u>\$ 29,570,144</u>
Legal Debt Margin as a Percentage of the Debt Limit	74.59%	72.46%	68.87%	69.69%	67.75%
Unvoted Debt Limit (2)	\$ 19,001,859	\$ 18,962,307	\$ 18,116,208	\$ 18,207,592	\$ 18,059,277
Amount of Debt Subject to Limit	<u>11,689,886</u>	<u>12,642,646</u>	<u>13,632,242</u>	<u>13,341,211</u>	<u>14,078,048</u>
Unvoted Legal Debt Margin	<u>\$ 7,311,973</u>	<u>\$ 6,319,661</u>	<u>\$ 4,483,966</u>	<u>\$ 4,866,381</u>	<u>\$ 3,981,229</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	38.48%	33.33%	24.75%	26.73%	22.05%

(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.

2014	2013	2012	2011	2010
<u>\$ 1,814,290,450</u>	<u>\$ 1,789,206,030</u>	<u>\$ 1,754,616,480</u>	<u>\$ 1,878,013,470</u>	<u>\$ 1,875,582,210</u>
<u>43,857,261</u>	<u>43,230,151</u>	<u>42,365,412</u>	<u>45,450,337</u>	<u>45,389,555</u>
14,637,702	15,358,832	6,706,192	6,059,400	6,296,345
4,390,000	4,535,000	-	-	-
10,355,675	11,044,556	16,470,739	17,007,269	17,517,099
-	-	6,425,408	6,700,000	7,000,000
12,529,737	13,196,372	13,871,345	14,585,046	15,267,261
1,057,295	1,123,784	1,342,567	1,458,094	1,433,025
318,152	345,545	372,666	399,519	426,106
-	-	-	-	-
68,810	72,428	75,802	78,679	81,878
<u>43,357,371</u>	<u>45,676,517</u>	<u>45,264,719</u>	<u>46,288,007</u>	<u>48,021,714</u>
4,390,000	4,535,000	-	-	-
10,355,675	11,044,556	16,470,739	17,007,269	17,517,099
12,529,737	13,196,372	13,871,345	14,585,046	15,267,261
1,057,295	1,123,784	1,342,567	1,458,094	1,433,025
-	-	-	-	-
68,810	72,428	75,802	78,679	81,878
166,249	178,243	438,563	312,077	403,550
<u>14,789,605</u>	<u>15,526,134</u>	<u>13,065,703</u>	<u>12,846,842</u>	<u>13,318,901</u>
<u>\$ 29,067,656</u>	<u>\$ 27,704,017</u>	<u>\$ 29,299,709</u>	<u>\$ 32,603,495</u>	<u>\$ 32,070,654</u>
66.28%	64.08%	69.16%	71.73%	70.66%
\$ 18,142,905	\$ 17,892,060	\$ 17,546,165	\$ 18,780,135	\$ 18,755,822
<u>14,789,605</u>	<u>15,526,134</u>	<u>13,065,703</u>	<u>12,846,842</u>	<u>13,318,901</u>
<u>\$ 3,353,300</u>	<u>\$ 2,365,926</u>	<u>\$ 4,480,462</u>	<u>\$ 5,933,293</u>	<u>\$ 5,436,921</u>
18.48%	13.22%	25.54%	31.59%	28.99%

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>				
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
2012	2,654,209	1,614,905	1,039,304	29,745
2011	2,231,447	1,188,826	1,042,621	29,660
2010	4,036,819	2,017,114	2,019,705	29,750
<u>Water District Fund Debt Coverage</u>				
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
2012	4,097,744	2,196,067	1,901,677	314,514
2011	4,010,160	2,178,849	1,831,311	308,033
2010	4,252,087	2,052,189	2,199,898	304,632
<u>Geneva State Park Lodge Fund Debt Coverage</u>				
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
2012	612,367	367,736	244,631	1,103,906
2011	883,175	712,434	170,741	1,104,413
2010	1,778,214	1,048,669	729,545	1,021,431

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

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

	OWDA Loan Principal and Interest	OPWC Loan Principal and Interest	Total	Coverage
\$	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
	373,126	17,292	420,163	2.47
	365,793	17,293	412,746	2.53
	358,461	16,565	404,776	4.99
	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
	942,194	70,842	1,327,550	1.43
	942,077	70,843	1,320,953	1.39
	939,968	70,840	1,315,440	1.67
	-	-	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
	-	-	1,103,906	0.22
	-	-	1,104,413	0.15
	-	-	1,021,431	0.71

