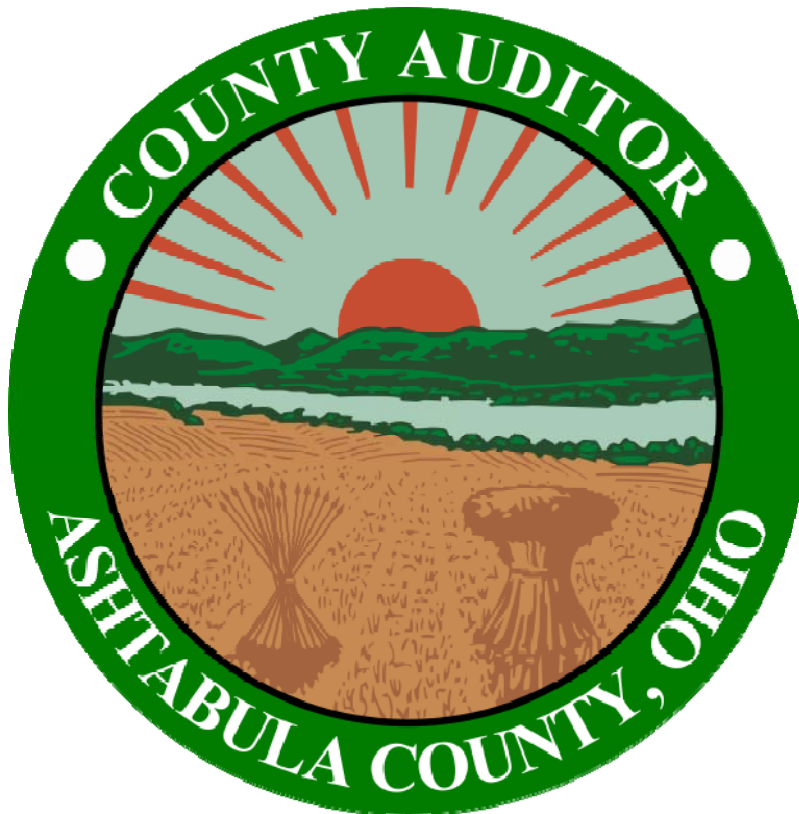


# ASHTABULA COUNTY, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2014



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

Prepared by The Ashtabula County Auditor's Office



**Ashtabula County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2014*

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# COUNTY OF ASHTABULA

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

25 West Jefferson Street, Jefferson, Ohio 44047

(440) 576-3783

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August 11, 2015

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

the Honorable Daniel Claypool  
the Honorable Peggy Carlo  
the Honorable Casey Caselowski

As Ashtabula County Auditor, I am pleased to present Ashtabula County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2014. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and results of operations of the County.

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

Dave Yost, Auditor of State, has issued an unmodified ("clean") opinion on Ashtabula County's financial statements for the year ended December 31, 2014. 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 comprises all entities not legally separate from the County and includes the financial activities of the Children Services Board, the Ashtabula County Board of Developmental Disabilities, the Ashtabula County Board of Mental Health and Recovery Services, the Ashtabula County Department of Jobs and Family Services, and the Emergency Management Agency.



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

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

The County Risk Sharing Authority, Inc., (CORSA) and the County Employee Benefits Consortium of Ohio, Inc. (CEBCO) are shared risk pools described in Note 12 to the Basic Financial Statements. The Ashtabula County MetroParks and the Ashtabula County District Library are related organizations whose relationships to the County are described in Note 21 to the basic financial statements. The County also participates in the EASTGATE Regional Council of Governments, Northeast Ohio Community Alternative Program Facility, the Children's Cluster Committee, Northeast Ohio Consortium Council of Governments (NOC COG), Heartland East Administrative Services Center (Heartland) and North East Ohio Network (N.E.O.N.) described in Note 22 to the Basic Financial Statements. A complete discussion of the County's reporting entity is provided in Note 1 to the Basic Financial Statements.

## **The County and the Form of Government**

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

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

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

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

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

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

The County also has access to railroad systems and is currently served by two companies: the Norfolk and Southern and the CSX.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **Local Economy**

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

According to the 2010 U.S Census Bureau report, Ashtabula County's population is 101,497, which represents a 1.2 percent decrease from the 2000 Census of 102,728. The Census Bureau report for 2014 shows the County's estimated population at 99,175. Per the Ohio Department of Job and Family Services the labor force averaged 45,155 in 2014 with an average unemployment rate of 7.0 percent. The average unemployment rate for 2013 was 9.3 percent.

Tourism has become a larger part of the economy in the last decade. Tourism continues to be one of Ashtabula County's best prospects for sustained economic growth in the County. The recent poor economy has forced people to look at places closer to home for less expensive vacations. The County has many things to offer tourists including great fishing and camping, 18 covered bridges, 25 regional wineries, great harbors for boating

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

A large part of the tourism industry is related to the production of wine. The grape and wine industry is a dynamic part of northeast Ohio's agriculture industry with 1,500 acres of grape vineyards and 25 wineries in the counties of Ashtabula, Lake and Geauga. Ashtabula County has 17 wineries. Ohio's largest grape growing region is located in Harpersfield, Ashtabula County, Ohio. Estimated sales for Wine in the Northeast Ohio Region exceed \$10 million.

### **Future Outlook and Major Initiatives**

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

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

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

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

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

A group of business and community leaders has initiated a plan to create a 38,000 square-foot non-profit culinary and education center on the old Geneva Elementary School property. The center opened its doors on June 12, 2014. It offers 35 Ohio wines with unique culinary foods. The center will offer cooking classes,

winemaking demonstrations, incubator facilities for start-up wineries, educational culinary demonstrations, office space and gift shop focusing on Ohio products.

The Commissioners purchased an old power plant from First Energy in 2006. The plant was no longer used for power generation but was the main source for water to chemical and manufacturing plants in the industrial area along Lake Erie in Ashtabula Township. The goal of obtaining the plant was to save close to 1,300 direct jobs and 3,000 indirect jobs. The ability to bring in water to manufacturing plants helps to create future jobs within the current companies and new companies looking to locate here. In 2013 grants and local match totaling \$3.35 million were obtained from the State of Ohio and the Federal government (EDA) to renovate and improve the facility and promote significant development of new jobs. The project is scheduled to be completed in 2015.

## **Acknowledgements**

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

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

Sincerely,

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

Roger A. Corlett, CPA  
Ashtabula County Auditor

**Ashtabula County, Ohio**  
*Elected Officials*  
*December 31, 2014*

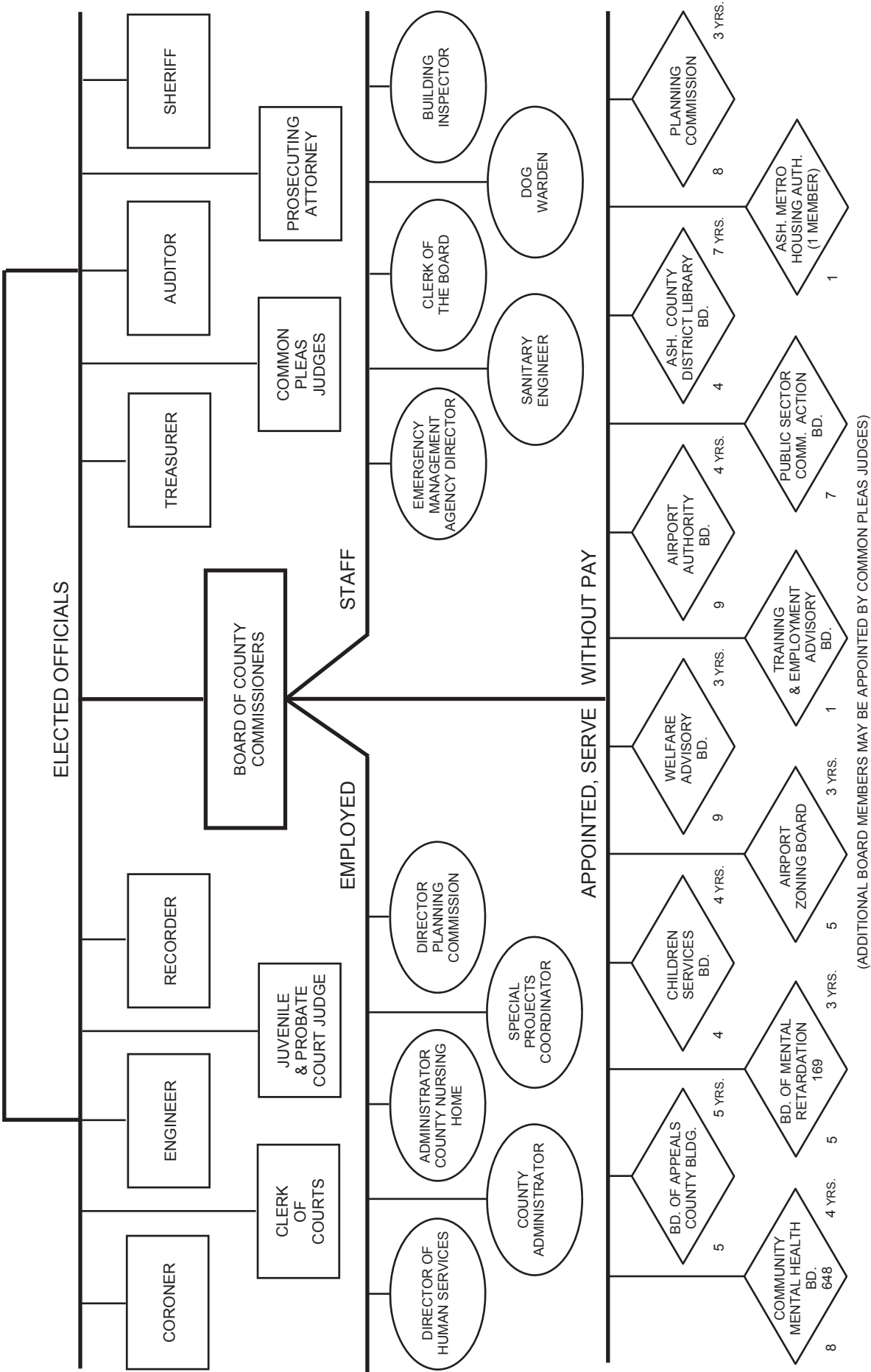
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County Commissioners	Peggy A. Carlo Daniel R. Claypool Joseph A. Moroski
County Auditor	Roger A. Corlett, CPA
County Coroner	Dr. Pamela L. Lancaster
County Engineer	Timothy T. Martin
County Prosecutor	Nicholas A. Iarocci, Esq.
County Recorder	Barbara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

CHART OF ASHTABULA COUNTY GOVERNMENT

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

VOTERS OF ASHTABULA COUNTY





## **FINANCIAL SECTION**





# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

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

To the Board of Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio (the County), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component units of Ash Craft Industries Inc. and the Northeast Ohio Regional Airport Authority, which represents less than 2 percent, respectively, of the assets, net position, and revenues of the County. Additionally, we did not audit the financial statement of the Ashtabula County 503 Corporation, which represents 4% of assets, 6% of fund balance and .2% of revenue of the aggregate remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Ash Craft Industries Inc., The Northeast Ohio Regional Airport Authority and 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 Northeast Ohio Regional Airport Authority and the Ashtabula County 503 Corporation conducted our audits in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Ash Craft Industries Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

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

### ***Opinion***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, Ohio, as of December 31, 2014 and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, the 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, and Condition Assessments of the County's Infrastructure* as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

#### ***Supplementary and Other Information***

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

The statements and schedules, are management's responsibility, and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules 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, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 13, 2015, 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, reading "Dave Yost". The signature is written in a cursive, flowing style.

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

August 13, 2015

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**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2014*

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The discussion and analysis of Ashtabula County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2014. 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 2014 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2014 by \$198,269,825. Of this amount, \$17,088,253 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net position is \$8,842,438. The County's total net position increased by \$5,105,315.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$40,009,233, a decrease of \$1,766,460 from the prior year. Of this amount, \$3,105,824 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 \$6,132,662 which represents an 8 percent increase from the prior year and represents 30 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**  
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The change in net position is important because it tells the reader whether, for the County as a whole, the financial position has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of the County's capital assets, will also need to be evaluated.

In the Statement of Net Position and the Statement of Activities, the County is divided into three kinds of activities:

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

***Fund Financial Statements***

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

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

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

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

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

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

**Ashtabula County, Ohio**  
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**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net position for 2014 compared to 2013:

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

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
<b>Assets</b>						
Current and Other Assets	\$ 71,648,180	\$ 69,829,300	\$ 9,348,347	\$ 8,054,242	\$ 80,996,527	\$ 77,883,542
Capital Assets, net	144,768,328	142,761,863	40,002,053	41,321,470	184,770,381	184,083,333
<i>Total Assets</i>	<u>216,416,508</u>	<u>212,591,163</u>	<u>49,350,400</u>	<u>49,375,712</u>	<u>265,766,908</u>	<u>261,966,875</u>
<b>Deferred Outflows of Resources</b>						
Deferred Charge on Refunding	305,808	326,310	107,580	118,429	413,388	444,739
<b>Liabilities</b>						
Current and other liabilities	5,974,870	5,840,288	687,159	578,192	6,662,029	6,418,480
Long-Term Liabilities:						
Due within one year	2,422,224	2,373,721	1,444,926	1,432,716	3,867,150	3,806,437
Due in more than one year	20,206,935	21,097,863	22,440,157	23,860,516	42,647,092	44,958,379
<i>Total Liabilities</i>	<u>28,604,029</u>	<u>29,311,872</u>	<u>24,572,242</u>	<u>25,871,424</u>	<u>53,176,271</u>	<u>55,183,296</u>
<b>Deferred Inflows of Resources</b>						
Property Tax	14,734,200	14,063,808	-	-	14,734,200	14,063,808
<b>Net Position</b>						
Net Investment in Capital Assets	125,996,209	122,317,368	16,273,676	16,090,901	142,269,885	138,408,269
Restricted	38,545,440	41,225,612	366,247	404,704	38,911,687	41,630,316
Unrestricted	8,842,438	5,998,813	8,245,815	7,127,112	17,088,253	13,125,925
<i>Total Net Position</i>	<u>\$ 173,384,087</u>	<u>\$ 169,541,793</u>	<u>\$ 24,885,738</u>	<u>\$ 23,622,717</u>	<u>\$ 198,269,825</u>	<u>\$ 193,164,510</u>

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$198,269,825 (\$173,384,087 in governmental activities and \$24,885,738 in business-type activities) as of December 31, 2014. This is an increase from the previous year of \$5,105,315 indicating an increase of the County's financial position in 2014. The increase in net position is due to slight revenue increases from the prior year.

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

An additional portion of the County's net position (9 percent) consists of unrestricted net position, \$17,088,253, which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (19 percent) represents resources that are subject to restrictions on how they can be used.

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2014*

Table 2 shows the changes in net position for 2014 and 2013 for both the governmental activities and the business-type activities.

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

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
<b>Program Revenues:</b>						
Charges for Services and Sales	\$12,265,482	\$12,534,295	\$7,155,078	\$6,662,758	\$19,420,560	\$19,197,053
Operating Grants and Contributions	35,997,777	32,721,960	380,100	365,710	36,377,877	33,087,670
Capital Grant and Contributions	2,927,945	1,113,988	200,010	506,214	3,127,955	1,620,202
<i>Total Program Revenues</i>	<u>51,191,204</u>	<u>46,370,243</u>	<u>7,735,188</u>	<u>7,534,682</u>	<u>58,926,392</u>	<u>53,904,925</u>
<b>General Revenues:</b>						
Property, Sales & Other Taxes	27,519,678	25,998,518	50,000	50,000	27,569,678	26,048,518
Grants and Entitlements not Restricted	5,140,961	4,627,373	-	-	5,140,961	4,627,373
Investment Earnings	469,420	382,261	5,623	5,558	475,043	387,819
Miscellaneous	3,054,583	2,803,646	264,302	139,658	3,318,885	2,943,304
<i>Total General Revenues</i>	<u>36,184,642</u>	<u>33,811,798</u>	<u>319,925</u>	<u>195,216</u>	<u>36,504,567</u>	<u>34,007,014</u>
<i>Total Revenues</i>	<u>87,375,846</u>	<u>80,182,041</u>	<u>8,055,113</u>	<u>7,729,898</u>	<u>95,430,959</u>	<u>87,911,939</u>
<b>Program Expenses:</b>						
General Government:						
Legislative and Executive	10,305,234	10,247,854	-	-	10,305,234	10,247,854
Judicial	5,621,018	5,500,672	-	-	5,621,018	5,500,672
Public Safety	10,173,458	9,283,900	-	-	10,173,458	9,283,900
Public Works	8,923,032	7,139,746	-	-	8,923,032	7,139,746
Health	16,988,104	16,802,786	-	-	16,988,104	16,802,786
Human Services	30,061,719	29,675,421	-	-	30,061,719	29,675,421
Conservation and Recreation	262,862	289,418	-	-	262,862	289,418
Debt Service:						
Interest and Fiscal Charges	643,325	1,325,783	-	-	643,325	1,325,783
Sewer and Water District	-	-	6,261,223	6,104,071	6,261,223	6,104,071
Geneva State Lodge	-	-	1,085,669	1,043,156	1,085,669	1,043,156
<i>Total Program Expenses</i>	<u>82,978,752</u>	<u>80,265,580</u>	<u>7,346,892</u>	<u>7,147,227</u>	<u>90,325,644</u>	<u>87,412,807</u>
Increase (Decrease) in Net Position						
Before Transfers, Contributions and Special Item	4,397,094	(83,539)	708,221	582,671	5,105,315	499,132
Transfers & Contributions	(554,800)	28,000	554,800	(28,000)	-	-
Special Item	-	2,675,400	-	-	-	2,675,400
<i>Change in Net Position</i>	<u>\$3,842,294</u>	<u>\$2,619,861</u>	<u>\$1,263,021</u>	<u>\$554,671</u>	<u>\$5,105,315</u>	<u>\$3,174,532</u>

**Ashtabula County, Ohio**  
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***Governmental Activities***

Operating grants were the largest program revenue, accounting for \$35,997,777 or 41 percent of total governmental revenues. The major recipients of intergovernmental program revenues were Public Assistance, Children's Services Board and County Board of Developmental Disabilities, Ashtabula County Nursing and Rehabilitation Center and County Mental Health and Recovery Services Board.

The County's direct charges to users of governmental services made up \$12,265,482 or 14 percent of total governmental revenues. The predominant charges are fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, licenses and permits, and health care charges through the County Nursing and Rehabilitation Center.

Property and local tax revenues account for \$27,519,678 of the \$87,375,846 total revenues for governmental activities, or 32 percent of total revenues, and includes both property and sales taxes.

The human services program accounted for \$30,061,719 of the \$82,978,752 total expenses for governmental activities, or 36 percent of total expenses. The next largest program was health, accounting for \$16,988,104 and representing 20 percent of total governmental expenses.

Charges for services and grants of \$51,191,204 (59 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 (62 percent) of all governmental activity expenses are funded by charges for services and operating and capital grants.

***Business-Type Activities***

Major revenue sources of business-type activities were charges for services of \$7,155,078, accounting for 89 percent of the total business-type revenues. The sewer district net position increased \$907,772 while water district net position increased \$203,728. 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 \$157,136. The lodge was built by the County, opening in 2004. The operation has been continually improving, showing an operating profit each of the last six 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*  
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***Governmental Funds***

As of December 31, 2014, the County's governmental funds reported a combined ending fund balance of \$40,009,233, a decrease of 4 percent from the prior year balance. Approximately 8 percent of this total (\$3,105,824) 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 2014, unassigned fund balance was \$3,135,762, while total fund balance was \$6,132,662. 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 15 percent of total General Fund expenditures, while total fund balance represents 30 percent of that same amount. The fund balance of the County's General Fund increased \$466,103 during 2014.

The Motor Vehicle and Gas Tax fund had a restricted fund balance of \$2,959,565 and a total fund balance of \$3,086,672 at the end of 2014. The fund balance decreased by \$361,252 during 2014 due primarily to the timing difference of cash expenditures compared to receipts.

The Public Assistance fund had a restricted and total fund balance of \$73,773 at the end of 2014. The fund balance decreased by \$307,271, or 81 percent during 2014.

The Children Services Board fund had a restricted and total fund balance of \$1,344,061 at the end of 2014. The fund balance decreased by \$292,562 during 2014. This decrease is due primarily to the timing difference of cash expenditures compared to receipts for grants.

The County Board of Developmental Disabilities fund had a restricted and total fund balance of \$9,221,819 at December 31, 2014. The fund balance decreased by \$968,110 during 2014, or by 10 percent.

At the end of 2014 the Nursing Home fund had a restricted fund balance of \$1,176,487 and a total fund balance of \$1,202,723. During 2014 the fund balance decreased by \$22,844.

***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, 2014 was \$3,636,404 and \$3,135,015, respectively. The Geneva State Lodge had unrestricted net position of \$1,610,377. Net position increased by \$1,268,636 in the enterprise funds.

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
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**General Fund Budgetary Highlights**

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are limited to spendable resources (cash carryover and current year revenues) certified by the County Budget Commission in accordance with Ohio law. In 2014, the budget commission processed multiple adjustments to the original estimated revenues. For the General Fund, final budgeted revenues and other financing sources were \$21,298,718 and actual revenue and other financing sources collections were \$21,501,313. The major factors contributing to the increase of actual revenues over the final budgeted amounts were increased revenues from sales taxes and other miscellaneous revenue. During the year, the Commissioners amended General Fund appropriations multiple times, for a net total increase of \$1,884,005. At year end, \$22,546,395 was appropriated and final expenditures and other financing uses were \$21,416,268.

**Capital Assets and Debt Administration**

**Capital Assets** – The County's investment in capital assets as of December 31, 2014 was \$184,770,381 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, equipment, infrastructure, and sewer/water lines.

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

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

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	\$809,885	\$667,485	\$218,083	\$218,083	\$1,027,968	\$885,568
Construction in Progress	-	902,875	1,514,952	1,335,487	1,514,952	2,238,362
Infrastructure	111,905,392	110,560,724	-	-	111,905,392	110,560,724
Buildings	24,505,829	23,015,414	13,722,712	14,318,826	38,228,541	37,334,240
Improvements Other Than Buildings	467,710	497,704	-	-	467,710	497,704
Equipment	3,015,479	2,979,577	349,023	361,577	3,364,502	3,341,154
Intangible Assets	650,656	749,488	-	-	650,656	749,488
Vehicles	3,413,377	3,388,596	266,300	223,411	3,679,677	3,612,007
Water and Sewer System	-	-	23,930,983	24,864,086	23,930,983	24,864,086
Total Capital Assets	<u>\$144,768,328</u>	<u>\$142,761,863</u>	<u>\$40,002,053</u>	<u>\$41,321,470</u>	<u>\$184,770,381</u>	<u>\$184,083,333</u>

See Note 13 for additional information of capital assets.

**Ashtabula County, Ohio**  
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The County manages its roadway conditions using an internal pavement management program. This program assigns a range of Pavement Condition Rating (PCR) number to each section of roadway based on physical inspection data collected. The PCR is comprised of various ratings of the individual elements of the structure and an overall ranking of between zero and one hundred is assigned. It is the policy of the County Engineer that County roads are maintained at an average PCR of 60 to 65, and that a condition assessment for County roads is performed annually. The most recent assessment found that the average PCR of all County roads was 68. For 2014, the County Engineer's budgeted and actual expenditures for the preservation of existing roadways were \$4,953,007 and \$4,509,465, respectively.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer that County bridges be maintained at an average condition ranking of 6 or better. In accordance with statutory requirements, each bridge is inspected annually. The most recent assessment found that the average condition ranking of all County bridges was 6.93. For 2014, the County Engineer's budgeted and actual expenditures for the preservation of existing bridges were \$1,620,785 and \$1,386,848, 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, 2014, the County has outstanding debt which included general obligations bonds payable of \$19,027,702, OPWC loans payable of \$1,057,295, a Cook Road Improvement (TIF) of \$68,810, revenue bonds payable of \$10,355,675 and OWDA loans payable of \$12,529,737.

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

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
General Obligation Bonds	\$ 19,027,702	\$ 19,893,832	\$ -	\$ -	\$ 19,027,702	\$ 19,893,832
OPWC Loans	106,750	134,143	950,545	989,641	1,057,295	1,123,784
Cook Road Improvement (TIF)	68,810	72,428	-	-	68,810	72,428
Revenue Bonds	-	-	10,355,675	11,044,556	10,355,675	11,044,556
OWDA Loans	-	-	12,529,737	13,196,372	12,529,737	13,196,372
503 Corp Loan Payable	318,152	345,545	-	-	318,152	345,545
Totals	<u>\$ 19,521,414</u>	<u>\$ 20,445,948</u>	<u>\$ 23,835,957</u>	<u>\$ 25,230,569</u>	<u>\$ 43,357,371</u>	<u>\$ 45,676,517</u>

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

**Ashtabula County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2014*

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***Economic Factors***

The real property revenues of the general fund are derived entirely from inside millage (unvoted millage). In 2014, the County received 2.510 mills of inside millage. 1.967 mills were allocated to the general fund and 0.543 mill was allocated to the debt service fund. The revenue structure of the general fund is balanced so that the operations of the County are not overly dependent on any specific revenue source. This diversified revenue stream has provided an equitable means of generating revenue necessary for the operations of the offices administered by elected officials.

The average unemployment rate for the County during 2014 was 7.0 percent, a decrease from 9.3 percent a year ago. The State average was 5.7 percent and the Federal rate was 6.2 percent. In 2014, the effect of the decreasing unemployment and increase in overall poor economic conditions have been demonstrated through higher sales tax receipts in the County.

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

***Requests for Information***

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



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**Ashtabula County, Ohio**

*Statement of Net Position  
December 31, 2014*

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>Assets:</b>			
Equity in pooled cash and cash equivalents	\$ 38,553,763	\$ 5,345,418	\$ 43,899,181
Cash with fiscal agents	1,207,893	595,000	1,802,893
Cash in segregated accounts	568,872	-	568,872
Restricted cash and cash equivalents	-	366,247	366,247
Deposits	-	-	-
Receivables:			
Sales taxes	2,583,470	-	2,583,470
Property taxes	16,673,929	-	16,673,929
Accounts	215,815	737,341	953,156
Special assessments	409,950	1,715,579	2,125,529
Accrued interest	55,885	-	55,885
Due from agency funds	270,480	-	270,480
Due from other governments	8,202,744	-	8,202,744
Loans receivable	2,463,895	-	2,463,895
Lease receivable	-	-	-
Rent receivable	-	-	-
OWDA proceeds receivable	-	-	-
Materials and supplies inventory	153,494	-	153,494
Prepayments	152,009	-	152,009
Capital investment	-	724,743	724,743
Internal balance	135,981	(135,981)	-
Capital assets:			
Nondepreciable capital assets	112,715,277	1,733,035	114,448,312
Depreciable capital assets, net	32,053,051	38,269,018	70,322,069
Total capital assets, net	144,768,328	40,002,053	184,770,381
Total assets	216,416,508	49,350,400	265,766,908
<b>Deferred outflows of resources:</b>			
Deferred charges on debt refunding	305,808	107,580	413,388
<b>Liabilities:</b>			
Accounts payable	2,160,086	226,960	2,387,046
Contracts payable	58,300	295,954	354,254
Accrued wages and benefits	1,575,251	38,739	1,613,990
Matured compensated absences payable	51,453	-	51,453
Due to other governments	630,168	94,748	724,916
Accrued interest payable	56,840	30,758	87,598
Loans payable	318,152	-	318,152
Claims payable	1,124,620	-	1,124,620
Unearned revenue	-	-	-
Long-term liabilities:			
Due within one year	2,422,224	1,444,926	3,867,150
Due in more than one year	20,206,935	22,440,157	42,647,092
Total liabilities	28,604,029	24,572,242	53,176,271
<b>Deferred inflows of resources:</b>			
Property taxes levied for the next fiscal year	14,734,200	-	14,734,200
Land rent	-	-	-
Total deferred inflows of resources	14,734,200	-	14,734,200
<b>Net position:</b>			
Net investment in capital assets	125,996,209	16,273,676	142,269,885
Restricted for:			
Debt service	279,711	-	279,711
Capital projects	2,992,726	366,247	3,358,973
Public assistance/human services	15,525,743	-	15,525,743
Roads & bridges	5,221,166	-	5,221,166
Health programs	259,760	-	259,760
Judicial/public safety programs	4,854,973	-	4,854,973
Economic development	3,926,805	-	3,926,805
Children's services	2,730,275	-	2,730,275
General government operations	2,119,022	-	2,119,022
Lodge operations	179,516	-	179,516
Other purposes	455,743	-	455,743
Unrestricted	8,842,438	8,245,815	17,088,253
Total net position	\$ 173,384,087	\$ 24,885,738	\$ 198,269,825

*See Accompanying Notes to the Basic Financial Statements*

Component Units		
Ash/Craft Industries	Northeast Ohio Regional Airport	Ashtabula County Port Authority
\$ 359,780	\$ 303,098	\$ 905,735
-	-	-
-	-	-
-	-	1,073,143
570	-	-
-	-	-
-	-	-
61,417	3,644	246,145
-	-	-
-	-	-
-	-	-
-	304,032	60,000
-	-	248,750
-	111,875	-
-	59,850	-
-	-	409,603
11,407	60,031	-
9,936	17,853	6,574
-	-	-
-	-	-
-	108,569	3,995,403
247,778	3,235,309	503,638
247,778	3,343,878	4,499,041
690,888	4,204,261	7,448,991
-	-	-
3,498	407,299	11,677
-	-	395,562
23,434	1,360	935
-	-	-
7,495	190	2,179
-	11,756	-
-	-	-
-	-	-
-	7,536	-
-	35,200	140,519
-	1,048,800	1,969,324
34,427	1,512,141	2,520,196
-	-	-
-	39,900	-
-	39,900	-
247,778	2,259,878	2,812,163
-	97,709	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	69,076
-	-	-
-	-	-
-	-	-
408,683	294,633	2,047,556
\$ 656,461	\$ 2,652,220	\$ 4,928,795

**Ashtabula County, Ohio**

*Statement of Activities  
For the Year Ended December 31, 2014*

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for</u>	<u>Operating Grants</u>	<u>Capital Grants</u>
		<u>Services and Sales</u>	<u>and Contributions</u>	<u>and Contributions</u>
<b>Governmental activities:</b>				
General government				
Legislative and executive	\$ 10,305,234	\$ 3,947,024	\$ 2,216,218	\$ -
Judicial	5,621,018	2,010,996	491,399	-
Public safety	10,173,458	1,693,111	1,957,978	-
Public works	8,923,032	341,125	6,618,097	2,927,945
Health	16,988,104	369,254	6,860,966	-
Human services	30,061,719	3,903,972	17,853,119	-
Conservation and recreation	262,862	-	-	-
Interest and fiscal charges	643,325	-	-	-
Total governmental activities	<u>82,978,752</u>	<u>12,265,482</u>	<u>35,997,777</u>	<u>2,927,945</u>
<b>Business-type activities:</b>				
Sewer district	2,307,012	3,043,091	-	157,593
Water district	3,954,211	4,111,987	-	42,417
Geneva State Park Lodge	1,085,669	-	380,100	-
Total business-type activities	<u>7,346,892</u>	<u>7,155,078</u>	<u>380,100</u>	<u>200,010</u>
Total primary government	<u>\$ 90,325,644</u>	<u>\$ 19,420,560</u>	<u>\$ 36,377,877</u>	<u>\$ 3,127,955</u>
<b>Component units:</b>				
Ash/Craft Industries	\$ 967,722	\$ 739,909	\$ 300,292	\$ -
Northeast Ohio Regional Airport	1,581,338	302,538	724,030	679,725
Ashtabula County Port Authority	1,251,750	2,425,785	1,531,974	-
Total component units	<u>\$ 3,800,810</u>	<u>\$ 3,468,232</u>	<u>\$ 2,556,296</u>	<u>\$ 679,725</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 (restated)**

**Net position at end of year**

*See Accompanying Notes to the Basic Financial Statements*

Net (Expense) Revenue and Changes in Net Position						
Primary Government			Component Units			
Governmental Activities	Business-type Activities	Total	Ash/Craft Industries	Northeast Ohio Regional Airport	Ashtabula County Port Authority	
\$ (4,141,992)	\$ -	\$ (4,141,992)	\$ -	\$ -	\$ -	
(3,118,623)	-	(3,118,623)	-	-	-	
(6,522,369)	-	(6,522,369)	-	-	-	
964,135	-	964,135	-	-	-	
(9,757,884)	-	(9,757,884)	-	-	-	
(8,304,628)	-	(8,304,628)	-	-	-	
(262,862)	-	(262,862)	-	-	-	
(643,325)	-	(643,325)	-	-	-	
(31,787,548)	-	(31,787,548)	-	-	-	
-	893,672	893,672	-	-	-	
-	200,193	200,193	-	-	-	
-	(705,569)	(705,569)	-	-	-	
-	388,296	388,296	-	-	-	
(31,787,548)	388,296	(31,399,252)	-	-	-	
-	-	-	72,479	-	-	
-	-	-	-	124,955	-	
-	-	-	-	-	2,706,009	
-	-	-	72,479	124,955	2,706,009	
3,173,122	-	3,173,122	-	-	-	
1,300,516	-	1,300,516	-	-	-	
2,911,783	-	2,911,783	-	-	-	
6,391,764	-	6,391,764	-	-	-	
525,935	-	525,935	-	-	-	
875,312	-	875,312	-	-	-	
11,232,889	-	11,232,889	-	-	-	
541,235	-	541,235	-	-	-	
312,235	50,000	362,235	-	-	-	
254,887	-	254,887	-	-	-	
5,140,961	-	5,140,961	-	-	-	
-	257,819	257,819	-	-	-	
469,420	5,623	475,043	336	521	185	
3,054,583	6,483	3,061,066	18,572	228	2,860	
36,184,642	319,925	36,504,567	18,908	749	3,045	
(250,000)	250,000	-	-	-	-	
(304,800)	304,800	-	-	-	-	
3,842,294	1,263,021	5,105,315	91,387	125,704	2,709,054	
169,541,793	23,622,717	193,164,510	565,074	2,526,516	2,219,741	
\$ 173,384,087	\$ 24,885,738	\$ 198,269,825	\$ 656,461	\$ 2,652,220	\$ 4,928,795	

**Ashtabula County, Ohio**

*Balance Sheet  
Governmental Funds  
December 31, 2014*

	<b>General</b>	<b>Motor Vehicle and Gas Tax</b>	<b>Public Assistance</b>	<b>Children Services</b>	<b>County Board of DD</b>
<b>Assets:</b>					
Equity in pooled cash and cash equivalents	\$ 5,573,961	\$ 2,694,700	\$ 952,495	\$ 1,715,610	\$ 8,225,404
Cash with fiscal agents	-	-	-	-	1,053,377
Cash in segregated accounts	9,812	-	-	-	292,706
Receivables:					
Sales taxes	2,583,470	-	-	-	-
Property taxes	3,397,402	-	1,298,878	3,633,672	6,790,083
Accounts	17,668	747	1,610	-	12,492
Special assessments	-	-	-	-	-
Interfund loans	164,421	-	-	-	-
Accrued interest	55,885	-	-	-	-
Due from other governments	1,274,424	2,894,286	117,287	662,152	857,391
Loans receivable	-	-	-	-	-
Materials and supplies inventory	-	127,107	-	-	-
Prepayments	152,009	-	-	-	-
Total assets	<u>\$ 13,229,052</u>	<u>\$ 5,716,840</u>	<u>\$ 2,370,270</u>	<u>\$ 6,011,434</u>	<u>\$ 17,231,453</u>
<b>Liabilities:</b>					
Accounts payable	\$ 301,868	\$ 23,461	\$ 672,505	\$ 338,251	\$ 29,808
Contracts payable	-	-	-	-	-
Accrued wages and benefits	506,391	112,961	168,483	96,273	263,123
Matured compensated absences payable	23,101	-	-	-	15,756
Due to other governments	173,237	54,856	47,763	89,168	105,895
Interfund loans payable	4,500	-	-	-	-
Total liabilities	<u>1,009,097</u>	<u>191,278</u>	<u>888,751</u>	<u>523,692</u>	<u>414,582</u>
<b>Deferred inflows of resources:</b>					
Property taxes levied for the next fiscal year	3,025,000	-	1,140,000	3,210,000	6,000,000
Delinquent property tax revenue not available	372,402	-	158,878	423,672	790,083
Accrued interest not available	47,682	-	-	-	-
Special assessments revenue not available	-	-	-	-	-
Miscellaneous revenue not available	-	-	1,608	-	-
Sales tax revenue not available	1,769,945	-	-	-	-
Intergovernmental revenue not available	872,264	2,438,890	107,260	510,009	804,969
Total deferred inflows of resources	<u>6,087,293</u>	<u>2,438,890</u>	<u>1,407,746</u>	<u>4,143,681</u>	<u>7,595,052</u>
<b>Fund balances:</b>					
Nonspendable	715,696	127,107	-	-	-
Restricted	-	2,959,565	73,773	1,344,061	9,221,819
Committed	615,075	-	-	-	-
Assigned	1,666,129	-	-	-	-
Unassigned (deficit)	3,135,762	-	-	-	-
Total fund balances	<u>6,132,662</u>	<u>3,086,672</u>	<u>73,773</u>	<u>1,344,061</u>	<u>9,221,819</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 13,229,052</u>	<u>\$ 5,716,840</u>	<u>\$ 2,370,270</u>	<u>\$ 6,011,434</u>	<u>\$ 17,231,453</u>

*See Accompanying Notes to the Basic Financial Statements*

<b>Nursing Home</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 1,270,638	\$ 16,286,338	\$ 36,719,146
-	154,516	1,207,893
-	266,354	568,872
-	-	2,583,470
-	1,553,894	16,673,929
114,010	48,273	194,800
-	409,950	409,950
-	4,500	168,921
-	-	55,885
391,161	2,006,043	8,202,744
-	2,463,895	2,463,895
26,236	151	153,494
-	-	152,009
<u>\$ 1,802,045</u>	<u>\$ 23,193,914</u>	<u>\$ 69,555,008</u>
\$ 303,665	\$ 490,528	\$ 2,160,086
-	58,300	58,300
233,722	194,298	1,575,251
-	12,596	51,453
61,935	97,314	630,168
-	10,921	15,421
<u>599,322</u>	<u>863,957</u>	<u>4,490,679</u>
-	1,359,200	14,734,200
-	169,694	1,914,729
-	-	47,682
-	409,950	409,950
-	1,569	3,177
-	-	1,769,945
-	1,442,021	6,175,413
<u>-</u>	<u>3,382,434</u>	<u>25,055,096</u>
26,236	2,464,046	3,333,085
1,176,487	15,883,143	30,658,848
-	630,272	1,245,347
-	-	1,666,129
-	(29,938)	3,105,824
<u>1,202,723</u>	<u>18,947,523</u>	<u>40,009,233</u>
<u>\$ 1,802,045</u>	<u>\$ 23,193,914</u>	<u>\$ 69,555,008</u>

**Ashtabula County, Ohio**

*Reconciliation of Total Governmental Fund Balances to  
Net Position of Governmental Activities  
December 31, 2014*

<b>Total governmental fund balances</b>		\$	40,009,233
<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.			144,768,328
Other long-term assets are not available to pay for current- period expenditures and therefore are deferred inflows in the funds.			
Sales taxes receivable	\$	1,769,945	
Real and other taxes receivable		1,914,729	
Accounts receivable		3,177	
Intergovernmental receivable		6,175,413	
Special assessments receivable		409,950	
Accrued interest receivable		47,682	
Total			10,320,896
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.			389,238
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.			(56,840)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.			305,808
Unamortized premiums on bond issuances are not recognized in the governmental funds.			(920,504)
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		2,705,827	
Capital lease obligations		125,335	
OPWC loans payable		106,750	
General obligation bonds payable		18,107,198	
Loans payable		386,962	
Total			(21,432,072)
<b>Net position of governmental activities</b>		\$	<u>173,384,087</u>