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)
2019	97,241	n/a	n/a	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
2012	100,389	3,176,046	31,637	9.3
2011	101,536	2,987,875	29,427	10.5
2010	101,497	2,897,584	28,548	12.6

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)	2019		
		Number of Employees (1)	Rank	Percentage of Total Employment
Ashtabula County Medical Center	Hospital/Healthcare	1,500	1	3.4%
Ashtabula County Government	Government	800	2	1.8
University Hospitals Conneaut/Geneva	Hospital/Healthcare	550	3	1.3
MASCO/Kraftmaid Cabinetry	Cabinet Manufacturer	515	4	1.2
Ineos (Cristal)	Chemical Manufacturer	500	5	1.1
Ashtabula Area City Schools	Education	460	6	1.0
Molded Fiber Glass	Manufacturing of Composites	555	7	1.3
A. Schulman - Conneaut/Geneva	Manufacturing of Reinforced Plastics	375	8	0.9
Kennametal, Inc.	Manufacturing of Metal Cutting Tools	375	9	0.9
Lake Eric Correctional Institute	Prison	300	10	0.7
Total		5,930		13.5
Total Employment within the County (2)		43,946		

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

	2019	2018	2017	2016	2015
General Government					
Legislative and Executive					
Commissioners	9.00	9.00	11.00	12.00	12.00
Auditor	19.25	20.75	21.50	21.50	20.50
Treasurer	6.50	6.25	6.25	6.25	6.50
Prosecuting Attorney	26.00	27.50	28.25	26.75	25.50
Board of Elections	6.00	5.00	6.00	6.00	6.00
Recorder	5.00	5.00	5.00	5.00	5.00
Buildings and Grounds	3.50	3.50	4.50	3.50	4.00
Data Processing	3.00	3.00	3.00	3.00	3.00
Risk Management	1.00	1.00	1.00	1.00	1.00
Planning Commission	2.00	2.00	2.00	2.00	2.00
Judicial					
Common Pleas	31.00	31.00	30.50	31.75	31.00
Eastern County Court	6.00	5.00	5.00	5.00	5.00
Western County Court	7.00	7.00	7.00	7.00	7.00
Probate Court	6.00	6.00	6.00	6.00	6.00
Juvenile Court	12.00	12.00	12.50	12.00	12.50
Clerk of Courts	17.00	17.00	17.00	17.00	16.00
Youth Detention Center	24.50	24.00	26.00	25.00	22.50
Law Library	1.00	1.00	1.00	1.00	1.00
Public Safety					
Sheriff	81.00	86.00	77.00	76.00	74.50
Probation	10.00	10.00	12.00	12.00	9.25
Emergency Management Agency	5.00	5.00	5.00	4.00	4.00
Coroner	4.00	4.00	3.50	3.50	3.75
Public Works					
Engineer	56.50	54.00	50.25	52.00	52.25
Building Department	3.00	4.00	5.00	5.00	5.00
Environmental Services	20.50	20.50	19.50	18.75	19.50
Recycling	2.00	2.00	2.00	2.00	2.00
Health					
Board of DD	28.50	96.25	142.50	137.50	140.00
Alcohol, Drug Abuse and Mental Health	8.00	8.00	8.00	8.00	8.00
Human Services					
Nursing Home	122.50	116.50	121.50	123.50	135.50
Jobs and Family Services	92.50	90.50	95.50	87.00	96.00
Children's Services	49.50	50.50	47.50	46.50	52.50
Child Support Enforcement Agency	22.00	23.00	23.00	21.00	23.00
Veteran Services	6.00	6.00	6.00	6.00	6.00
Total	<u>696.75</u>	<u>762.25</u>	<u>811.75</u>	<u>794.50</u>	<u>817.75</u>

Method: 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee

The count is performed on July 1 each year.