*See Accompanying Notes to the Basic Financial Statements*



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**Ashtabula County, Ohio**

*Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2014*

	<b>General</b>	<b>Motor Vehicle and Gas Tax</b>	<b>Public Assistance</b>	<b>Children Services</b>	<b>County Board of DD</b>
<b>Revenues:</b>					
Sales taxes	\$ 10,252,269	\$ -	\$ -	\$ -	\$ -
Property and other local taxes	3,134,823	-	1,277,339	2,785,338	6,273,254
Charges for services	3,671,224	412,007	3,882	2,540	7,480
Licenses and permits	91,458	-	-	-	-
Fines and forfeitures	355,745	54,576	-	-	-
Intergovernmental	3,246,723	8,765,246	7,671,797	3,764,612	5,467,367
Special assessments	-	-	-	-	-
Interest	418,960	5,956	-	-	-
Contributions and donations	-	-	600	6,805	-
Conveyance taxes	362,187	-	-	-	-
Other	436,461	39,925	209,502	118,583	902,567
Total revenues	<u>21,969,850</u>	<u>9,277,710</u>	<u>9,163,120</u>	<u>6,677,878</u>	<u>12,650,668</u>
<b>Expenditures:</b>					
Current:					
General government					
Legislative and executive	6,730,353	-	-	-	-
Judicial	4,503,796	-	-	-	-
Public safety	7,685,482	-	-	-	-
Public works	38,062	9,545,964	-	-	-
Health	133,428	-	-	-	13,618,778
Human services	958,003	-	10,478,565	6,846,814	-
Conservation and recreation	245,634	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	87,240	-	109,969	-
Interest and fiscal charges	-	5,758	-	13,657	-
Total expenditures	<u>20,294,758</u>	<u>9,638,962</u>	<u>10,478,565</u>	<u>6,970,440</u>	<u>13,618,778</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,675,092</u>	<u>(361,252)</u>	<u>(1,315,445)</u>	<u>(292,562)</u>	<u>(968,110)</u>
<b>Other financing sources (uses):</b>					
Sale of capital assets	-	-	9,382	-	-
Transfers in	-	-	999,792	-	-
Transfers (out)	(1,208,989)	-	(1,000)	-	-
Contributions to lodge	-	-	-	-	-
Total other financing sources (uses)	<u>(1,208,989)</u>	<u>-</u>	<u>1,008,174</u>	<u>-</u>	<u>-</u>
Net change in fund balances	466,103	(361,252)	(307,271)	(292,562)	(968,110)
<b>Fund balances at beginning of year</b>	<u>5,666,559</u>	<u>3,447,924</u>	<u>381,044</u>	<u>1,636,623</u>	<u>10,189,929</u>
<b>Fund balances at end of year</b>	<u>\$ 6,132,662</u>	<u>\$ 3,086,672</u>	<u>\$ 73,773</u>	<u>\$ 1,344,061</u>	<u>\$ 9,221,819</u>

*See Accompanying Notes to the Basic Financial Statements*

<b>Nursing Home</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ -	\$ -	\$ 10,252,269
-	1,690,648	15,161,402
3,351,203	4,004,121	11,452,457
-	27,098	118,556
-	260,199	670,520
5,452,769	8,103,733	42,472,247
-	259,586	259,586
18	145,997	570,931
-	5,559	12,964
-	179,048	541,235
497,467	847,467	3,051,972
9,301,457	15,523,456	84,564,139
-	3,300,467	10,030,820
-	1,071,268	5,575,064
-	2,713,058	10,398,540
-	549,754	10,133,780
-	2,905,048	16,657,254
9,104,467	2,307,522	29,695,371
-	17,228	262,862
-	1,299,800	1,299,800
17,782	738,511	953,502
369	653,604	673,388
9,122,618	15,556,260	85,680,381
178,839	(32,804)	(1,116,242)
-	-	9,382
-	927,072	1,926,864
(201,683)	(924,792)	(2,336,464)
-	(250,000)	(250,000)
(201,683)	(247,720)	(650,218)
(22,844)	(280,524)	(1,766,460)
1,225,567	19,228,047	41,775,693
\$ 1,202,723	\$ 18,947,523	\$ 40,009,233

**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, 2014*

<b>Net change in fund balances - total governmental funds</b>	<b>\$</b>	<b>(1,766,460)</b>
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation expense in the current period.		
Capital asset additions	\$ 3,593,504	
Current year depreciation	<u>(1,517,709)</u>	
Total		2,075,795
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position.		
		(69,330)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Sales taxes	980,620	
Real and other taxes	329,265	
Intergovernmental revenues	1,432,279	
Special assessments	160,480	
Investment income	47,682	
Other	<u>(138,619)</u>	
Total		2,811,707
Repayment of bond, loan and lease principal is an expenditure in governmental funds, but the repayment reduces long-term liabilities on the statement of net position.		
		953,502
In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.		
Decrease in accrued interest payable	1,904	
Amortization of deferred amounts on refunding	(20,502)	
Amortization of bond premiums	<u>48,661</u>	
Total		30,063
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		
		(58,743)
The internal service funds used by management to charge the costs of insurance to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		
		<u>(134,240)</u>
<b>Change in net position of governmental activities</b>	<b>\$</b>	<b><u>3,842,294</u></b>

*See Accompanying Notes to the Basic Financial Statements*

**Ashtabula County, Ohio**

*Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 2014*

	<b>Budgeted Amounts</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues:</b>				
Sales taxes	\$ 3,016,000	\$ 10,100,000	\$ 10,218,334	\$ 118,334
Property and other local taxes	9,162,249	3,016,000	3,020,706	4,706
Charges for services	3,134,210	3,248,089	3,132,873	(115,216)
Licenses and permits	49,500	125,500	91,458	(34,042)
Fines and forfeitures	412,000	412,000	365,989	(46,011)
Intergovernmental	2,566,030	2,901,580	2,949,840	48,260
Interest	340,500	340,500	359,466	18,966
Conveyance taxes	324,000	360,000	362,187	2,187
Other	157,300	236,416	433,826	197,410
Total revenues	19,161,789	20,740,085	20,934,679	194,594
<b>Expenditures:</b>				
Current:				
General government				
Legislative and executive	6,438,605	6,653,955	6,367,439	286,516
Judicial	4,530,681	4,775,189	4,579,947	195,242
Public safety	7,020,699	7,899,669	7,683,348	216,321
Public works	111,314	109,955	90,956	18,999
Health	204,958	209,391	201,481	7,910
Human services	1,292,633	1,302,528	970,676	331,852
Conservation and recreation	238,500	246,523	245,878	645
Total expenditures	19,837,390	21,197,210	20,139,725	1,057,485
Excess (deficiency) of revenues over (under) expenditures	(675,601)	(457,125)	794,954	1,252,079
<b>Other financing sources (uses):</b>				
Advances in	-	105,633	105,633	-
Advances (out)	-	(66,501)	(67,554)	(1,053)
Transfers in	38,000	453,000	461,001	8,001
Transfers (out)	(825,000)	(1,282,684)	(1,208,989)	73,695
Total other financing sources (uses)	(787,000)	(790,552)	(709,909)	80,643
Net change in fund balances	(1,462,601)	(1,247,677)	85,045	1,332,722
<b>Fund balances at beginning of year</b>	3,968,865	3,968,865	3,968,865	-
<b>Prior year encumbrances appropriated</b>	456,032	456,032	456,032	-
<b>Fund balance at end of year</b>	<u>\$ 2,962,296</u>	<u>\$ 3,177,220</u>	<u>\$ 4,509,942</u>	<u>\$ 1,332,722</u>

*See Accompanying Notes to the Basic Financial Statements*

**Ashtabula County, Ohio**

*Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Motor Vehicles and Gas Tax Fund  
For the Year Ended December 31, 2014*

	<b>Budgeted Amounts</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues:</b>				
Charges for services	\$ 355,000	\$ 355,000	\$ 412,007	\$ 57,007
Fines and forfeitures	65,000	65,000	57,963	(7,037)
Intergovernmental	5,950,000	5,950,000	5,814,108	(135,892)
Interest	7,500	7,500	6,021	(1,479)
Other	25,000	25,000	39,925	14,925
Total revenues	<u>6,402,500</u>	<u>6,402,500</u>	<u>6,330,024</u>	<u>(72,476)</u>
<b>Expenditures:</b>				
Current:				
Public works	<u>7,086,344</u>	<u>7,579,136</u>	<u>6,891,474</u>	<u>687,662</u>
Total expenditures	<u>7,086,344</u>	<u>7,579,136</u>	<u>6,891,474</u>	<u>687,662</u>
Net change in fund balances	(683,844)	(1,176,636)	(561,450)	615,186
<b>Fund balances at beginning of year</b>	2,817,863	2,817,863	2,817,863	-
<b>Prior year encumbrances appropriated</b>	<u>311,127</u>	<u>311,127</u>	<u>311,127</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 2,445,146</u>	<u>\$ 1,952,354</u>	<u>\$ 2,567,540</u>	<u>\$ 615,186</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, 2014*

	<b>Budgeted Amounts</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues:</b>				
Property and other local taxes	\$ 1,364,000	\$ 1,364,000	\$ 1,233,645	\$ (130,355)
Charges for services	161,500	161,500	3,882	(157,618)
Intergovernmental	9,025,122	7,600,122	7,670,108	69,986
Contributions and donations	-	-	600	600
Other	276,000	206,000	209,500	3,500
Total revenues	<u>10,826,622</u>	<u>9,331,622</u>	<u>9,117,735</u>	<u>(213,887)</u>
<b>Expenditures:</b>				
Current:				
Human services	12,148,825	11,132,500	11,108,488	24,012
Total expenditures	<u>12,148,825</u>	<u>11,132,500</u>	<u>11,108,488</u>	<u>24,012</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,322,203)</u>	<u>(1,800,878)</u>	<u>(1,990,753)</u>	<u>(189,875)</u>
<b>Other financing sources (uses):</b>				
Sale of capital assets	-	-	9,382	9,382
Transfers in	1,800,000	945,000	999,792	54,792
Transfers (out)	-	(1,000)	(1,000)	-
Total other financing sources (uses)	<u>1,800,000</u>	<u>944,000</u>	<u>1,008,174</u>	<u>64,174</u>
Net change in fund balances	477,797	(856,878)	(982,579)	(125,701)
<b>Fund balances at beginning of year</b>	394,013	394,013	394,013	-
<b>Prior year encumbrances appropriated</b>	665,796	665,796	665,796	-
<b>Fund balance at end of year</b>	<u>\$ 1,537,606</u>	<u>\$ 202,931</u>	<u>\$ 77,230</u>	<u>\$ (125,701)</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, 2014*

	<b>Budgeted Amounts</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues:</b>				
Property and other local taxes	\$ 2,620,000	\$ 2,620,000	\$ 2,663,102	\$ 43,102
Charges for services	3,000	3,500	2,540	(960)
Intergovernmental	3,577,832	3,680,832	3,819,997	139,165
Contributions and donations	3,000	1,500	6,805	5,305
Other	86,000	84,000	118,583	34,583
Total revenues	<u>6,289,832</u>	<u>6,389,832</u>	<u>6,611,027</u>	<u>221,195</u>
<b>Expenditures:</b>				
Current:				
Human services	6,460,426	7,011,719	6,761,020	250,699
Debt service:				
Principal retirement	108,000	109,900	109,876	24
Interest and fiscal charges	16,000	14,100	13,750	350
Total expenditures	<u>6,584,426</u>	<u>7,135,719</u>	<u>6,884,646</u>	<u>251,073</u>
Net change in fund balances	(294,594)	(745,887)	(273,619)	472,268
<b>Fund balances at beginning of year</b>	1,862,224	1,862,224	1,862,224	-
<b>Prior year encumbrances appropriated</b>	3,169	3,169	3,169	-
<b>Fund balance at end of year</b>	<u>\$ 1,570,799</u>	<u>\$ 1,119,506</u>	<u>\$ 1,591,774</u>	<u>\$ 472,268</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, 2014*

	<b>Budgeted Amounts</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues:</b>				
Property and other local taxes	\$ 5,980,000	\$ 5,980,000	\$ 6,044,837	\$ 64,837
Charges for services	7,000	7,000	7,401	401
Intergovernmental	4,271,000	4,265,000	4,195,227	(69,773)
Other	730,000	730,000	890,153	160,153
Total revenues	<u>10,988,000</u>	<u>10,982,000</u>	<u>11,137,618</u>	<u>155,618</u>
<b>Expenditures:</b>				
Current:				
Health	<u>13,128,000</u>	<u>13,199,306</u>	<u>12,074,503</u>	<u>1,124,803</u>
Total expenditures	<u>13,128,000</u>	<u>13,199,306</u>	<u>12,074,503</u>	<u>1,124,803</u>
Net change in fund balances	(2,140,000)	(2,217,306)	(936,885)	1,280,421
<b>Fund balances at beginning of year</b>	8,625,124	8,625,124	8,625,124	-
<b>Prior year encumbrances appropriated</b>	<u>203,016</u>	<u>203,016</u>	<u>203,016</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 6,688,140</u>	<u>\$ 6,610,834</u>	<u>\$ 7,891,255</u>	<u>\$ 1,280,421</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, 2014*

	<b>Budgeted Amounts</b>			<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues:</b>				
Charges for services	\$ 2,564,550	\$ 2,564,550	\$ 3,384,436	\$ 819,886
Intergovernmental	6,101,893	6,101,893	5,441,816	(660,077)
Interest	-	-	18	18
Other	802,020	802,020	497,467	(304,553)
Total revenues	<u>9,468,463</u>	<u>9,468,463</u>	<u>9,323,737</u>	<u>(144,726)</u>
<b>Expenditures:</b>				
Current:				
Human services	9,343,918	9,408,628	9,187,202	221,426
Total expenditures	<u>9,343,918</u>	<u>9,408,628</u>	<u>9,187,202</u>	<u>221,426</u>
Excess (deficiency) of revenues over (under) expenditures	<u>124,545</u>	<u>59,835</u>	<u>136,535</u>	<u>76,700</u>
<b>Other financing sources (uses):</b>				
Transfers (out)	(201,683)	(201,683)	(201,683)	-
Total other financing sources (uses)	<u>(201,683)</u>	<u>(201,683)</u>	<u>(201,683)</u>	<u>-</u>
Net change in fund balances	(77,138)	(141,848)	(65,148)	76,700
<b>Fund balances at beginning of year</b>	1,207,750	1,207,750	1,207,750	-
<b>Prior year encumbrances appropriated</b>	79,400	79,400	79,400	-
<b>Fund balance at end of year</b>	<u>\$ 1,210,012</u>	<u>\$ 1,145,302</u>	<u>\$ 1,222,002</u>	<u>\$ 76,700</u>

*See Accompanying Notes to the Basic Financial Statements*

**Ashtabula County, Ohio**

*Statement of Net Position  
Proprietary Funds  
December 31, 2014*

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental Activities - Internal Service Funds</b>
	<b>Sewer District</b>	<b>Water District</b>	<b>Geneva State Park Lodge</b>	<b>Total</b>	
<b>Assets:</b>					
Current assets:					
Equity in pooled cash and cash equivalents	\$ 2,854,484	\$ 2,184,808	\$ 306,126	\$ 5,345,418	\$ 1,834,617
Cash with fiscal agents	-	-	595,000	595,000	-
Restricted cash held by Delaware North Corporation	-	-	366,247	366,247	-
Receivables:					
Accounts	285,711	451,630	-	737,341	21,015
Special assessments	742,947	972,632	-	1,715,579	-
Due from agency funds	-	-	-	-	270,480
Contract receivable	-	-	724,743	724,743	-
Total current assets	<u>3,883,142</u>	<u>3,609,070</u>	<u>1,992,116</u>	<u>9,484,328</u>	<u>2,126,112</u>
Noncurrent assets:					
Capital assets:					
Nondepreciable capital assets	754,078	978,957	-	1,733,035	-
Depreciable capital assets, net	9,056,601	17,046,004	12,166,413	38,269,018	-
Total capital assets, net	<u>9,810,679</u>	<u>18,024,961</u>	<u>12,166,413</u>	<u>40,002,053</u>	<u>-</u>
Total noncurrent assets	<u>9,810,679</u>	<u>18,024,961</u>	<u>12,166,413</u>	<u>40,002,053</u>	<u>-</u>
Total assets	<u>13,693,821</u>	<u>21,634,031</u>	<u>14,158,529</u>	<u>49,486,381</u>	<u>2,126,112</u>
<b>Deferred outflows of resources:</b>					
Deferred charges on debt refunding	-	-	107,580	107,580	-
<b>Liabilities:</b>					
Current liabilities:					
Accounts payable	18,587	208,373	-	226,960	-
Contracts payable	127,526	168,428	-	295,954	-
Accrued wages and benefits	22,810	15,929	-	38,739	-
Due to other governments	48,443	46,305	-	94,748	-
Interfund loans payable	-	-	-	-	153,500
Accrued interest payable	1,225	14,041	15,492	30,758	-
Compensated absences payable	9,851	7,343	-	17,194	-
Revenue bonds payable	15,000	138,000	515,000	668,000	-
OWDA loans payable	221,914	447,768	-	669,682	-
OPWC loans payable	17,293	72,757	-	90,050	-
Claims payable	-	-	-	-	1,124,620
Total current liabilities	<u>482,649</u>	<u>1,118,944</u>	<u>530,492</u>	<u>2,132,085</u>	<u>1,278,120</u>
Long-term liabilities:					
Compensated absences payable	18,296	13,636	-	31,932	-
Claims payable	-	-	-	-	594,735
Revenue bonds payable	279,000	4,106,000	5,302,675	9,687,675	-
OWDA loans payable	1,112,131	10,747,924	-	11,860,055	-
OPWC loans payable	167,101	693,394	-	860,495	-
Total long-term liabilities	<u>1,576,528</u>	<u>15,560,954</u>	<u>5,302,675</u>	<u>22,440,157</u>	<u>594,735</u>
Total liabilities	<u>2,059,177</u>	<u>16,679,898</u>	<u>5,833,167</u>	<u>24,572,242</u>	<u>1,872,855</u>
<b>Net position:</b>					
Net investment in capital assets	7,998,240	1,819,118	6,456,318	16,273,676	-
Restricted for repairs and maintenance	-	-	366,247	366,247	-
Unrestricted	<u>3,636,404</u>	<u>3,135,015</u>	<u>1,610,377</u>	<u>8,381,796</u>	<u>253,257</u>
Total net position	<u>\$ 11,634,644</u>	<u>\$ 4,954,133</u>	<u>\$ 8,432,942</u>	<u>25,021,719</u>	<u>\$ 253,257</u>
Adjustment to reflect the consolidation of the internal service funds activities related to enterprise funds				(135,981)	
Net position of business-type activities				<u>\$ 24,885,738</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, 2014*

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental Activities - Internal Service Funds</b>
	<b>Sewer District</b>	<b>Water District</b>	<b>Geneva State Park Lodge</b>	<b>Total</b>	
<b>Operating revenues:</b>					
Tap-in fees	\$ 7,428	\$ 7,250	\$ -	\$ 14,678	\$ -
Charges for services	2,496,538	4,007,060	-	6,503,598	6,601,266
Other operating revenues	5,315	1,168	-	6,483	-
Total operating revenues	<u>2,509,281</u>	<u>4,015,478</u>	<u>-</u>	<u>6,524,759</u>	<u>6,601,266</u>
<b>Operating expenses:</b>					
Personal services	508,694	330,928	-	839,622	-
Fringe benefits	163,671	120,753	-	284,424	-
Contractual services	964,577	1,780,793	420,843	3,166,213	-
Materials and supplies	175,971	123,017	-	298,988	-
Claims	-	-	-	-	6,845,921
Depreciation	427,592	956,640	496,399	1,880,631	-
Total operating expenses	<u>2,240,505</u>	<u>3,312,131</u>	<u>917,242</u>	<u>6,469,878</u>	<u>6,845,921</u>
Operating income (loss)	<u>268,776</u>	<u>703,347</u>	<u>(917,242)</u>	<u>54,881</u>	<u>(244,655)</u>
<b>Nonoperating revenues (expenses):</b>					
Interest and fiscal charges	(63,259)	(639,713)	(168,427)	(871,399)	-
Interest income	5,537	-	86	5,623	-
Bed tax	-	-	50,000	50,000	-
Net change in operations of lodge	-	-	257,819	257,819	-
Special assessments	539,125	97,677	-	636,802	-
Reserve requirement receipts	-	-	380,100	380,100	-
Total nonoperating revenues (expenses)	<u>481,403</u>	<u>(542,036)</u>	<u>519,578</u>	<u>458,945</u>	<u>-</u>
Income (loss) before contributions and transfers	750,179	161,311	(397,664)	513,826	(244,655)
Transfer in	-	-	304,800	304,800	104,800
Capital contributions	<u>157,593</u>	<u>42,417</u>	<u>250,000</u>	<u>450,010</u>	<u>-</u>
Change in net position	907,772	203,728	157,136	1,268,636	(139,855)
<b>Net position at beginning of year</b>	<u>10,726,872</u>	<u>4,750,405</u>	<u>8,275,806</u>		<u>393,112</u>
<b>Net position at end of year</b>	<u>\$ 11,634,644</u>	<u>\$ 4,954,133</u>	<u>\$ 8,432,942</u>		<u>\$ 253,257</u>
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds				(5,615)	
Change in net position of business-type activities				<u>\$ 1,263,021</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, 2014*