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

2014	2013	2012	2011	2010
10.00	8.00	10.00	10.00	10.00
20.00	20.50	18.50	18.50	17.00
5.50	5.50	5.50	5.50	4.00
24.00	24.00	22.00	22.00	22.00
6.00	6.00	6.00	6.00	4.00
5.00	5.00	5.00	5.00	4.00
4.00	4.00	4.50	4.50	4.00
3.00	2.00	2.00	2.00	4.00
1.00	1.00	2.00	2.00	2.00
1.00	1.00	3.00	3.00	2.00
32.00	36.00	37.00	37.00	32.00
5.00	5.00	4.00	4.00	4.00
7.00	7.00	7.00	7.00	5.00
6.00	6.00	5.50	5.50	5.00
11.50	11.50	15.50	15.50	14.00
16.00	16.00	12.00	14.00	14.00
23.00	25.00	22.00	21.00	21.87
1.00	1.00	1.00	1.00	1.00
72.50	72.00	70.00	70.00	58.00
7.00	3.00	3.00	3.00	3.00
4.00	3.00	3.00	3.00	3.00
4.50	3.50	3.50	3.50	2.00
52.25	52.25	50.00	50.00	46.00
5.00	4.00	5.00	5.00	4.00
19.50	20.00	21.00	21.00	20.00
2.00	3.00	n/a	n/a	3.00
139.50	140.00	166.00	166.00	143.00
6.00	5.50	7.00	7.00	7.00
137.00	136.00	137.00	137.00	176.00
96.50	94.00	105.00	105.00	113.00
52.50	59.00	70.00	70.00	64.00
23.00	23.00	24.00	24.00	26.00
6.00	6.00	6.00	6.00	4.00
<u>808.25</u>	<u>808.75</u>	<u>853.00</u>	<u>854.00</u>	<u>841.87</u>

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

	2019	2018	2017	2016	2015
General Government					
Legislative and Executive					
Commissioners					
Number of resolutions	601	467	549	506	563
Auditor					
Number of real estate transfers	5,175	4,935	5,188	5,027	4,866
Number of parcels	81,320	81,390	81,796	81,672	81,807
Number of checks issued	20,077	20,087	21,772	21,755	20,924
Number of direct deposits / EFTs	27,000	29,918	28,654	27,905	29,404
Treasurer					
Number of parcels collected	69,676	67,993	69,818	68,542	69,698
Return on portfolio	\$ 1,163,188	\$ 859,809	\$ 568,687	\$ 444,319	\$ 393,670
Average Interest Rate	1.63%	1.28%	0.88%	0.71%	0.66%
Board of Elections					
Number of registered voters	58,449	62,312	61,298	60,620	58,189
Number of voters last general election	19,412	33,064	20,581	41,797	27,578
Percentage of register voters that voted	33%	53%	34%	69%	47%
Number of precincts	104	104	104	104	104
Recorder					
Number of deeds recorded	5,657	5,204	5,445	5,280	4,997
Number of mortgages recorded	6,666	6,814	6,883	6,800	7,769
Number of leases recorded	86	97	123	175	318
Number of liens recorded	694	831	548	763	502
Miscellaneous documents recorded	270	308	303	235	299
UCC Financing Statements	85	81	74	86	91
Soldiers' Discharges	3	1	4	0	4
Judicial					
Common Pleas Courts					
Number of civil cases filed	697	830	884	874	754
Number of criminal cases filed	760	638	659	723	742
Number of domestic cases filed	534	496	458	471	447
Eastern County Court					
Number of civil cases filed	591	510	505	378	379
Number of criminal cases filed	539	606	607	615	653
Number of traffic cases	1,844	2,246	2,079	1,729	1,968
Western County Court					
Number of civil cases filed	708	659	665	578	515
Number of criminal cases filed	1,407	924	947	1,010	935
Number of traffic cases	1,856	2,732	2,443	2,133	2,697

2014	2013	2012	2011	2010
432	502	515	508	526
4,305	4,560	4,679	4,369	4,528
80,072	80,222	80,382	80,670	81,792
25,327	21,114	25,684	32,517	32,144
28,494	28,697	26,538	23,690	24,172
70,275	69,726	69,742	68,446	66,097
\$ 358,422	\$ 391,140	\$ 365,682	\$ 430,935	\$ 182,853
0.60%	0.67%	0.63%	0.74%	0.40%
61,332	60,715	64,651	62,534	65,801
27,303	20,985	43,745	30,931	30,902
45%	35%	68%	49%	47%
104	104	127	127	127
4,530	4,674	4,760	4,487	5,214
7,412	8,984	7,505	6,796	9,354
496	1,274	1,646	607	589
468	491	769	638	681
279	277	230	215	317
85	93	n/a	n/a	n/a
5	10	n/a	n/a	n/a
842	932	1,082	1,179	1,352
775	674	802	506	461
457	431	486	486	533
444	407	573	702	684
728	623	663	592	555
1,710	2,358	3,154	2,238	2,274
507	639	688	803	840
1,026	1,098	1,108	1,120	1,105
2,400	2,011	2,454	2,071	2,906