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental Activities - Internal Service Funds</b>
	<b>Sewer District</b>	<b>Water District</b>	<b>Geneva State Park Lodge</b>	<b>Total</b>	
<b>Cash flows from operating activities:</b>					
Cash received from customers	\$ 2,484,007	\$ 4,031,962	\$ -	\$ 6,515,969	\$ -
Cash received from other payments	5,315	1,168	-	6,483	-
Cash received from interfund transactions	-	-	-	-	6,580,269
Cash payments for goods and services	(172,301)	(125,422)	-	(297,723)	-
Cash payments to employees	(691,353)	(446,473)	-	(1,137,826)	-
Cash payments for contractual services	(1,010,074)	(1,584,666)	(420,843)	(3,015,583)	-
Cash payments for claims	-	-	-	-	(6,696,438)
Net cash provided by (used in) operating activities	<u>615,594</u>	<u>1,876,569</u>	<u>(420,843)</u>	<u>2,071,320</u>	<u>(116,169)</u>
<b>Cash flows from noncapital financing activities:</b>					
Cash received from bed taxes	-	-	50,000	50,000	-
Cash received from transfers in	-	-	304,800	304,800	104,800
Cash received from contributions and donations	-	-	250,000	250,000	-
Net change in operation of lodge	-	-	125,159	125,159	-
Cash received from interfund loans	-	-	56,633	56,633	-
Cash used in repayment of interfund loans	-	-	(56,633)	(56,633)	-
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>-</u>	<u>729,959</u>	<u>729,959</u>	<u>104,800</u>
<b>Cash flows from capital and related financing activities:</b>					
Cash received from special assessments	90,503	15,585	-	106,088	-
Acquisition of capital assets	(435,340)	(125,874)	-	(561,214)	-
Cash received from capital reserve requirement	-	-	380,100	380,100	-
Cash payments for principal retirement	(268,867)	(634,118)	(505,000)	(1,407,985)	-
Cash payments for interest and fiscal charges	(67,719)	(677,097)	(196,000)	(940,816)	-
Cash received from OPWC loans	50,954	-	-	50,954	-
Cash received from capital grants	157,593	42,417	-	200,010	-
Net cash used in capital and related financing activities	<u>(472,876)</u>	<u>(1,379,087)</u>	<u>(320,900)</u>	<u>(2,172,863)</u>	<u>-</u>
<b>Cash flows from investing activities:</b>					
Interest received	<u>5,537</u>	<u>-</u>	<u>86</u>	<u>5,623</u>	<u>-</u>
Net cash provided by investing activities	<u>5,537</u>	<u>-</u>	<u>86</u>	<u>5,623</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	148,255	497,482	(11,698)	634,039	(11,369)
<b>Cash and cash equivalents at beginning of year</b>	2,706,229	1,687,326	1,279,071	5,672,626	1,845,986
<b>Cash and cash equivalents at end of year</b>	<u>\$ 2,854,484</u>	<u>\$ 2,184,808</u>	<u>\$ 1,267,373</u>	<u>\$ 6,306,665</u>	<u>\$ 1,834,617</u>

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**Ashtabula County, Ohio**

*Statement of Cash Flows  
Proprietary Funds (Continued)  
For the Year Ended December 31, 2014*

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental Activities - Internal Service Funds</b>
	<b>Sewer District</b>	<b>Water District</b>	<b>Geneva State Park Lodge</b>	<b>Total</b>	
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>					
Operating income (loss)	\$ 268,776	\$ 703,347	\$ (917,242)	\$ 54,881	\$ (244,655)
Adjustments:					
Depreciation	427,592	956,640	496,399	1,880,631	-
Changes in assets and liabilities:					
Change in accounts receivable	(19,959)	17,652	-	(2,307)	(21,015)
Change in due from agency funds	-	-	-	-	18
Change in accounts payable	(5,518)	161,849	-	156,331	-
Change in contracts payable	(18,782)	(9,446)	-	(28,228)	-
Change in accrued wages and benefits	(1,894)	1,808	-	(86)	-
Change in intergovernmental payable	(17,857)	41,492	-	23,635	-
Change in compensated absences payable	(16,764)	3,227	-	(13,537)	-
Change in claims payable	-	-	-	-	149,483
Net cash provided by (used in) operating activities	<u>\$ 615,594</u>	<u>\$ 1,876,569</u>	<u>\$ (420,843)</u>	<u>\$ 2,071,320</u>	<u>\$ (116,169)</u>

*See Accompanying Notes to the Basic Financial Statements*

**Ashtabula County, Ohio**

*Statement of Fiduciary Net Position  
Fiduciary Funds  
December 31, 2014*

	<b>Private-Purpose Trusts</b>	<b>Agency</b>
<b>Assets:</b>		
Equity in pooled cash and cash equivalents	\$ 400,613	\$ 6,076,117
Cash in segregated accounts	306,276	1,279,676
Receivables:		
Taxes	-	89,517,022
Accounts	1,350	7,121
Special assessments	-	6,418,097
Intergovernmental	-	3,822,385
Total assets	<u>708,239</u>	<u>\$ 107,120,418</u>
<b>Liabilities:</b>		
Accounts payable	315	\$ -
Accrued wages and benefits	-	55,075
Intergovernmental payable	-	103,758,710
Undistributed monies	-	3,036,153
Due to county funds	-	270,480
Total liabilities	<u>315</u>	<u>\$ 107,120,418</u>
<b>Net position:</b>		
Held in trust for Nursing Home	46,563	
Held in trust for Children's Services	204,708	
Held in trust for Developmental Disabilities	299,652	
Held in trust for law enforcement	92,303	
Held in trust for scholarships	64,698	
Total net position	<u>\$ 707,924</u>	

*See Accompanying Notes to the Basic Financial Statements*



**Ashtabula County, Ohio**

*Statement of Changes in Net Position  
Fiduciary Funds  
For the Year Ended December 31, 2014*

	<b>Private-Purpose Trusts</b>
<b>Additions:</b>	
Investment income	\$ 3,799
Contributions and donations	703,548
Other	5,100
Total additions	<u>712,447</u>
<b>Deductions:</b>	
Contractual services	10,512
Materials and supplies	3,770
Other operating expenses	724,175
Total deductions	<u>738,457</u>
Change in net position	(26,010)
<b>Net position at beginning of year</b>	<u>733,934</u>
<b>Net position at end of year</b>	<u><u>\$ 707,924</u></u>

*See Accompanying Notes to the Basic Financial Statements*

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**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements*  
*December 31, 2014*

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

***A. The County***

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

***B. Reporting Entity***

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

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

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

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

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements*  
*December 31, 2014*

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

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

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

***Ash Craft Industries*** – Ash Craft Industries (the Industry) is a legally separate, non-profit organization, (organized under Section 501 (C) (3) of the Internal Revenue Code) served by a self-appointing board of trustees. The Industry, under a contractual agreement with the Ashtabula County Board of Developmental Disabilities provides employment for developmentally disabled citizens. The Ashtabula County Board of DD provides the Industry with expenses and personnel for operation of the Industry, including staff salaries and benefits and certain supplies and advertising. Based on the significant services and resources provided by the County to the Industry and the Industry's sole purpose of providing assistance to the developmentally disabled adults of Ashtabula County, the Industry is reflected as a component unit of Ashtabula County. The Industry has a December 31 year end. Separately issued financial statements can be obtained from Ash Craft Industries, 2505 South Ridge East, Ashtabula, Ohio 44004.

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements*  
*December 31, 2014*

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**Ashtabula County Port Authority** – The Port Authority of Ashtabula County (the Authority) was created pursuant to Sections 4582.22 through 4582.59, inclusive, of the Ohio Revised Code for the purpose of promoting the manufacturing, commerce, distribution and research and development interests of Ashtabula County including rendering financial and other assistance to such enterprises situated in Ashtabula County and to induce the location in Ashtabula County of other manufacturing, commerce, distribution and research entities; to purchase, subdivide, sell and lease real property in Ashtabula County and erect or repair any building or improvement for the use of any manufacturing, commerce, distribution, or research and development enterprise in Ashtabula County. The Port Authority Board of Directors consists of the number of Directors it deems necessary and they are appointed by the Ashtabula County Commissioners. Currently, seven Directors serve on the Board. Since the Authority's Board of Directors is appointed by the County and the Authority imposes a financial burden on the County, the Authority is reflected as a component unit of Ashtabula County. The Authority has a December 31 year end. Separately issued financial statements can be obtained from the Ashtabula County Port Authority, 91 Chestnut Street, Jefferson, Ohio 44047.

Information related to Ash Craft Industries, Northeast Ohio Regional Airport and the Ashtabula County Port Authority is presented in Notes 26, 27 and 28 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, 21 and 22 to the basic statements. These organizations are:

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements*  
*December 31, 2014*

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**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

***A. Basis of Presentation***

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

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

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

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

***B. Fund Accounting***

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements*  
*December 31, 2014*

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

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

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

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

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

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

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

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

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

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

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements*  
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***Water District Fund*** – The water district fund accounts for the provisions of water service to the residents and commercial users located within the County.

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

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

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

***C. Measurement Focus***

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

***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, 2014*

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***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, 2014*

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

In addition to liabilities, the statements of net position and balance sheets report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2014, but which were levied to finance 2015 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, intergovernmental grants, homestead and rollback State assistance receipts and other receivables collected outside of the available period. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

***E. Pooled Cash and Cash Equivalents***

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

During 2014, investments were limited to money market mutual funds, federal national mortgage association bonds, federal home loan bank bonds, federal farm credit bonds, negotiable CDs, United States Treasury Bills and donated common stock.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2014 amounted to \$418,960, which includes \$357,758 assigned from other County funds.

The County has segregated bank accounts for monies held separate from the County's central bank account. These interest bearing depository accounts are presented in the statement of net position as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury. Limited cash held by the Sheriff, Prosecutor, Mental Health and Recovery Services Board, Board of Developmental Disabilities, Convention Facilities Authority and grant funds managed by Ashtabula County 503 Corp are included in this line item.

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

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements*  
*December 31, 2014*

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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, 2014, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

***G. Materials and Supplies Inventory***

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

***H. Restricted Assets***

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

***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.

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

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

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

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

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.

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***K. Compensated Absences***

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

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

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

***L. Accrued Liabilities and Long-Term Obligations***

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

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

***M. Net Position***

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

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

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

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

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

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

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

***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.

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***P. Interfund Activity***

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

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

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

***Q. Deferred Outflow from Refunding***

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

***R. Bond Premiums***

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

***S. Estimates***

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

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***T. Budgetary Data***

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

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

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

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

***U. Payment in Lieu of Taxes***

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

***V. Special 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 2014.



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**NOTE 3: CHANGE IN ACCOUNTING PRINCIPLES**

For 2014, the County has implemented GASB Statement No. 69, "Government Combinations and Disposals of Government Operations" and GASB Statement No. 70, "Accounting and Financial Reporting for Nonexchange Financial Guarantees".

GASB Statement No. 69 establishes accounting and financial reporting standards related to government combinations and disposals of government operations. The Statement improves the decision usefulness of financial reporting by requiring that disclosures be made by governments about combination arrangements in which they engage and for disposals of government operations. The implementation of GASB Statement No. 69 did not have an effect on the financial statements of the County.

GASB Statement No. 70 improves the recognition, measurement, and disclosures for state and local governments that have extended or received financial guarantees that are nonexchange transactions. The implementation of GASB Statement No. 70 did not have an effect on the financial statements of the County.

**NOTE 4: ACCOUNTABILITY**

At December 31, 2014, the Sheriff's Policing Revolving and the HUD Special Housing Voucher non-major special revenue funds had deficit fund balances of \$10,758 and \$19,180, 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 2014 are:

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	<u>Geneva State Park</u>
<i>Operating Revenues:</i>	
Total Sales, Including Lodging, Food & Retail Sales	\$6,096,461
Other Income	231,805
<i>Total Operating Revenues</i>	<u>6,328,266</u>
<i>Operating Expenses:</i>	
Cost of Sales	846,871
Payroll & Related Expenses	2,357,024
Utilities	357,355
Other Controllable Expenses	1,415,144
Other Non-Controllable Expenses	327,449
<i>Total Operating Expenses</i>	<u>5,303,843</u>
Operating Profit	1,024,423
Interest Income	137
Non-Operating Expenses	(442,979)
Management Fee	(323,762)
Pre-Tax Profit	<u><u>\$257,819</u></u>

**NOTE 6: BUDGETARY BASIS OF ACCOUNTING**

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

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).

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

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

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

	General	Motor Vehicle and Gas Tax	Public Assistance
Budget Basis	\$85,045	(\$561,450)	(\$982,579)
Net Adjustment for Revenue Accruals	447,607	2,947,686	45,385
Net Adjustment for Expenditure Accruals	(130,308)	(2,874,236)	(201,648)
Net Adjustment for Other Financing Sources (Uses)	(38,079)	0	0
Adjustment for Funds Budgeted as Special Revenue	(220,756)	0	0
Adjustment for Encumbrances	322,594	126,748	831,571
GAAP Basis	<u>\$466,103</u>	<u>(\$361,252)</u>	<u>(\$307,271)</u>

	Children's Services	County Board of DD	Nursing Home
Budget Basis	(\$273,619)	(\$936,885)	(\$65,148)
Net Adjustment for Revenue Accruals	66,851	1,513,050	(22,280)
Net Adjustment for Expenditure Accruals	(87,394)	(1,650,007)	15,948
Adjustment for Encumbrances	1,600	105,732	48,636
GAAP Basis	<u>(\$292,562)</u>	<u>(\$968,110)</u>	<u>(\$22,844)</u>

**NOTE 7: DEPOSITS AND INVESTMENTS**

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

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

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

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

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

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

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

### ***Deposits***

***Custodial Credit Risk*** Custodial credit risk is the risk that, in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the carrying amount of the County's deposits was \$32,540,045. Based on the criteria of GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2014, \$10,719,056 of the County's bank balance of \$34,759,164 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

### ***Investments***

Investments are reported at fair value. As of December 31, 2014, the County had the following investments:

Investment Type	Fair Value	Investment Maturities		
		12 Months or Less	1-3 Years	3-5 Years
Negotiable CDs	\$ 1,987,260	\$ 250,162	\$ 746,208	\$ 990,890
Common Stock	56,433	-	-	56,433
Money Market Mutual Fund	70,768	70,768	-	-
US Treasury Bills	595,000	595,000	-	-
Federal Farm Credit Bonds	3,488,080	-	992,600	2,495,480
Federal National Mortgage Association Bonds	6,673,567	-	3,479,835	3,193,732
Federal Home Loan Bank Bonds	9,288,722	-	1,493,540	7,795,182
Total Investments	<u>\$ 22,159,830</u>	<u>\$ 915,930</u>	<u>\$ 6,712,183</u>	<u>\$ 14,531,717</u>

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

**Custodial Credit Risk** For an investment, custodial credit risk is the risk that, in the event of failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The U.S. Treasury bills, Federal National Mortgage Association bonds, Federal Home Loan bank bonds, Federal Farm Credit bonds, and common stock are exposed to custodial credit risk in that they are uninsured, not registered in the County's name and held by the counterparty, not in the County's name. The County'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.

**Credit Risk** The County's investments in Federal Agencies and in the Money Market Funds were rated AA+ by Standard & Poor's and Fitch Ratings and AAA by Moody's Investors Service. 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, 2014. The following is the County's investment allocation at December 31, 2014:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Percent of Total</u>
Negotiable CDs	\$ 1,987,260	9.0%
Federal National Mortgage Assoc. Bonds	6,673,567	30.1%
Federal Home Loan Bank Bonds	9,288,722	41.9%
Federal Farm Credit Bonds	3,488,080	15.7%
U.S. Treasury Bills	595,000	2.7%
Money Market Mutual Funds	70,768	0.3%
Common Stock	56,433	0.3%
Total Investments	<u>\$ 22,159,830</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, 2014:

		<u>Cash and Investments per Statement of Net Position</u>	
		Governmental Activities	\$40,330,528
		Business-Type Activities	6,306,665
		Private-purpose trust funds	706,889
<u>Cash and Investments per Note Disclosure</u>		Agency funds	<u>7,355,793</u>
Carrying amount of deposits	\$32,540,045	Total	<u>\$54,699,875</u>
Investments	<u>22,159,830</u>		
Total	<u>\$54,699,875</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. 2014 public utility property taxes became a lien December 31, 2013, are levied after October 1, 2014, and are collected in 2015 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, 2014 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 2014 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, 2014 was \$11.02 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2014 property tax receipts were based are as follows:

	<u>Amount</u>	<u>Percent</u>
Agricultural/Residential and Other Real Estate	\$1,715,911,770	94.58 %
Public Utility Personal Property	98,378,680	5.42 %
Total Assessed Value	<u>\$1,814,290,450</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, 2014 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, accrued interest, alimony, child support, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Except for alimony and child support collected and distributed through an agency fund, receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Total special assessments receivable at December 31, 2014 were \$2,125,529. \$1,379,337 is expected to be collected in more than one year and the amount of delinquent special assessments was \$177,443.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<i><b>Governmental Activities</b></i>	
Grants	\$ 3,263,485
Motor Vehicle License Tax	1,764,234
Motor Vehicle Gas Tax	1,130,052
Homestead and Rollback	1,062,854
Casino Revenue	580,962
Local Government	<u>401,157</u>
Total	<u><u>\$ 8,202,744</u></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 2014 was \$456,026.

***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 2014, the County contracted with the County Risk Sharing Authority (CORSA) for insurance coverage as follows:

**I. Liability**

General Liability	\$ 1,000,000
Law Enforcement Liability	1,000,000
Automobile Liability	1,000,000
Public Official Errors and Omissions Liability	1,000,000
Excess Liability	5,000,000
Uninsured Motorists Liability	250,000
Ohio Stop Gap (Additional Workers' Compensation Coverage)	1,000,000
Medical Professional Liability	10,000,000
Jail Doctor Coverage	1,000,000

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**II. Property**

Building and Contents – Replacement Cost	150,278,841
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 2014, 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 \$928,193 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 \$196,427 for 2014 is accrued as a liability at year end. The reserve for future claims liability of \$594,735 is reported as a long-term liability on the statement of net position, based on the requirements of GASB statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported.

The claims liability reported at December 31, 2014, 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 2013 and 2014 were:

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	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2013	\$ 1,286,119	\$ 6,781,740	\$ 6,497,987	\$ 1,569,872
2014	1,569,872	6,845,921	6,696,438	1,719,355

**NOTE 13: CAPITAL ASSETS**

A summary of changes in capital assets during 2014 follows:

	Balance 12/31/13	Additions	Deletions	Balance 12/31/14
<b>Governmental Activities:</b>				
<i>Capital assets not being depreciated:</i>				
Land	\$667,485	\$142,400	\$0	\$809,885
Infrastructure	110,560,724	1,344,668	0	111,905,392
Construction in progress	902,875	1,213,942	(2,116,817)	0
<i>Total capital assets not being depreciated</i>	<u>112,131,084</u>	<u>2,701,010</u>	<u>(2,116,817)</u>	<u>112,715,277</u>
<i>Capital assets being depreciated:</i>				
Buildings	31,966,558	2,123,817	0	34,090,375
Improvements other than buildings	880,413	0	0	880,413
Equipment	7,792,775	360,227	(28,300)	8,124,702
Intangibles	1,098,135	0	0	1,098,135
Vehicles	7,106,747	525,267	(475,872)	7,156,142
<i>Total capital assets being depreciated</i>	<u>48,844,628</u>	<u>3,009,311</u>	<u>(504,172)</u>	<u>51,349,767</u>
<i>Less Accumulated depreciation:</i>				
Buildings	(8,951,144)	(633,402)	0	(9,584,546)
Improvements other than buildings	(382,709)	(29,994)	0	(412,703)
Equipment	(4,813,198)	(321,495)	25,470	(5,109,223)
Intangibles	(348,647)	(98,832)	0	(447,479)
Vehicles	(3,718,151)	(433,986)	409,372	(3,742,765)
<i>Total accumulated depreciation</i>	<u>(18,213,849)</u>	<u>(1,517,709) *</u>	<u>434,842</u>	<u>(19,296,716)</u>
Capital assets being depreciated, net	<u>30,630,779</u>	<u>1,491,602</u>	<u>(69,330)</u>	<u>32,053,051</u>
Governmental activities capital assets, net	<u>\$142,761,863</u>	<u>\$4,192,612</u>	<u>(\$2,186,147)</u>	<u>\$144,768,328</u>

**Ashtabula County, Ohio**  
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\*Depreciation expense was charged to governmental functions as follows:

**Governmental activities:**

General government:

Legislative and executive	\$ 376,776
Judicial	35,579
Human services	273,812
Public works	243,371
Public safety	272,993
Health	<u>315,178</u>
Total depreciation expense - governmental activities	<u>\$ 1,517,709</u>

	Balance 12/31/13	Additions	Deletions	Balance 12/31/14
<b>Business-Type Activities:</b>				
<i>Capital assets not being depreciated:</i>				
Land	\$218,083	\$0	\$0	\$218,083
Construction in progress	<u>1,335,487</u>	<u>481,116</u>	<u>(301,651)</u>	<u>1,514,952</u>
<i>Total capital assets not being depreciated</i>	<u>1,553,570</u>	<u>481,116</u>	<u>(301,651)</u>	<u>1,733,035</u>
<i>Capital assets being depreciated:</i>				
Buildings	22,914,455	0	0	22,914,455
Water and sewer system	51,744,870	301,651	0	52,046,521
Equipment	2,867,005	5,790	0	2,872,795
Vehicles	<u>415,542</u>	<u>74,308</u>	<u>0</u>	<u>489,850</u>
<i>Total capital assets being depreciated</i>	<u>77,941,872</u>	<u>381,749</u>	<u>0</u>	<u>78,323,621</u>
<i>Less Accumulated depreciation:</i>				
Buildings	(8,595,629)	(596,114)	0	(9,191,743)
Water and sewer system	(26,880,784)	(1,234,754)	0	(28,115,538)
Equipment	(2,505,428)	(18,344)	0	(2,523,772)
Vehicles	<u>(192,131)</u>	<u>(31,419)</u>	<u>0</u>	<u>(223,550)</u>
<i>Total accumulated depreciation</i>	<u>(38,173,972)</u>	<u>(1,880,631)</u>	<u>0</u>	<u>(40,054,603)</u>
Capital assets being depreciated, net	<u>39,767,900</u>	<u>(1,498,882)</u>	<u>0</u>	<u>38,269,018</u>
Business-Type activities capital assets, net	<u><u>\$41,321,470</u></u>	<u><u>(\$1,017,766)</u></u>	<u><u>(\$301,651)</u></u>	<u><u>\$40,002,053</u></u>

**NOTE 14: DEFINED BENEFIT PENSION PLANS**

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

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the Combined Plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the Traditional Pension Plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the Member-Directed Plan. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs and township police) and public safety divisions exist only within the Traditional Pension Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For 2014 member and employer contribution rates were consistent across all three plans. While members in the State and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Plan. The 2014 member contribution rates were 10.00% for members in State and local classifications. Public safety and law enforcement members contributed 12.00% and 13.00%, respectively. The County's contribution rate for 2014 was 14.00%, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.10% of covered payroll.

The County's contribution rate for pension benefits for members in the Traditional Plan and Combined Plan for 2014 was 12.00%. For those plan members in law enforcement and public safety pension contributions were 16.10%. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2014, 2013, and 2012 were \$3,856,748, \$4,203,239, and \$4,516,001, respectively; 95% has been contributed for 2014 and 100% has been contributed for 2013 and 2012. The remaining 2014 pension liability has been reported as due to other governments on the basic financial statements. Contributions to the Member-Directed Plan for 2014 were \$109,420 made by the County and \$78,158 made by the plan members.

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

Plan Description - The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 East Broad Street, Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio website at [www.strsoh.org](http://www.strsoh.org), under "Publications".

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 9.50% of earned compensation into an investment account. Investment decisions are made by the member. 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 DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service credit; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

Funding Policy - For January 1, 2014 through June 30, 2014, plan members were required to contribute 11.00% of their annual covered salaries. For July 1, 2014 through December 31, 2014, plan members were required to contribute 12.00% of their annual covered salaries. The County was required to contribute 14.00%; 13.00% was the portion used to fund pension obligations for January 1, 2014 through June 30, 2014 and 14.00% was the portion used to fund pension obligations for July 1, 2014 through December 31, 2014. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 14.00% for members and 14.00% for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2014, 2013 and 2012 were \$118,543, \$98,044 and \$100,405, respectively; 95% has been contributed for 2014 and 100% for 2013 and 2012. The remaining 2014 pension liability has been reported as due to other governments on the basic financial statements.

**NOTE 15: POSTEMPLOYMENT BENEFITS**

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

Plan Description - OPERS maintains a cost-sharing multiple employer defined benefit post-employment healthcare plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

To qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have ten years or more of qualifying Ohio service credit. The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the healthcare plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2014 local government employers contributed 14.00% of covered payroll (18.10% for public safety and law enforcement). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund post-employment healthcare for members in the Traditional Plan and Combined Plan for 2014 was 2.00%.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2014, 2013, and 2012 were \$630,627, \$317,634, and \$1,269,911, respectively; 95% has been contributed for 2014 and 100% has been contributed for 2013 and 2012. The remaining 2014 post-employment health care benefits liability has been reported as due to other governments on the basic financial statements.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under State Bill 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4.00% of the employer contributions toward the health care fund after the end of the transition period.

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

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

Funding Policy - Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. From January 1, 2014 through June 30, 2014, STRS Ohio allocated employer contributions equal to 1.00% of covered payroll to the Health Care Stabilization Fund. From July 1, 2014 through December 31, 2014, STRS Ohio did not allocate any percentage of employer contributions to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2014, 2013 and 2012 were \$4,390, \$7,542 and \$7,723, respectively; 95% has been contributed for 2014 and 100% for 2013 and 2012. The remaining 2014 post-employment health care benefits liability has been reported as due to other governments on the basic financial statements.

**NOTE 16: COMPENSATED ABSENCES**

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



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**NOTE 17: LONG-TERM OBLIGATIONS**

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
<b>Governmental Activities:</b>			
Various Purpose Improvement & Refunding Bonds-2013	2.0% - 4.0%	18,395,000	12/1/2033
Road Improvement Bond-2003	4.95%	225,000	8/1/2014
Children Services Building Imp. G.O. Bonds-2012	2.75%	800,000	8/1/2019
OPWC Loan-Cork Cold Springs Road/Bridges-2004	0.00%	50,000	1/1/2015
OPWC Loan-State Road Safety Realignment-2006	0.00%	100,000	1/1/2017
OPWC Loan-Clay Street Phase 5-2009	0.00%	149,714	1/1/2022
Private Activity Bond - Cook Road Improvement - 2006	7.00%	92,000	10/5/2026
<b>Business-Type Activities:</b>			
Revenue Bonds-Sewer District Improv.-1998 #1	5.00%	509,700	1/1/2028
Revenue Bonds-Water System Acquisition Bonds-2005	3.97%	5,311,000	6/1/2035
Lodge & Conference Center Refunding Bonds-2013	2.0% - 4.0%	5,950,000	12/1/2024
OWDA Loan-Palmer Avenue-1994	3.54%	684,854	7/4/2014
OWDA Loan-Austinburg Sewer Improv.-1998	3.20%	2,095,097	1/1/2020
OWDA Loan-Driftwood Sanitary Sewer-2000	2.00%	321,987	1/1/2019
OWDA Loan-Rome Rock Creek-2000	2.00%	359,259	7/1/2021
OWDA Loan-North Bend Sewer-2000	5.77%	196,919	7/1/2020
OWDA Loan-AshCraft Wastewater-2001	3.64%	761,353	7/1/2022
OWDA Loan-Water System #2-2004	4.34%	13,220,039	7/1/2033
OWDA Loan-Olive Drive Sewer	3.85%	79,013	7/1/2023
OWDA Loan-Waterline Construction	4.48%	1,131,604	7/1/2025
OWDA Loan-Waterline Extension 2005	4.00%	117,783	7/1/2025
OWDA Loan-Waterline Extension 2006	4.00%	459,849	7/1/2037
OWDA Loan-Austinburg Sanitary Sewers 2010	4.97%	293,321	7/1/2031
OPWC Loan-Plymouth-Stumpville Road-1999	0.00%	146,000	7/1/2019
OPWC Loan-Driftwood Sanitary Sewer-2000	0.00%	316,704	1/1/2022
OPWC Loan-Lake Road Waterline Replacement-2003	0.00%	249,515	7/1/2024
OPWC Loan-Geneva Area Lake Road Waterline-2005	0.00%	71,948	1/1/2027
OPWC Loan-Saybrook Water Tank Improvement-2005	0.00%	349,900	7/1/2020
OPWC Loan-Jone/Perry/N. Market Waterline-2005	0.00%	165,000	1/1/2026
OPWC Loan-Ashtabula County Water System-2007	0.00%	350,000	1/1/2029
OPWC Loan-Generator Replacement Project-2010	0.00%	29,153	7/1/2030
OPWC Loan-S.R. 534 Pump Station Replacement-2011	0.00%	140,597	7/1/2033
OPWC Loan-Sanitary/Water Systems Upgrades-2014	0.00%	50,954	7/1/2033

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Changes in the County's long-term obligations during 2014 were as follows:

	Outstanding 12/31/2013	Additions	(Reductions)	Outstanding 12/31/2014	Amounts Due In One Year
<b>Governmental Activities:</b>					
<b>General Obligation Bonds:</b>					
<i>Various Purpose Improvement &amp; Refunding:</i>					
2013 Various Purpose & Refunding	\$18,245,000	\$0	(\$685,000)	\$17,560,000	\$680,000
Unamortized Premium	969,165	0	(48,661)	920,504	0
<i>Subtotal</i>	<u>19,214,165</u>	<u>0</u>	<u>(733,661)</u>	<u>18,480,504</u>	<u>680,000</u>
<b>General Obligation Bonds (Unvoted):</b>					
2002 Road Improvement	22,500	0	(22,500)	0	0
2012 Building Improvement	657,167	0	(109,969)	547,198	112,469
<i>Subtotal</i>	<u>679,667</u>	<u>0</u>	<u>(132,469)</u>	<u>547,198</u>	<u>112,469</u>
<i>Total General Obligation Bonds</i>	<u>19,893,832</u>	<u>0</u>	<u>(866,130)</u>	<u>19,027,702</u>	<u>792,469</u>
<b>OPWC Loans:</b>					
Cork Cold Springs Road/Bridges	5,000	0	(5,000)	0	0
State Road Safety Realignment	30,000		(10,000)	20,000	10,000
State Road and Clay Street	99,143	0	(12,393)	86,750	12,393
<i>Total OPWC Loans</i>	<u>134,143</u>	<u>0</u>	<u>(27,393)</u>	<u>106,750</u>	<u>22,393</u>
<b>Other Long-Term Obligations:</b>					
Cook Road Improvement (TIF)	72,428	0	(3,618)	68,810	3,880
Capital Leases	202,964	0	(77,629)	125,335	61,708
Claims Payable	521,133	594,735	(521,133)	594,735	594,735
Compensated Absences	2,647,084	985,221	(926,478)	2,705,827	947,039
<i>Total Other Long-Term Obligations</i>	<u>3,443,609</u>	<u>1,579,956</u>	<u>(1,528,858)</u>	<u>3,494,707</u>	<u>1,607,362</u>
<i>Total Governmental Activities</i>	<u>\$23,471,584</u>	<u>\$1,579,956</u>	<u>(\$2,422,381)</u>	<u>\$22,629,159</u>	<u>\$2,422,224</u>

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	Outstanding 12/31/2013	Additions	(Reductions)	Outstanding 12/31/2014	Amounts Due In One Year
<b>Business-Type Activities:</b>					
<b>Revenue Bonds (Self-Supporting):</b>					
Sewer District Improvement #1	\$ 308,300	\$ -	\$ (14,300)	\$ 294,000	\$ 15,000
Water System Acquisition Bonds	4,376,000	-	(132,000)	4,244,000	138,000
Lodge & Conference Center Refunding	5,950,000	-	(505,000)	5,445,000	515,000
Unamortized Premium	410,256	-	(37,581)	372,675	-
<b>Total Revenue Bonds</b>	<b>11,044,556</b>	<b>-</b>	<b>(688,881)</b>	<b>10,355,675</b>	<b>668,000</b>
<b>OWDA Loans:</b>					
Palmer Avenue	23,633	-	(23,633)	-	-
Austinburg Sewer Improvement	693,039	-	(127,539)	565,500	132,848
Driftwood Sanitary Sewer	120,934	-	(18,449)	102,485	19,100
Rome Rock Creek	151,704	-	(18,943)	132,761	19,324
North Bend Sewer	89,582	-	(11,721)	77,861	12,407
AshCraft Wastewater	391,181	-	(40,044)	351,137	41,514
Water System #1	10,348,220	-	(346,553)	10,001,667	361,757
Olive Drive Sewer	45,002	-	(4,006)	40,996	4,162
Water Line Construction	744,650	-	(50,766)	693,884	53,067
Waterline Extension - 2005	68,796	-	(4,818)	63,978	5,012
Waterline Extension - 2006	311,682	-	(8,280)	303,402	8,608
Austinburg Sanitary Sewers 2010	207,949	-	(11,883)	196,066	11,883
<b>Total OWDA Loans</b>	<b>13,196,372</b>	<b>-</b>	<b>(666,635)</b>	<b>12,529,737</b>	<b>669,682</b>
<b>OPWC Loans:</b>					
Plymouth-Stumpville Road	40,150	-	(7,300)	32,850	7,300
Driftwood Road	126,682	-	(15,836)	110,846	15,835
Lake Road Waterline	130,943	-	(12,471)	118,472	12,471
Geneva Area Lake Road Waterline	46,805	-	(3,601)	43,204	3,600
Saybrook Water Tank Improvement	206,649	-	(21,752)	184,897	21,753
Jones/Perry/N.Market St. Waterline	123,273	-	(8,218)	115,055	8,218
Ashtabula County Water System	253,748	-	(17,500)	236,248	17,500
Generator Replacement Project	24,052	-	(1,458)	22,594	1,458
S.R. 534 Pump Station Replacement	37,339	-	(1,914)	35,425	1,915
Sanitary/Water Systems Upgrade	-	50,954	-	50,954	-
<b>Total OPWC Loans</b>	<b>989,641</b>	<b>50,954</b>	<b>(90,050)</b>	<b>950,545</b>	<b>90,050</b>
Compensated Absences	62,663	11,193	(24,730)	49,126	17,194
<b>Total Business-Type Activities</b>	<b>\$ 25,293,232</b>	<b>\$ 62,147</b>	<b>\$ (1,470,296)</b>	<b>\$ 23,885,083</b>	<b>\$ 1,444,926</b>

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements*  
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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.

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

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

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

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

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

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

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

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

**Ashtabula County, Ohio**  
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The following is a summary of the County's future annual principal and interest requirements to retire general long-term obligations:

Year	General Obligation Bonds		OPWC Loans	Other Long-Term Liabilities	
	Principal	Interest	Principal	Principal	Interest
2015	\$792,469	\$644,988	\$22,393	\$3,880	\$4,897
2016	795,026	628,831	22,393	4,147	4,430
2017	802,641	612,616	12,393	4,460	4,117
2018	810,315	589,392	12,393	4,783	3,795
2019	781,747	566,072	12,393	5,128	3,449
2020 - 2024	3,645,000	2,387,005	24,785	31,752	11,133
2025 - 2029	8,265,000	1,297,355	0	14,660	1,006
2030 - 2033	2,215,000	167,825	0	0	0
Total	<u>\$18,107,198</u>	<u>\$6,894,084</u>	<u>\$106,750</u>	<u>\$68,810</u>	<u>\$32,827</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
2015	\$515,000	\$185,900	\$153,000	\$181,837	\$669,682	\$521,191	\$90,050
2016	520,000	175,600	158,800	175,569	697,506	493,370	90,048
2017	535,000	165,200	165,500	169,042	726,522	464,354	90,051
2018	545,000	149,150	172,400	162,242	756,783	434,093	90,049
2019	570,000	127,350	178,200	155,159	631,958	404,123	86,399
2020 - 2024	2,760,000	303,550	1,012,800	659,182	3,145,637	1,493,968	327,378
2025 - 2029	0	0	1,207,300	433,273	3,206,184	960,592	118,187
2030 - 2034	0	0	1,342,000	180,337	2,647,290	214,435	7,429
2035 - 2037	0	0	148,000	2,938	48,175	2,869	0
Total	<u>\$5,445,000</u>	<u>\$1,106,750</u>	<u>\$4,538,000</u>	<u>\$2,119,579</u>	<u>\$12,529,737</u>	<u>\$4,988,995</u>	<u>\$899,591</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 Sanitary/Water Systems Upgrade OPWC loan has not been completely drawn down and therefore an amortization schedule is not available. This loan is not included in schedule above.

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.

**Ashtabula County, Ohio**  
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At December 31, 2014, the County had an unvoted debt margin of \$29,067,656, and a direct debt margin of \$3,353,300.

The County has pledged future sewer district revenues, net of specified operating expenses, to repay revenue bonds, OPWC loans and OWDA loans. Proceeds from the bonds and loans have provided financing of improvement and replacement of multiple wastewater lines and to the treatment plants. The debt is payable solely from net revenues and is payable through 2033. Annual principal and interest payments on the debt issues are expected to require less than 100 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$2,072,893. Principal and interest paid and total net revenues for the current year were \$336,585 and \$1,398,623, respectively.

The County has pledged future water district revenues, net of specified operating expenses, to repay revenue bonds, OPWC loans and OWDA loans. Proceeds from the bonds provided financing for the purchase of the water system from a private enterprise. Proceeds from the loans have provided financing of improvement, replacement, or extension, of many water lines throughout the service area. The debt is payable solely from net revenues and is payable through 2035. Annual principal and interest payments on the debt issues are expected to require less than 100 percent of net revenues in future years. The total principal and interest remaining to be paid on the debt is \$23,186,973. Principal and interest paid and total net revenues for the current year were \$1,302,526 and \$1,800,081, respectively.

The County has pledged all future Geneva State Park lodge revenues, net of specified operating expenses, to repay the nontax revenue refunding bonds. In addition to the pledged operating revenues, a 2 percent bed tax levied by the Ashtabula County Convention and Facilities Authority. Further, up to two-thirds of the County's real estate transfer tax revenue received by the general fund can be used to repay the debt. Proceeds from the original bonds provided financing for the construction of the building and start-up of the business. The refunding bonds are payable through 2024. Annual principal and interest payments on the debt issues are expected to require 100 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$6,551,750. Principal and interest paid and total net revenues for the current year were \$701,000 and \$517,962, 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, 2014 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.

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In the current year, the loan payment included \$27,393 of principal and \$3,455 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
2015	\$27,666	\$3,182	\$30,848
2016	28,223	2,625	30,848
2017	28,505	2,343	30,848
2018	28,790	2,058	30,848
2019	29,078	1,770	30,848
2020 - 2024	175,890	6,962	182,852
Total	<u>\$318,152</u>	<u>\$18,940</u>	<u>\$337,092</u>

**NOTE 19: CAPITALIZED LEASES**

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

The original amounts capitalized and the book value as of December 31, 2014 for governmental activities follows:

	Governmental Activities
Asset:	
Equipment	\$107,000
Vehicles	329,560
Software	396,057
Total Historical Cost	<u>832,617</u>
Less: Accumulated Depreciation	<u>(222,464)</u>
Total Book Value	<u><u>\$610,153</u></u>

In 2014, the County will be making lease payments of \$83,756 which consists of \$77,629 in principal and \$6,127 in interest expense. The following is a schedule of the future minimum lease payments required and the present value of the minimum lease payments as of December 31, 2014.



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Year	Amount
2015	\$65,605
2016	65,605
Subtotal	131,210
Less: Amount Representing Interest	(5,875)
Present Value of Minimum Lease Payments	\$125,335

**NOTE 20: INTERFUND TRANSFERS AND BALANCES**

***A. Interfund Transfers***

Interfund transfers for the year ended December 31, 2014, consisted of the following:

Transfers To	Transfers From				Totals
	General	Public Assistance	Nursing Home	Other Governmental Funds	
<u>Governmental</u>					
Public Assistance	\$ 75,000	\$ -	\$ -	\$ 924,792	\$ 999,792
General Obligation					
Bond Retirement	-	-	201,683	-	201,683
Other Governmental Funds	724,389	1,000	-	-	725,389
Total Governmental	799,389	1,000	201,683	924,792	1,926,864
<u>Business-Type</u>					
Geneva State Park Lodge	304,800	-	-	-	304,800
Internal Service	104,800	-	-	-	104,800
Total Business-Type	409,600	-	-	-	409,600
Government-wide Total	\$ 1,208,989	\$ 1,000	\$ 201,683	\$ 924,792	\$ 2,336,464

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, 2014, as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	Nonmajor governmental fund	\$ 10,921
General fund	Workers' compensation internal service	153,500
Nonmajor governmental fund	General fund	4,500
Total interfund loans		\$ 168,921

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.

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

**NOTE 21: RELATED ORGANIZATIONS**

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

The Ashtabula County Commissioners are responsible for appointing a voting majority of the Ashtabula County District Library Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and durations, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2014.

***B. Ashtabula County Metroparks***

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

**NOTE 22: JOINTLY GOVERNED ORGANIZATIONS**

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

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

***B. Children's Cluster Committee***

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

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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 2014, the County Board of Developmental Disabilities contributed \$1,627,526.

***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 \$35,524 in 2014. Financial statements can be obtained from the EASTGATE Regional Council of Governments, 5121 Mahoning Ave., Austintown, Ohio 44515.

**NOTE 23: RELATED PARTY TRANSACTIONS**

During 2014 Ashtabula County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Ash Craft Industries. Ash Craft Industries, a discretely presented component unit of Ashtabula County, reported \$288,692 for such contributions. Ash Craft Industries recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of Ash Craft Industries.

**Ashtabula County, Ohio**  
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**NOTE 24: CONTINGENT LIABILITIES**

***A. Grants***

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

***B. Litigation***

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

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**Ashtabula County, Ohio**  
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**NOTE 25: FUND BALANCE**

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

Fund balance	General	Motor Vehicle & Gas Tax	Public Assistance	Children Services
Nonspendable:				
Materials and supplies	\$ -	\$ 127,107	\$ -	\$ -
Prepays	152,009	-	-	-
Loans	-	-	-	-
Unclaimed monies	563,687	-	-	-
Total nonspendable	715,696	127,107	-	-
Restricted:				
Public assistance/human services	-	-	73,773	-
Roads & bridges	-	2,959,565	-	-
Health programs	-	-	-	-
Judicial/public safety programs	-	-	-	-
Economic development	-	-	-	-
Children's services	-	-	-	1,344,061
General government operations	-	-	-	-
Lodge	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Total restricted	-	2,959,565	73,773	1,344,061
Committed:				
Debt service	-	-	-	-
Economic development	9,685	-	-	-
Board of elections	5,390	-	-	-
Budget stabilization	600,000	-	-	-
Total committed	615,075	-	-	-
Assigned:				
Encumbrances	141,315	-	-	-
Subsequent year's appropriations	1,487,736	-	-	-
Other purposes	37,078	-	-	-
Total assigned	1,666,129	-	-	-
Unassigned (deficit)	3,135,762	-	-	-
Total fund balances	\$ 6,132,662	\$ 3,086,672	\$ 73,773	\$ 1,344,061

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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	\$ -	\$ 26,236	\$ 151	\$ 153,494
Prepays	-	-	-	152,009
Loans	-	-	2,463,895	2,463,895
Unclaimed monies	-	-	-	563,687
Total nonspendable	-	26,236	2,464,046	3,333,085
Restricted:				
Public assistance/human services	9,221,819	1,176,487	3,827,633	14,299,712
Roads & bridges	-	-	-	2,959,565
Health programs	-	-	259,760	259,760
Judicial/public safety programs	-	-	4,586,102	4,586,102
Economic development	-	-	599,459	599,459
Children's services	-	-	701,978	2,046,039
General government operations	-	-	2,119,022	2,119,022
Lodge	-	-	179,516	179,516
Debt service	-	-	166,249	166,249
Capital projects	-	-	2,992,726	2,992,726
Other purposes	-	-	450,698	450,698
Total restricted	9,221,819	1,176,487	15,883,143	30,658,848
Committed:				
Debt service	-	-	630,272	630,272
Economic development	-	-	-	9,685
Board of elections	-	-	-	5,390
Budget stabilization	-	-	-	600,000
Total committed	-	-	630,272	1,245,347
Assigned:				
Encumbrances	-	-	-	141,315
Subsequent year's appropriations	-	-	-	1,487,736
Other purposes	-	-	-	37,078
Total assigned	-	-	-	1,666,129
Unassigned (deficit)	-	-	(29,938)	3,105,824
Total fund balances	\$ 9,221,819	\$ 1,202,723	\$ 18,947,523	\$ 40,009,233

**Ashtabula County, Ohio**  
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**NOTE 26: ASH CRAFT INDUSTRIES – COMPONENT UNIT**

***A. Summary of Significant Accounting Policies***

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

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

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

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

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

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

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

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

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

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

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

***Equipment and Capital Improvements*** are carried at cost and include expenditures for major renewals and betterments. Maintenance, repairs, and minor renewals are charged to expense as incurred. When assets are sold, or otherwise disposed of, the related cost and accumulated depreciation are removed from the accounts and any profit or loss arising from such disposition is included as income or expense in the year in which sold.

***Depreciation*** is based on the estimated useful lives computed on the straight-line method.

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

The Organization expenses the cost of advertising when incurred.

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

Ash Craft Industries provides a small portion of the services mandated by the State of Ohio to be provided to developmentally disabled adults. Most of the services are provided directly through ACBDD. Ash Craft Industries was established in accordance with the law to provide labor skills training and employment. Some of the costs associated with this program are paid directly by the ACBDD, but are not identified separately in the books of the Board. Therefore, Ash Craft Industries, Inc. has booked as “in-kind” contributions the expenses as determined in accordance with a formula provided by the State, which was designed to provide an estimate of the related amount of program expense paid by the ACBDD. The in-kind income and expense reported during 2014 and 2013, was \$288,692 and \$229,516, respectively.

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

The Organization evaluates uncertain tax positions, whereby the effect of uncertainty would be recorded if the outcome was considered probable and reasonably estimable. As of December 31, 2014, the Organization had no uncertain tax positions requiring accrual.

The Organization’s tax returns are subject to review and examination by federal authorities. The tax returns for the years 2011 through 2013 are open to examination by federal authorities.



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***B. Cash***

Cash is comprised of the following at December 31, 2014:

Cash in checking	\$ 185,335
Cash in savings	77,072
Cash in money market	30,916
Cash in certificates of deposit	<u>66,457</u>
Total	<u>\$ 359,780</u>

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

The following is a summary of equipment and capital improvements at December 31, 2014:

Buildings	\$ 255,113
Equipment	86,411
Capital improvements	27,257
Vehicle	<u>53,508</u>
	422,289
Less: Accumulated depreciation	<u>(174,511)</u>
Net equipment and capital improvements	<u>\$ 247,778</u>

Depreciation expense for the year ended December 31, 2014 was \$15,387.

***D. Concentration of Credit Risk***

Ash Craft Industries, Inc. maintains cash balances at several financial institutions located in Northeast Ohio. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2014 the Organization had no uninsured cash balances.

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

Temporarily restricted net position of \$13,667 at December 31, 2014 were for the following purposes; \$879 for employee of the year, \$9,346 for client activities and \$3,442 for a living memorial.

***F. Concentration of Revenues***

For the year ended December 31, 2014, approximately 20 percent of revenue was provided by one customer. A significant reduction in the level of this support revenue could have an effect on Ash/Craft Industries, Inc.

**NOTE 27: NORTHEAST OHIO REGIONAL AIRPORT- COMPONENT UNIT**

***A. Description of Northeast Ohio Regional Airport and Reporting Entity***

**The Airport**

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

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

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

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

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

***2. Cash and Cash Equivalents***

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

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general operating fund during 2014 amounted to \$521.

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**3. Prepayments**

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

**4. Fuel Inventory**

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

**5. Capital Assets**

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

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. All reported capital assets except land and construction in progress are depreciated. Depreciation in the enterprise fund is computed using the straight-line basis over the following estimated useful lives:

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

**6. Net Position**

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

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

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**7. Operating Revenues and Expenses**

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

**8. Estimates**

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

**C. Change in Accounting Principles**

For fiscal year 2014, the Airport has implemented Governmental Accounting Standards Board (GASB) Statement No. 67, "Financial Reporting for Pension Plans", Statement No. 69, "Government Combinations and Disposals of Government Operations", and Statement No. 70, "Accounting and Financial Reporting for Nonexchange Financial Guarantees."

GASB Statement No. 67 establishes standards for measuring and recognizing liabilities, deferred outflows and inflows of resources, and expenses/expenditures. This Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. The implementation of GASB Statement No. 67 did not have an effect on the financial statements of the Airport.

GASB Statement No. 69 establishes accounting and financial reporting standards related to government combinations and disposals of government operations. The Statement requires the use of carrying values to measure the assets and liabilities in a government merger. It also requires measurements of assets acquired and liabilities assumed to be based upon their acquisition values. This Statement also provides guidance for transfers of operations that do not constitute entire legally separate entities and in which no significant consideration is exchanged. The Statement also provides accounting and financial reporting guidance for disposals of government operations that have been transferred or sold. Disclosures about government combinations and disposals of government operations are required to enable financial statement users to evaluate the nature and financial effects of those transactions. The implementation of GASB Statement No. 69 did not have an effect on the financial statements of the Airport.

GASB Statement No. 70 improves the recognition, measurement, and disclosure guidance for state and local governments that have extended or received financial guarantees that are nonexchange transactions. The implementation of GASB Statement No. 70 did not have an effect on the financial statements of the Airport.

**D. Deposits and Investments**

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

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

At year-end, the carrying amount of the Airport's deposits was \$303,098, of which \$4,900 was cash on hand. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2014, \$250,000 of the Airport's bank balance of \$320,554 was covered by the Federal Deposit Insurance Corporation.

***E. Operating Lease Agreements***

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

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

***F. Long-Term Debt***

In 2005 the Airport issued revenue bonds where the government income derived from the constructed assets will be used to retire the debt. The interest rate on the revenue bonds is 4.125 percent and they are scheduled to mature in 2035. Changes in the long-term obligations during 2014 were as follows:

	Amount Outstanding 12/31/13	Additions	Reductions	Amount Outstanding 12/31/14	Amount Due in One Year
<b>Business-Type Activities:</b>					
Revenue Bonds	\$1,173,700	\$0	(\$89,700)	\$1,084,000	\$35,200

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The annual requirements to retire this debt are as follows:

Year	2005 Revenue Bonds		
	Principal	Interest	Total
2015	\$35,200	\$47,025	\$82,225
2016	36,600	45,573	82,173
2017	38,200	44,063	82,263
2018	39,700	42,488	82,188
2019	41,300	40,850	82,150
2020 - 2024	233,800	177,217	411,017
2025 - 2029	286,100	124,868	410,968
2030 - 2034	350,200	60,787	410,987
2035	22,900	3,255	26,155
Total	<u>\$1,084,000</u>	<u>\$586,126</u>	<u>\$1,670,126</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 required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2014, 2013 and 2012 were \$13,677, \$10,870 and \$8,778, respectively. 99 percent has been contributed for 2014 and 100 percent has been contributed for 2013 and 2012. There were no contributions made to the member directed plan for 2014.

***H. Postemployment Benefits***

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

The Airport's contribution allocated to fund post-employment health care benefits for the years ended December 31, 2014, 2012 and 2011 were \$977, \$776 and \$2,508 respectively. 99 percent has been contributed for 2014 and 100 percent has been contributed for 2013 and 2012.

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**I. Capital Assets**

A summary of the Airport's capital assets at December 31, 2014 follows:

	Balance 12/31/2013	Additions	Deletions	Balance 12/31/2014
<i>Capital assets not being depreciated:</i>				
Land	\$108,569	\$0	\$0	\$108,569
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	1,907,845	0	0	1,907,845
Improvements other than Buildings	2,231,070	14,529	0	2,245,599
Vehicles	491,785	157,897	0	649,682
Furniture and Equipment	146,061	7,560	0	153,621
<i>Total capital assets being depreciated:</i>	4,776,761	179,986	0	4,956,747
<i>Less accumulated depreciation:</i>				
Buildings and Improvements	(478,923)	(50,892)	0	(529,815)
Improvements other than Buildings	(629,573)	(70,257)	0	(699,830)
Vehicles	(383,659)	(24,542)	0	(408,201)
Furniture and Equipment	(67,189)	(16,403)	0	(83,592)
<i>Total accumulated depreciation</i>	(1,559,344)	(162,094)	0	(1,721,438)
<i>Total capital assets being depreciated, net</i>	3,217,417	17,892	0	3,235,309
Total Capital Assets, Net	\$3,325,986	\$17,892	\$0	\$3,343,878

**J. Risk Management**

The Airport maintains commercial insurance for the following risks:

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

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

**K. Contingent Liability**

The Airport receives financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits may require refunding to grantor agencies. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements included herein or on the overall financial position of the Airport as of December 31, 2014.

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***L. Contributions and Donations***

The Airport receives significant contributions and donations which help it to operate. During 2014, the Airport received \$95,000 from the County and \$629,030 from other donors.

***M. Contingencies***

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

**NOTE 28: ASHTABULA COUNTY PORT AUTHORITY- COMPONENT UNIT**

***A. Description of Ashtabula County Port Authority and Reporting Entity***

The Port Authority of Ashtabula County (the Authority) was created pursuant to Sections 4582.22 through 4582.59, inclusive, of the Ohio Revised Code for the purpose of promoting the manufacturing, commerce, distribution and research and development interests of Ashtabula County including rendering financial and other assistance to such enterprises situated in Ashtabula County and to induce the location in Ashtabula County of other manufacturing, commerce, distribution and research entities; to purchase, subdivide, sell and lease real property in Ashtabula County and erect or repair any building or improvement for the use of any manufacturing, commerce, distribution, or research and development enterprise in Ashtabula County. The Port Authority Board of Directors consists of the number of Directors it deems necessary and they are appointed by the Ashtabula County Commissioners. Currently, seven Directors serve on the Board. Since the Authority's Board of Directors is appointed by the County and the Authority imposes a financial burden on the County, the Authority is reflected as a component unit of Ashtabula County. The Authority has a December 31 year end.

The Authority has been defined in accordance with GASB Statement No. 14, "The Financial Reporting Entity", and as amended by GASB Statement No. 39, "Determining Whether Certain Organizations Are Component Units" and GASB Statement No. 61, "The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34". The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the basic financial statements of the Authority are not misleading. The primary government consists of all departments, boards and agencies that are not legally separate from the Authority.

Component units are legally separate organizations for which a primary government is financially accountable. The Authority is financially accountable for an organization if the primary government appoints a voting majority of the organization's governing board and (1) the Authority is able to significantly influence the programs or services performed or provided by the organization; or (2) the Authority is legally entitled to or can otherwise access the organization's resources; or (3) the Authority is legally obligated or has otherwise assumed the responsibility to finance deficits of or provide financial support to the organization; or (4) the Authority is obligated for the debt of the organization. Under the criteria specified in Statement No. 14, the Authority has no component units. Accordingly, the accompanying financial statements include only the accounts and transactions of the Authority. These conclusions regarding the financial reporting entity are based on the concept of financial accountability. The Authority is not financially accountable for any other organization.



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**B. Summary of Significant Accounting Policies**

The Authority 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 Authority'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 Authority uses the full accrual basis of accounting in which revenue is recognized when earned and expenses when incurred.

**2. Cash and Cash Equivalents**

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

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general operating fund during 2014 amounted to \$185.

**3. Prepayments**

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

**4. Restricted Assets and Related Liabilities**

Bond indentures and other lease agreements require portions of debt proceeds as well as other resources of the Authority to be set aside for various purposes. These amounts are reported as restricted assets along with the unspent proceeds of the Authority's debt obligations.

**5. Capital Assets**

All capital assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The Authority does not currently maintain a capitalization threshold but plans to implement one during 2015.

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The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. All reported capital assets except land and construction in progress are depreciated. Depreciation in the enterprise fund is computed using the straight-line basis over the following estimated useful lives:

<u>Estimated Lives</u>	<u>Description</u>
25-50 years	Buildings and Improvements
5-10 years	Vehicles
3-10 years	Furniture and Equipment

**6. Net Position**

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

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

**7. Grants and Intergovernmental Revenues**

State and Federal grants and assistance awards made on the basis of entitlement periods are recorded as intergovernmental receivables and revenues when entitlement occurs. State and Federal reimbursement-type grants are recorded as intergovernmental receivables and revenues when all applicable eligibility requirements have been met and the resources are available.

**8. Operating Revenues and Expenses**

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

**9. Financing Fee Income**

Fees associated with economic development loan programs and conduit debt transactions are recognized in operating revenue as they are received.

**10. Estimates**

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

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***C. Change in Accounting Principles***

For fiscal year 2014, the Authority has implemented Governmental Accounting Standards Board (GASB) Statement No. 67, "Financial Reporting for Pension Plans", Statement No. 69, "Government Combinations and Disposals of Government Operations", and Statement No. 70, "Accounting and Financial Reporting for Nonexchange Financial Guarantees."

GASB Statement No. 67 establishes standards for measuring and recognizing liabilities, deferred outflows and inflows of resources, and expenses/expenditures. This Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. The implementation of GASB Statement No. 67 did not have an effect on the financial statements of the Authority.

GASB Statement No. 69 establishes accounting and financial reporting standards related to government combinations and disposals of government operations. The Statement requires the use of carrying values to measure the assets and liabilities in a government merger. It also requires measurements of assets acquired and liabilities assumed to be based upon their acquisition values. This Statement also provides guidance for transfers of operations that do not constitute entire legally separate entities and in which no significant consideration is exchanged. The Statement also provides accounting and financial reporting guidance for disposals of government operations that have been transferred or sold. Disclosures about government combinations and disposals of government operations are required to enable financial statement users to evaluate the nature and financial effects of those transactions. The implementation of GASB Statement No. 69 did not have an effect on the financial statements of the Authority.

GASB Statement No. 70 improves the recognition, measurement, and disclosure guidance for state and local governments that have extended or received financial guarantees that are nonexchange transactions. The implementation of GASB Statement No. 70 did not have an effect on the financial statements of the Authority.

***D. Restatement of Prior Year Balances***

In prior years, the Authority reported on a cash basis and 2014 was the first year the Authority reported on a full accrual GAAP basis. This change in accounting principle had the following effect on Authority balances as previously reported:

Cash balances reported at December 31, 2013	\$ 1,346,294
Adjustment to cash related to bonds payable	103,183
Receivables and other current assets not previously reported	345,108
Capital assets not previously reported	1,541,437
Payables and other current liabilities not previously reported	(34,579)
Long-term liabilities not previously reported	(1,081,702)
Net position at January 1, 2014	<u><u>\$ 2,219,741</u></u>

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***E. Deposits and Investments***

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

At year-end, the carrying amount of the Authority's deposits was \$1,978,878. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2014, \$250,000 of the Authority's bank balance of \$1,980,935 was covered by the Federal Deposit Insurance Corporation, meaning \$1,730,935 was exposed to custodial credit risk as discussed below.

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

***F. Operating Lease Agreement***

The Authority leases office space at 25 West Jefferson Street, Jefferson, Ohio from Ashtabula County on a month to month basis for \$100. Rental expense recognized on a straight-line basis, related to the Authority's lease was \$1,200 for the year ended December 31, 2014.

***G. Long-Term Debt***

Changes in the Authority's long-term debt obligations during 2014 were as follows:

	Amount Outstanding 12/31/13	Additions	Reductions	Amount Outstanding 12/31/14	Amount Due in One Year
<b>OWDA Loan:</b>					
Purchase & Improvement - Plant C - 3.0%	\$1,068,340	\$1,164,537	(\$136,396)	\$2,096,481	\$140,519
<b>Other Long-Term Obligations:</b>					
Accrued Mineral Rights Payable	13,362	0	0	13,362	0
<b>Total Long-Term Obligations</b>	<b>\$1,081,702</b>	<b>\$1,164,537</b>	<b>(\$136,396)</b>	<b>\$2,109,843</b>	<b>\$140,519</b>

The Authority has entered into a contractual agreement for the purchase and improvement loan from OWDA for the First Energy Plant C project in the amount of \$3,026,987. Under the terms of this agreement, OWDA will reimburse, advance, or directly pay the construction costs of the approved project. OWDA will capitalize administrative costs and construction interest and add them to the total amount of the final loan.

In April of 2000, the Authority entered into an agreement with Cambrian Hunter, Inc. for the purpose of settling claims and disputes between the two parties concerning mineral rights on the Industrial Park property purchased by the Authority. Under the terms of the agreement, the Authority is to pay Cambrian \$500 each time it sells once acre of land of the Industrial Park.

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements*  
*December 31, 2014*

The annual requirements to retire this debt are as follows:

Year	OWDA Loan		
	Principal	Interest	Total
2015	\$140,519	\$59,848	\$200,367
2016	144,766	57,601	202,367
2017	149,141	53,226	202,367
2018	153,649	48,718	202,367
2019	158,293	44,074	202,367
2020 - 2024	866,190	145,645	1,011,835
2025 - 2029	483,923	21,993	505,916
Total	<u>\$2,096,481</u>	<u>\$431,105</u>	<u>\$2,527,586</u>

***H. Defined Benefit Pension Plans***

Like the primary government, the Authority participates in the Ohio Public Employees Retirement System (OPERS) - (See Note 14).

The Authority's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2014, 2013 and 2012 were \$10,364, \$9,724 and \$10,167, respectively. 92 percent has been contributed for 2014 and 100 percent has been contributed for 2013 and 2012. There were no contributions made to the member directed plan for 2014.

***I. Postemployment Benefits***

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

The Authority's contribution allocated to fund post-employment health care benefits for the years ended December 31, 2014, 2012 and 2011 were \$1,481, \$695 and \$2,905 respectively. 99 percent has been contributed for 2014 and 100 percent has been contributed for 2013 and 2012.

***J. Other Employee Benefits***

***1. Sick Days***

Full time employees earn five sick leave days per year using the anniversary date of hire for calculating the days. Unused sick days have no value upon termination and cannot be carried over from year to year. Therefore, there was no liability for accrued but unused sick days as of December 31, 2014.

***2. Vacation***

Full time employees are eligible for paid vacation time depending upon length of service. Vacation for full time exempt and non-exempt employees is earned as follows:

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements*  
December 31, 2014

After first year of employment	3.10 hours per 80 hours worked (10 days)
After fifth year of employment	4.60 hours per 80 hours worked (15 days)

If the employee does not use all of their vacation time, a request to carry over the unused balance must be approved by the Board. Unused vacation days have no value upon termination, therefore, there was no liability for accrued but unused vacation days as of December 31, 2014.

**K. Capital Assets**

A summary of the Authority's capital assets at December 31, 2014 follows:

	Balance 12/31/2013	Additions	Deletions	Balance 12/31/2014
<i>Capital assets not being depreciated:</i>				
Land	\$974,000	\$0	\$0	\$974,000
Construction in Progress	52,167	2,969,236	0	3,021,403
<i>Total Capital Assets, not being depreciated:</i>	<u>1,026,167</u>	<u>2,969,236</u>	<u>0</u>	<u>3,995,403</u>
<i>Capital assets being depreciated:</i>				
Plant C	606,200	0	0	606,200
Furniture, Equipment and Vehicles	0	615	0	615
<i>Total capital assets being depreciated:</i>	<u>606,200</u>	<u>615</u>	<u>0</u>	<u>606,815</u>
<i>Less accumulated depreciation:</i>				
Plant C	(90,930)	(12,124)	0	(103,054)
Furniture, Equipment and Vehicles	0	(123)	0	(123)
<i>Total accumulated depreciation</i>	<u>(90,930)</u>	<u>(12,247)</u>	<u>0</u>	<u>(103,177)</u>
<i>Total capital assets being depreciated, net</i>	<u>515,270</u>	<u>(11,632)</u>	<u>0</u>	<u>503,638</u>
<b>Total Capital Assets, Net</b>	<u><u>\$1,541,437</u></u>	<u><u>\$2,957,604</u></u>	<u><u>\$0</u></u>	<u><u>\$4,499,041</u></u>

**L. Risk Management**

The Authority 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, 2014*

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***M. Contingent Liability***

The Authority 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 Authority as of December 31, 2014.

***N. Economic Development Planning Committee***

In June of 2009, the Authority accepted a County contribution for the Economic Development Planning Committee (EDPC). The EDPC had a budget of \$4,874 for 2014 and is charged with the responsibility of developing a County strategic plan. Once complete, the County Commissioners will take ownership of the plan. During 2014, EDPC money was spent in the amount of \$4,219.

At December 31, 2014, the Authority was still holding \$655 of EDPC funds in a checking account to be spent on EDPC approved activity and is presented as restricted cash.

***O. Water Pumping Service Agreement***

On April 28, 2006, the Authority entered into a ten-year agreement to provide water pumping services to Ashco Inc., a wholly owned subsidiary of Millennium Inorganic Chemicals Inc., and Praxair Inc. Under the terms of this agreement, the Authority agrees to provide process water from Plant C to Ashco's manufacturing facility, until the agreement expires on December 31, 2016. Assuming neither party breaches the written terms of the agreement, Ashco Inc. will continue to pay the monthly operating fee to the Authority at agreed upon rates which can fluctuate based upon the Authority's costs to provide the service.

If the agreement is terminated by Ashco Inc. prior to December 31, 2016 for any reason other than an agreed upon termination by both parties or a termination by the Authority allowable under the written terms of the agreement, Ashco Inc. agrees to pay a termination fee to the Authority based upon the following schedule:

If Notice of Termination is Given by Ashco Inc. to the Authority During the Period Listed Below, they must Pay the Corresponding Service Charge	Termination Charge
January 1, 2015 through December 31, 2015	\$40,548
January 1, 2016 through December 31, 2016	0

**Ashtabula County, Ohio**  
*Notes to the Basic Financial Statements*  
*December 31, 2014*

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***P. Water Pumping Service Guaranty***

On April 28, 2006, the Authority entered into a ten-year guaranty with Millennium Inorganic Chemicals Inc., to provide water pumping services to Ashco Inc., a wholly owned subsidiary of Millennium Inorganic Chemicals Inc. Under the terms of this agreement, Millennium Inorganic Chemicals Inc. guarantees the due and punctual payment of any and all amounts payable by Ashco Inc. to the Authority, provided the Authority does not breach the terms of the contract. The guaranty will remain in full force and effect until the earlier of; (a) the termination of the agreement agreed upon between the two parties involved, (b) payment in full of all 10 years of obligations by Ashco Inc., or (c) the return of the guaranty to Millennium Inorganic Chemicals Inc. marked “cancelled”.



**Ashtabula County, Ohio**  
*Required Supplementary Information*  
*Condition Assessments of the County's Infrastructure*  
*December 31, 2014*

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 2014 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:

2014		2013		2012	
Centerline Miles	Average PCR	Centerline Miles	Average PCR	Centerline Miles	Average PCR
347	68	347	67.32	455	69.32

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2014	\$ 4,953,007	\$ 4,509,465	\$ 443,542
2013	4,860,716	4,385,553	475,163
2012	4,694,191	4,196,668	497,523
2011	4,871,000	4,448,094	422,906
2010	4,342,011	1,737,883	2,604,128
2009	4,883,955	4,048,186	835,769
2008	4,687,403	4,098,130	589,273
2007	4,089,185	4,021,138	68,047
2006	6,242,373	5,899,568	342,805

**Ashtabula County, Ohio**  
*Required Supplementary Information*  
*Condition Assessments of the County's Infrastructure*  
*December 31, 2014*

***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:

<u>Numerical Ranking</u>	<u>Condition Ranking</u>
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:

<u>2014</u>		<u>2013</u>		<u>2012</u>	
<u>Number of Bridges</u>	<u>Average Condition Ranking</u>	<u>Number of Bridges</u>	<u>Average Condition Ranking</u>	<u>Number of Bridges</u>	<u>Average Condition Ranking</u>
905	6.93	905	6.93	907	7.07

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

<u>Year</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Difference</u>
2014	\$ 1,620,785	\$ 1,386,848	\$ 233,937
2013	1,497,267	1,384,979	112,288
2012	1,477,254	1,314,165	163,089
2011	1,355,850	1,004,786	351,064
2010	1,368,193	1,242,650	125,543
2009	1,521,730	1,219,212	302,518
2008	2,003,855	1,796,136	207,719
2007	1,090,659	1,221,094	(130,435)
2006	2,104,738	1,862,702	242,036

COMBINING STATEMENTS  
AND INDIVIDUAL FUND SCHEDULES

## Combining Statements -- Nonmajor Governmental Funds

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### Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

*Eastern County and Western County Courts OVI/IDM 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 a federal grant expenditures for homeland security activities.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **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.

**Ashtabula County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2014**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 12,431,388	\$ 796,521	\$ 3,058,429	\$ 16,286,338
Cash with fiscal agents	154,516	-	-	154,516
Cash in segregated accounts	266,354	-	-	266,354
Receivables:				
Property taxes	621,891	932,003	-	1,553,894
Accounts	45,283	-	2,990	48,273
Special assessments	245,663	164,287	-	409,950
Interfund loans	4,500	-	-	4,500
Due from other governments	1,942,565	63,478	-	2,006,043
Loans receivable	2,463,895	-	-	2,463,895
Materials and supplies inventory	151	-	-	151
Total assets	<u>\$ 18,176,206</u>	<u>\$ 1,956,289</u>	<u>\$ 3,061,419</u>	<u>\$ 23,193,914</u>
<b>Liabilities:</b>				
Accounts payable	\$ 488,287	\$ -	\$ 2,241	\$ 490,528
Contracts payable	-	-	58,300	58,300
Accrued wages and benefits	192,926	-	1,372	194,298
Matured compensated absences payable	12,596	-	-	12,596
Due to other governments	96,734	-	580	97,314
Interfund loans payable	4,721	-	6,200	10,921
Total liabilities	<u>795,264</u>	<u>-</u>	<u>68,693</u>	<u>863,957</u>
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next fiscal year	530,000	829,200	-	1,359,200
Delinquent property tax revenue not available	66,891	102,803	-	169,694
Special assessments revenue not available	245,663	164,287	-	409,950
Miscellaneous revenue not available	1,569	-	-	1,569
Intergovernmental revenue not available	1,378,543	63,478	-	1,442,021
Total deferred inflows of resources	<u>2,222,666</u>	<u>1,159,768</u>	<u>-</u>	<u>3,382,434</u>
<b>Fund balances:</b>				
Nonspendable:				
Inventory	151	-	-	151
Loans	2,463,895	-	-	2,463,895
Restricted for:				
Public assistance/human services	3,827,633	-	-	3,827,633
Health programs	259,760	-	-	259,760
Judicial/public safety programs	4,586,102	-	-	4,586,102
Economic development	599,459	-	-	599,459
Children's services	701,978	-	-	701,978
General government operations	2,119,022	-	-	2,119,022
Lodge	179,516	-	-	179,516
Other purposes	450,698	-	-	450,698
Debt service	-	166,249	-	166,249
Capital projects	-	-	2,992,726	2,992,726
Committed for:				
Debt service	-	630,272	-	630,272
Unassigned (deficit)	<u>(29,938)</u>	<u>-</u>	<u>-</u>	<u>(29,938)</u>
Total fund balances	<u>15,158,276</u>	<u>796,521</u>	<u>2,992,726</u>	<u>18,947,523</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 18,176,206</u>	<u>\$ 1,956,289</u>	<u>\$ 3,061,419</u>	<u>\$ 23,193,914</u>



**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2014*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Property and other local taxes	\$ 825,914	\$ 864,734	\$ -	\$ 1,690,648
Charges for services	3,850,196	-	153,925	4,004,121
Licenses and permits	27,098	-	-	27,098
Fines and forfeitures	260,199	-	-	260,199
Intergovernmental	7,844,483	259,250	-	8,103,733
Special assessments	122,699	136,887	-	259,586
Interest	144,079	-	1,918	145,997
Contributions and donations	5,559	-	-	5,559
Conveyance taxes	179,048	-	-	179,048
Other	828,765	18,484	218	847,467
Total revenues	<u>14,088,040</u>	<u>1,279,355</u>	<u>156,061</u>	<u>15,523,456</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive	3,300,467	-	-	3,300,467
Judicial	922,657	-	148,611	1,071,268
Public safety	2,713,058	-	-	2,713,058
Public works	434,694	115,060	-	549,754
Health	2,905,048	-	-	2,905,048
Human services	2,042,701	-	264,821	2,307,522
Conservation and recreation	17,228	-	-	17,228
Capital outlay	12,210	-	1,287,590	1,299,800
Debt service:				
Principal retirement	27,393	711,118	-	738,511
Interest and fiscal charges	-	653,604	-	653,604
Total expenditures	<u>12,375,456</u>	<u>1,479,782</u>	<u>1,701,022</u>	<u>15,556,260</u>
Excess of revenues over (under) expenditures	<u>1,712,584</u>	<u>(200,427)</u>	<u>(1,544,961)</u>	<u>(32,804)</u>
<b>Other financing sources (uses):</b>				
Contributions to lodge	(250,000)	-	-	(250,000)
Transfers in	260,589	201,683	464,800	927,072
Transfers out	(924,792)	-	-	(924,792)
Total other financing sources (uses)	<u>(914,203)</u>	<u>201,683</u>	<u>464,800</u>	<u>(247,720)</u>
Net change in fund balance	798,381	1,256	(1,080,161)	(280,524)
<b>Fund balances at beginning of year</b>	<u>14,359,895</u>	<u>795,265</u>	<u>4,072,887</u>	<u>19,228,047</u>
<b>Fund balances at end of year</b>	<u>\$ 15,158,276</u>	<u>\$ 796,521</u>	<u>\$ 2,992,726</u>	<u>\$ 18,947,523</u>

**Ashtabula County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2014**

	Dog and Kennel	Real Estate Assessment	Solid Waste Planning	Ditch Maintenance	Viaduct Lighting	Delinquent Real Estate Tax Assessment Collection Prosecutor
<b>Assets:</b>						
Equity in pooled cash and cash equivalents	\$ 242,197	\$ 1,759,509	\$ 248,313	\$ 18,429	\$ 4,935	\$ 233,000
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	-	-	19,917	-	-	-
Special assessments	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Materials and supplies inventory	-	-	-	-	-	-
Total assets	<u>\$ 242,197</u>	<u>\$ 1,759,509</u>	<u>\$ 268,230</u>	<u>\$ 18,429</u>	<u>\$ 4,935</u>	<u>\$ 233,000</u>
<b>Liabilities:</b>						
Accounts payable	\$ 1,723	\$ 35,273	\$ 3,790	\$ -	\$ -	\$ 674
Accrued wages and benefits	2,681	28,816	2,062	-	-	5,871
Matured compensated absences payable	-	7,411	-	-	-	-
Due to other governments	4,552	19,038	2,618	-	-	1,422
Interfund loans payable	-	-	-	-	-	-
Total liabilities	<u>8,956</u>	<u>90,538</u>	<u>8,470</u>	<u>-</u>	<u>-</u>	<u>7,967</u>
<b>Deferred inflows of resources:</b>						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Miscellaneous revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>						
Nonspendable:						
Inventory	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	-	-	259,760	-	-	-
Judicial/public safety programs	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Children's services	-	-	-	-	-	-
General government operations	-	1,668,971	-	-	-	225,033
Lodge	-	-	-	-	-	-
Other purposes	233,241	-	-	18,429	4,935	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>233,241</u>	<u>1,668,971</u>	<u>259,760</u>	<u>18,429</u>	<u>4,935</u>	<u>225,033</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 242,197</u>	<u>\$ 1,759,509</u>	<u>\$ 268,230</u>	<u>\$ 18,429</u>	<u>\$ 4,935</u>	<u>\$ 233,000</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
\$ 33,862	\$ 196,595	\$ 58,247	\$ 853	\$ 32,326	\$ 3,590,144	\$ 378,461	\$ 1,615,070
-	-	-	-	-	-	-	-
-	-	-	-	-	3,740	-	-
-	-	-	-	-	596,891	-	-
-	-	35	-	-	-	700	11,253
-	-	-	-	-	-	-	245,663
-	-	-	-	-	-	-	-
-	-	-	-	-	416,376	98,590	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 33,862</u>	<u>\$ 196,595</u>	<u>\$ 58,282</u>	<u>\$ 853</u>	<u>\$ 32,326</u>	<u>\$ 4,607,151</u>	<u>\$ 477,751</u>	<u>\$ 1,871,986</u>
\$ -	\$ -	\$ -	\$ -	\$ 26,866	\$ 93,619	\$ -	\$ 12,395
-	4,285	-	8,562	-	16,931	7,933	1,424
-	-	-	-	-	-	-	-
-	1,154	-	3,049	1,665	4,622	2,193	382
-	-	-	-	-	-	-	-
-	5,439	-	11,611	28,531	115,172	10,126	14,201
-	-	-	-	-	530,000	-	-
-	-	-	-	-	66,891	-	-
-	-	-	-	-	-	-	245,663
-	-	-	-	-	-	700	303
-	-	-	-	-	416,376	9,499	-
-	-	-	-	-	1,013,267	10,199	245,966
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	3,478,712	-	-
-	-	-	-	-	-	-	-
-	-	-	-	3,795	-	457,426	1,611,819
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
33,862	191,156	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	58,282	-	-	-	-	-
-	-	-	(10,758)	-	-	-	-
<u>33,862</u>	<u>191,156</u>	<u>58,282</u>	<u>(10,758)</u>	<u>3,795</u>	<u>3,478,712</u>	<u>457,426</u>	<u>1,611,819</u>
<u>\$ 33,862</u>	<u>\$ 196,595</u>	<u>\$ 58,282</u>	<u>\$ 853</u>	<u>\$ 32,326</u>	<u>\$ 4,607,151</u>	<u>\$ 477,751</u>	<u>\$ 1,871,986</u>

(continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet (continued)*  
*Nonmajor Special Revenue Funds*  
*December 31, 2014*

	County Law Library	Community Development Block Grant	County Courts Special Projects	Eastern County Court OVI/IDIAM	Western County Court OVI/IDIAM	Common Pleas Special Projects
<b>Assets:</b>						
Equity in pooled cash and cash equivalents	\$ 219,858	\$ 251,607	\$ 384,307	\$ 43,416	\$ 35,196	\$ 1,046,838
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	2,538	-	2,735	351	-	418
Special assessments	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Due from other governments	-	924,500	-	205	-	-
Loans receivable	-	-	-	-	-	-
Materials and supplies inventory	-	-	-	-	-	-
Total assets	<u>\$ 222,396</u>	<u>\$ 1,176,107</u>	<u>\$ 387,042</u>	<u>\$ 43,972</u>	<u>\$ 35,196</u>	<u>\$ 1,047,256</u>
<b>Liabilities:</b>						
Accounts payable	\$ 10,993	\$ 23,294	\$ 984	\$ -	\$ -	\$ -
Accrued wages and benefits	26	2,806	3,854	-	-	12,626
Matured compensated absences payable	-	-	-	-	-	-
Due to other governments	203	10,042	1,117	-	-	3,457
Interfund loans payable	-	-	-	-	-	-
Total liabilities	<u>11,222</u>	<u>36,142</u>	<u>5,955</u>	<u>-</u>	<u>-</u>	<u>16,083</u>
<b>Deferred inflows of resources:</b>						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Miscellaneous revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	863,300	-	205	-	-
Total deferred inflows of resources	<u>-</u>	<u>863,300</u>	<u>-</u>	<u>205</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>						
Nonspendable:						
Inventory	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	-	-	-	-	-	-
Judicial/public safety programs	211,174	-	381,087	43,767	35,196	1,031,173
Economic development	-	276,665	-	-	-	-
Children's services	-	-	-	-	-	-
General government operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
Total fund balances	<u>211,174</u>	<u>276,665</u>	<u>381,087</u>	<u>43,767</u>	<u>35,196</u>	<u>1,031,173</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 222,396</u>	<u>\$ 1,176,107</u>	<u>\$ 387,042</u>	<u>\$ 43,972</u>	<u>\$ 35,196</u>	<u>\$ 1,047,256</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
\$ 24,032	\$ 5,961	\$ 162,590	\$ 495,145	\$ 1,999	\$ 53,348	\$ 23,311	\$ 4,764
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,152	566	1,798	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 25,184</u>	<u>\$ 6,527</u>	<u>\$ 164,388</u>	<u>\$ 495,145</u>	<u>\$ 1,999</u>	<u>\$ 53,348</u>	<u>\$ 23,311</u>	<u>\$ 4,764</u>
\$ 116	\$ 82	\$ -	\$ 205,184	\$ -	\$ 1,297	\$ 9,961	\$ -
-	-	3,453	49,930	-	-	-	-
-	-	-	-	-	-	-	-
-	-	947	13,534	-	-	-	-
-	-	-	-	-	-	-	-
<u>116</u>	<u>82</u>	<u>4,400</u>	<u>268,648</u>	<u>-</u>	<u>1,297</u>	<u>9,961</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	566	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>566</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	226,497	-	-	-	-
-	-	-	-	-	-	-	-
25,068	5,879	159,988	-	1,999	52,051	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	13,350	4,764
-	-	-	-	-	-	-	-
<u>25,068</u>	<u>5,879</u>	<u>159,988</u>	<u>226,497</u>	<u>1,999</u>	<u>52,051</u>	<u>13,350</u>	<u>4,764</u>
<u>\$ 25,184</u>	<u>\$ 6,527</u>	<u>\$ 164,388</u>	<u>\$ 495,145</u>	<u>\$ 1,999</u>	<u>\$ 53,348</u>	<u>\$ 23,311</u>	<u>\$ 4,764</u>

(continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet (continued)*  
*Nonmajor Special Revenue Funds*  
*December 31, 2014*

	Indigent Drivers Alcohol Treatment	VAWA Pass Through	Ohio Crime Victims	Drug Task Force	Community Corrections	Youth Services
<b>Assets:</b>						
Equity in pooled cash and cash equivalents	\$ 177,296	\$ 8,797	\$ 6,236	\$ 12,235	\$ 53,498	\$ 400,338
Cash with fiscal agents	-	-	-	-	-	-
Cash in segregated accounts	-	-	-	-	-	-
Receivables:						
Property taxes	-	-	-	-	-	-
Accounts	569	-	-	-	-	10
Special assessments	-	-	-	-	-	-
Interfund loans	-	-	-	4,500	-	-
Due from other governments	-	-	5,039	34,200	103,046	355,564
Loans receivable	-	-	-	-	-	-
Materials and supplies inventory	-	-	-	-	-	-
Total assets	<u>\$ 177,865</u>	<u>\$ 8,797</u>	<u>\$ 11,275</u>	<u>\$ 50,935</u>	<u>\$ 156,544</u>	<u>\$ 755,912</u>
<b>Liabilities:</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 918
Accrued wages and benefits	-	-	2,322	2,681	12,650	15,698
Matured compensated absences payable	-	-	5,185	-	-	-
Due to other governments	-	-	604	787	3,281	4,536
Interfund loans payable	-	-	-	3,668	1,053	-
Total liabilities	<u>-</u>	<u>-</u>	<u>8,111</u>	<u>7,136</u>	<u>16,984</u>	<u>21,152</u>
<b>Deferred inflows of resources:</b>						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Miscellaneous revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	34,200	17,136	32,782
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,200</u>	<u>17,136</u>	<u>32,782</u>
<b>Fund balances:</b>						
Nonspendable:						
Inventory	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	122,424	-
Health programs	-	-	-	-	-	-
Judicial/public safety programs	177,865	-	3,164	9,599	-	-
Economic development	-	-	-	-	-	-
Children's services	-	-	-	-	-	701,978
General government operations	-	-	-	-	-	-
Lodge	-	-	-	-	-	-
Other purposes	-	8,797	-	-	-	-
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>177,865</u>	<u>8,797</u>	<u>3,164</u>	<u>9,599</u>	<u>122,424</u>	<u>701,978</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 177,865</u>	<u>\$ 8,797</u>	<u>\$ 11,275</u>	<u>\$ 50,935</u>	<u>\$ 156,544</u>	<u>\$ 755,912</u>

Workforce Development	Northern Border Initiative	COPS Grant	OVI Task Force Grant	Adult Drug Court DOJ Grant	Governor's Public Safety HVEO	HUD Special Housing Voucher	Special Emergency Planning
\$ 70,841	\$ 33,950	\$ 56,730	\$ 39,501	\$ 23,286	\$ 3,831	\$ 474	\$ 64,051
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	5,045	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 70,841</u>	<u>\$ 33,950</u>	<u>\$ 56,730</u>	<u>\$ 39,501</u>	<u>\$ 28,331</u>	<u>\$ 3,831</u>	<u>\$ 474</u>	<u>\$ 64,051</u>
\$ 16,972	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,654	\$ -
-	-	-	-	1,713	707	-	-
-	-	-	-	-	-	-	-
-	13	560	-	479	139	-	-
-	-	-	-	-	-	-	-
<u>16,972</u>	<u>13</u>	<u>560</u>	<u>-</u>	<u>2,192</u>	<u>846</u>	<u>19,654</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	5,045	-	-	-
-	-	-	-	5,045	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	56,170	39,501	-	2,985	-	64,051
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
53,869	33,937	-	-	21,094	-	-	-
-	-	-	-	-	-	(19,180)	-
<u>53,869</u>	<u>33,937</u>	<u>56,170</u>	<u>39,501</u>	<u>21,094</u>	<u>2,985</u>	<u>(19,180)</u>	<u>64,051</u>
<u>\$ 70,841</u>	<u>\$ 33,950</u>	<u>\$ 56,730</u>	<u>\$ 39,501</u>	<u>\$ 28,331</u>	<u>\$ 3,831</u>	<u>\$ 474</u>	<u>\$ 64,051</u>

(continued)

**Ashtabula County, Ohio**  
*Combining Balance Sheet (continued)*  
*Nonmajor Special Revenue Funds*  
*December 31, 2014*

	Title IV-E Placement Juvenile Court	Title IV-E Foster/ Probation Juvenile Court	503 Corporation	Convention Facilities Authority	Sheriff CCW	Juvenile Court OVI/IDIAM
<b>Assets:</b>						
Equity in pooled cash and cash equivalents	\$ 24,111	\$ 188,650	\$ 70,768	\$ -	\$ 32,182	\$ 150
Cash with fiscal agents	-	-	-	154,516	-	-
Cash in segregated accounts	-	-	262,614	-	-	-
Receivables:						
Property taxes	-	-	-	25,000	-	-
Accounts	-	-	3,241	-	-	-
Special assessments	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Loans receivable	-	-	2,463,895	-	-	-
Materials and supplies inventory	-	-	151	-	-	-
Total assets	<u>\$ 24,111</u>	<u>\$ 188,650</u>	<u>\$ 2,800,669</u>	<u>\$ 179,516</u>	<u>\$ 32,182</u>	<u>\$ 150</u>
<b>Liabilities:</b>						
Accounts payable	\$ 13,749	\$ 700	\$ 9,083	\$ -	\$ 960	\$ -
Accrued wages and benefits	-	780	4,746	-	369	-
Matured compensated absences payable	-	-	-	-	-	-
Due to other governments	-	16,215	-	-	125	-
Interfund loans payable	-	-	-	-	-	-
Total liabilities	<u>13,749</u>	<u>17,695</u>	<u>13,829</u>	<u>-</u>	<u>1,454</u>	<u>-</u>
<b>Deferred inflows of resources:</b>						
Property taxes levied for the next fiscal year	-	-	-	-	-	-
Delinquent property tax revenue not available	-	-	-	-	-	-
Special assessments revenue not available	-	-	-	-	-	-
Miscellaneous revenue not available	-	-	-	-	-	-
Intergovernmental revenue not available	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>						
Nonspendable:						
Inventory	-	-	151	-	-	-
Loans	-	-	2,463,895	-	-	-
Restricted for:						
Public assistance/human services	-	-	-	-	-	-
Health programs	-	-	-	-	-	-
Judicial/public safety programs	10,362	170,955	-	-	30,728	150
Economic development	-	-	322,794	-	-	-
Children's services	-	-	-	-	-	-
General government operations	-	-	-	-	-	-
Lodge	-	-	-	179,516	-	-
Other purposes	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
Total fund balances	<u>10,362</u>	<u>170,955</u>	<u>2,786,840</u>	<u>179,516</u>	<u>30,728</u>	<u>150</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 24,111</u>	<u>\$ 188,650</u>	<u>\$ 2,800,669</u>	<u>\$ 179,516</u>	<u>\$ 32,182</u>	<u>\$ 150</u>



		Total Nonmajor Special Revenue Funds	
Clerk of Court OVI/IDIAM			
\$	150	\$	12,431,388
	-		154,516
	-		266,354
	-		621,891
	-		45,283
	-		245,663
	-		4,500
	-		1,942,565
	-		2,463,895
	-		151
\$	150	\$	18,176,206
\$	-	\$	488,287
	-		192,926
	-		12,596
	-		96,734
	-		4,721
	-		795,264
	-		530,000
	-		66,891
	-		245,663
	-		1,569
	-		1,378,543
	-		2,222,666
	-		151
	-		2,463,895
	-		3,827,633
	-		259,760
150			4,586,102
	-		599,459
	-		701,978
	-		2,119,022
	-		179,516
	-		450,698
	-		(29,938)
150			15,158,276
\$	150	\$	18,176,206

**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2014*

	Dog and Kennel	Real Estate Assessment	Solid Waste Planning	Ditch Maintenance	Viaduct Lighting	Delinquent Real Estate Tax Assessment Collection Prosecutor
<b>Revenues:</b>						
Property and other local taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	106,303	1,178,775	228,202	-	-	133,259
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	8,124	-	-	-	-	-
Intergovernmental	-	38,304	-	-	-	-
Special assessments	-	-	-	-	-	-
Interest	-	-	-	37	-	-
Contributions and donations	37	-	-	-	-	-
Conveyance taxes	-	179,048	-	-	-	-
Other	166	6,140	139	-	-	47,245
Total revenues	<u>114,630</u>	<u>1,402,267</u>	<u>228,341</u>	<u>37</u>	<u>-</u>	<u>180,504</u>
<b>Expenditures:</b>						
Current:						
General government:						
Legislative and executive	-	1,219,878	-	-	-	148,588
Judicial	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	155,048	-	164,173	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total expenditures	<u>155,048</u>	<u>1,219,878</u>	<u>164,173</u>	<u>-</u>	<u>-</u>	<u>148,588</u>
Excess of revenues over (under) expenditures	<u>(40,418)</u>	<u>182,389</u>	<u>64,168</u>	<u>37</u>	<u>-</u>	<u>31,916</u>
<b>Other financing sources (uses):</b>						
Contributions to lodge	-	-	-	-	-	-
Transfers in	70,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	29,582	182,389	64,168	37	-	31,916
<b>Fund balances at beginning of year</b>	<u>203,659</u>	<u>1,486,582</u>	<u>195,592</u>	<u>18,392</u>	<u>4,935</u>	<u>193,117</u>
<b>Fund balances at end of year</b>	<u>\$ 233,241</u>	<u>\$ 1,668,971</u>	<u>\$ 259,760</u>	<u>\$ 18,429</u>	<u>\$ 4,935</u>	<u>\$ 225,033</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 513,679	\$ -	\$ -
-	171,659	-	216,569	47,343	-	144,877	295,808
-	-	-	-	-	-	-	-
-	-	899	-	-	-	-	-
-	-	-	-	-	1,982,919	237,502	-
-	-	-	-	-	-	-	122,699
776	-	-	-	-	-	-	-
-	-	-	-	-	5,322	-	-
-	-	-	-	-	-	-	-
-	7,661	-	801	7,125	176,646	10,456	90
776	179,320	899	217,370	54,468	2,678,566	392,835	418,597
-	-	-	-	-	-	-	-
-	184,960	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	281,129	102,792	-	409,702	248,436
-	-	-	-	-	-	-	-
-	-	-	-	-	2,340,547	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	184,960	-	281,129	102,792	2,340,547	409,702	248,436
776	(5,640)	899	(63,759)	(48,324)	338,019	(16,867)	170,161
-	-	-	-	-	-	-	-
-	-	-	63,000	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	63,000	-	-	-	-
776	(5,640)	899	(759)	(48,324)	338,019	(16,867)	170,161
33,086	196,796	57,383	(9,999)	52,119	3,140,693	474,293	1,441,658
\$ 33,862	\$ 191,156	\$ 58,282	\$ (10,758)	\$ 3,795	\$ 3,478,712	\$ 457,426	\$ 1,611,819

(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, 2014*

	County Law Library	Community Development Block Grant	County Courts Special Projects	Eastern County Court OVI/IDIAM	Western County Court OVI/IDIAM	Common Pleas Special Projects
<b>Revenues:</b>						
Property and other local taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	128,899	-	-	499,828
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	165,301	-	-	3,924	5,389	-
Intergovernmental	-	1,329,041	-	4,190	5,349	-
Special assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Other	5,398	208,232	351	-	-	1,583
Total revenues	<u>170,699</u>	<u>1,537,273</u>	<u>129,250</u>	<u>8,114</u>	<u>10,738</u>	<u>501,411</u>
<b>Expenditures:</b>						
Current:						
General government:						
Legislative and executive	-	1,544,638	-	-	-	-
Judicial	147,771	-	148,507	2,920	4,692	395,717
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Capital outlay	12,210	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total expenditures	<u>159,981</u>	<u>1,544,638</u>	<u>148,507</u>	<u>2,920</u>	<u>4,692</u>	<u>395,717</u>
Excess of revenues over (under) expenditures	<u>10,718</u>	<u>(7,365)</u>	<u>(19,257)</u>	<u>5,194</u>	<u>6,046</u>	<u>105,694</u>
<b>Other financing sources (uses):</b>						
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	10,718	(7,365)	(19,257)	5,194	6,046	105,694
<b>Fund balances at beginning of year</b>	<u>200,456</u>	<u>284,030</u>	<u>400,344</u>	<u>38,573</u>	<u>29,150</u>	<u>925,479</u>
<b>Fund balances at end of year</b>	<u>\$ 211,174</u>	<u>\$ 276,665</u>	<u>\$ 381,087</u>	<u>\$ 43,767</u>	<u>\$ 35,196</u>	<u>\$ 1,031,173</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	8,629	88,839	546,347	527	-	19,502	9,725
-	-	-	-	-	-	-	-
23,588	-	-	-	-	24,791	-	-
-	-	-	1,460,643	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	223	202,396	-	40	-	-
<u>23,588</u>	<u>8,629</u>	<u>89,062</u>	<u>2,209,386</u>	<u>527</u>	<u>24,831</u>	<u>19,502</u>	<u>9,725</u>
-	-	-	-	-	-	-	-
38,758	14,351	104,506	-	-	43,435	-	22,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	29,812	-
-	-	-	1,919,606	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>38,758</u>	<u>14,351</u>	<u>104,506</u>	<u>1,919,606</u>	<u>-</u>	<u>43,435</u>	<u>29,812</u>	<u>22,000</u>
(15,170)	(5,722)	(15,444)	289,780	527	(18,604)	(10,310)	(12,275)
-	-	-	-	-	-	-	-
-	-	-	75,000	-	-	-	-
-	-	-	(477,060)	-	-	-	-
-	-	-	(402,060)	-	-	-	-
(15,170)	(5,722)	(15,444)	(112,280)	527	(18,604)	(10,310)	(12,275)
40,238	11,601	175,432	338,777	1,472	70,655	23,660	17,039
<u>\$ 25,068</u>	<u>\$ 5,879</u>	<u>\$ 159,988</u>	<u>\$ 226,497</u>	<u>\$ 1,999</u>	<u>\$ 52,051</u>	<u>\$ 13,350</u>	<u>\$ 4,764</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, 2014*

	Indigent Drivers Alcohol Treatment	VAWA Pass Through	Ohio Crime Victims	Drug Task Force	Community Corrections	Youth Services
<b>Revenues:</b>						
Property and other local taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-	290
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	28,183	-	-	-	-	-
Intergovernmental	97	-	59,397	99,376	444,561	577,640
Special assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Contributions and donations	-	-	200	-	-	-
Conveyance taxes	-	-	-	-	-	-
Other	-	-	183	3,264	801	2,165
Total revenues	<u>28,280</u>	<u>-</u>	<u>59,780</u>	<u>102,640</u>	<u>445,362</u>	<u>580,095</u>
<b>Expenditures:</b>						
Current:						
General government:						
Legislative and executive	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Public safety	4,864	-	88,188	70,070	351,159	550,252
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total expenditures	<u>4,864</u>	<u>-</u>	<u>88,188</u>	<u>70,070</u>	<u>351,159</u>	<u>550,252</u>
Excess of revenues over (under) expenditures	<u>23,416</u>	<u>-</u>	<u>(28,408)</u>	<u>32,570</u>	<u>94,203</u>	<u>29,843</u>
<b>Other financing sources (uses):</b>						
Contributions to lodge	-	-	-	-	-	-
Transfers in	-	-	26,561	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>26,561</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	23,416	-	(1,847)	32,570	94,203	29,843
<b>Fund balances at beginning of year</b>	<u>154,449</u>	<u>8,797</u>	<u>5,011</u>	<u>(22,971)</u>	<u>28,221</u>	<u>672,135</u>
<b>Fund balances at end of year</b>	<u>\$ 177,865</u>	<u>\$ 8,797</u>	<u>\$ 3,164</u>	<u>\$ 9,599</u>	<u>\$ 122,424</u>	<u>\$ 701,978</u>

Workforce Development	Northern Border Initiative	COPS Grant	OVI Task Force Grant	Adult Drug Court DOJ Grant	Governor's Public Safety HVEO	HUD Special Housing Voucher	Special Emergency Planning
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
838,695	32,494	137,362	-	53,735	3,515	209,856	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	1	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
132	36	425	-	-	59	-	27,542
838,827	32,530	137,787	-	53,735	3,574	209,857	27,542
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	49,311	149,352	-	66,495	7,174	-	30,110
434,694	-	-	-	-	-	-	-
-	-	-	-	-	-	215,468	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
434,694	49,311	149,352	-	66,495	7,174	215,468	30,110
404,133	(16,781)	(11,565)	-	(12,760)	(3,600)	(5,611)	(2,568)
-	-	-	-	-	-	-	-
1,000	-	-	-	-	-	-	-
(447,732)	-	-	-	-	-	-	-
(446,732)	-	-	-	-	-	-	-
(42,599)	(16,781)	(11,565)	-	(12,760)	(3,600)	(5,611)	(2,568)
96,468	50,718	67,735	39,501	33,854	6,585	(13,569)	66,619
\$ 53,869	\$ 33,937	\$ 56,170	\$ 39,501	\$ 21,094	\$ 2,985	\$ (19,180)	\$ 64,051

(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, 2014*

	Title IV-E Placement Juvenile Court	Title IV-E Foster/ Probation Juvenile Court	503 Corporation	Convention Facilities Authority	Sheriff CCW	Juvenile Court OVI/IDIAM
<b>Revenues:</b>						
Property and other local taxes	\$ -	\$ -	\$ -	\$ 312,235	\$ -	\$ -
Charges for services	-	-	24,815	-	-	-
Licenses and permits	-	-	-	-	27,098	-
Fines and forfeitures	-	-	-	-	-	-
Intergovernmental	17,598	146,909	-	-	-	150
Special assessments	-	-	-	-	-	-
Interest	-	-	143,218	47	-	-
Contributions and donations	-	-	-	-	-	-
Conveyance taxes	-	-	-	-	-	-
Other	63,836	107	55,523	-	-	-
Total revenues	<u>81,434</u>	<u>147,016</u>	<u>223,556</u>	<u>312,282</u>	<u>27,098</u>	<u>150</u>
<b>Expenditures:</b>						
Current:						
General government:						
Legislative and executive	-	-	202,403	-	-	-
Judicial	-	-	-	-	-	-
Public safety	117,626	-	-	-	21,398	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Human services	-	123,095	-	-	-	-
Conservation and recreation	-	-	-	17,228	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	27,393	-	-	-
Total expenditures	<u>117,626</u>	<u>123,095</u>	<u>229,796</u>	<u>17,228</u>	<u>21,398</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(36,192)</u>	<u>23,921</u>	<u>(6,240)</u>	<u>295,054</u>	<u>5,700</u>	<u>150</u>
<b>Other financing sources (uses):</b>						
Contributions to lodge	-	-	-	(250,000)	-	-
Transfers in	-	-	-	-	25,028	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(250,000)</u>	<u>25,028</u>	<u>-</u>
Net change in fund balance	(36,192)	23,921	(6,240)	45,054	30,728	150
<b>Fund balances at beginning of year</b>	<u>46,554</u>	<u>147,034</u>	<u>2,793,080</u>	<u>134,462</u>	<u>-</u>	<u>-</u>
<b>Fund balances at end of year</b>	<u>\$ 10,362</u>	<u>\$ 170,955</u>	<u>\$ 2,786,840</u>	<u>\$ 179,516</u>	<u>\$ 30,728</u>	<u>\$ 150</u>



<u>Clerk of Court OVI/IDIAM</u>	<u>SMART Grant</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ -	\$ -	\$ 825,914
-	-	3,850,196
-	-	27,098
-	-	260,199
150	165,000	7,844,483
-	-	122,699
-	-	144,079
-	-	5,559
-	-	179,048
-	-	828,765
<u>150</u>	<u>165,000</u>	<u>14,088,040</u>
-	-	3,300,467
-	-	922,657
-	165,000	2,713,058
-	-	434,694
-	-	2,905,048
-	-	2,042,701
-	-	17,228
-	-	12,210
-	-	27,393
-	165,000	12,375,456
<u>150</u>	<u>-</u>	<u>1,712,584</u>
-	-	(250,000)
-	-	260,589
-	-	(924,792)
-	-	(914,203)
150	-	798,381
-	-	14,359,895
<u>\$ 150</u>	<u>\$ -</u>	<u>\$ 15,158,276</u>

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Debt Service Funds*  
*December 31, 2014*

	Bond Retirement	Redevelopment Tax Equivalent	Total Nonmajor Debt Service Funds
<b>Assets:</b>			
Equity in pooled cash and cash equivalents	\$ 166,249	\$ 630,272	\$ 796,521
Receivables:			
Property taxes	932,003	-	932,003
Special assessments	-	164,287	164,287
Due from other governments	63,478	-	63,478
Total assets	<u>\$ 1,161,730</u>	<u>\$ 794,559</u>	<u>\$ 1,956,289</u>
<b>Deferred inflows of resources:</b>			
Property taxes levied for the next fiscal year	\$ 829,200	\$ -	\$ 829,200
Delinquent property tax revenue not available	102,803	-	102,803
Special assessments revenue not available	-	164,287	164,287
Intergovernmental revenue not available	63,478	-	63,478
Total deferred inflows of resources	<u>995,481</u>	<u>164,287</u>	<u>1,159,768</u>
<b>Fund balances:</b>			
Restricted for:			
Debt service	166,249	-	166,249
Committed for:			
Debt service	<u>-</u>	<u>630,272</u>	<u>630,272</u>
Total fund balances	<u>