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

	2019	2018	2017	2016	2015
Public Works					
Engineer					
Miles of roads resurfaced					
Hot Mix	19.32	8.99	5.43	6.66	9.20
Cold Mix	11.55	13.04	12.71	14.27	11.99
Chip and Seal	23.60	23.06	20.97	29.17	18.55
Number of bridges and culverts replaced/improved	15	17	17	18	18
Number of signs and markers erected	350	573	936	642	673
Health					
Board of DD					
Number of students enrolled					
Early intervention program/Help Me Grow	134	108	196	141	44
Preschool	0	0	25	18	24
School age	75	66	94	80	89
Dog and Kennel					
Regular Tags Issued	9,723	9,638	9,896	9,844	9,977
Permanent Tags Issued	28	41	30	24	27
Dangerous Dog Tags Issued	2	2	2	2	2
Service Dog Tags Issued	0	1	1	0	0
Kennel Tags Issued	190	238	268	147	235
Number of Kennels	19	20	16	12	18
Public Safety					
Sheriff					
Jail Operation					
Average daily jail census	151	151	144	152	145
Prisoners booked	1,498	1,647	1,556	1,670	1,844
Prisoners released	n/a	n/a	n/a	1,686	1,840
Enforcement					
Number of incidents reported	17,190	13,466	12,305	11,360	14,782
Number of citations issued	345	535	382	567	566
Number of papers served	6,773	6,517	5,314	5,030	5,454
Coroner					
Number of deaths reported	772	793	775	719	759
Number of deaths investigated	344	390	368	314	324
Number of autopsies performed	22	44	37	40	25
Number of toxicologies performed	30	30	40	38	19
Building Department					
Number of residential permits issued	899	1,004	951	765	1,093
Number of commercial permits issued	291	241	290	231	1,380
Number of manufactured home permits issued	0	0	0	0	1
Number of inspections performed	3,149	3,056	3,288	3,373	3,520

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

2014	2013	2012	2011	2010
6.49	7.99	6.38	14.19	9.71
13.08	14.89	14.35	13.61	13.40
19.14	18.85	22.46	23.55	25.55
16	17	27	27	26
1,041	1,001	1,040	967	959
54	103	96	103	90
22	23	16	15	16
86	85	78	71	73
9,722	10,294	10,520	10,542	10,859
33	n/a	n/a	n/a	n/a
1	n/a	n/a	n/a	n/a
12	n/a	n/a	n/a	n/a
264	n/a	n/a	n/a	n/a
22	19	20	83	87
141	141	113	97	85
1,691	3,562	1,678	1,591	1,873
1,689	1,768	1,668	1,556	1,891
9,608	14,621	9,599	7,335	19,345
384	495	1,953	351	2,063
4,504	4,937	440	556	4,532
580	688	661	764	677
276	297	291	310	303
27	37	39	39	54
n/a	n/a	n/a	n/a	n/a
1,235	1,350	1,386	1,474	1,406
667	695	631	640	663
13	15	27	18	n/a
2,657	3,010	3,937	4,448	4,782

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

	2019	2018	2017	2016	2015
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	1,645	1,645	1,645	1,645
Voting Machines	228	228	228	140	140
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	3	3	3	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	145
Number of patrol vehicles	39	38	38	38	49
Probation					
Number of vehicles	4	4	4	3	3

2014	2013	2012	2011	2010
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
140	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
145	145	112	112	112
50	48	48	44	44
1	1	1	1	1

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

	2019	2018	2017	2016	2015
Emergency Management Agency					
Number of emergency response vehicles	4	4	4	6	4
Coroner					
Number of emergency response vehicles	2	2	2	4	2
Public Works					
Engineer					
Centerline miles of roads	335.06	355.06	355.06	355.06	375.40
Number of bridges	357	373	373	375	377
Number of culverts	559	541	541	536	528
Number of vehicles	62	57	57	53	59
Health					
Board of DD					
Number of facilities	2	3	3	3	3
Number of buses	33	31	31	31	29
Human Services					
Jobs and Family Services					
Administrative office space	31,139	37,336	37,336	37,336	37,336
Number of vehicles	2	11	11	12	12
Children's Services					
Administrative office space	23,814	23,814	23,814	23,814	23,814
Number of vehicles	7	7	7	6	6
Veteran Services					
Number of vehicles	4	4	4	3	4
Community and Economic Development					
Number of related infrastructure projects	2	2	2	4	1

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

2014	2013	2012	2011	2010
4	4	4	3	3
3	3	3	2	2
346.70	347.40	347.40	347.40	347.40
387	414	414	414	415
518	493	493	493	493
65	59	59	51	51
1	1	1	1	1
27	26	26	23	23
37,336	25,870	25,870	25,870	25,870
13	12	12	14	14
23,814	23,814	23,814	23,814	23,814
6	12	12	9	9
1	1	1	1	1
6	6	6	7	7

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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 9/22/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov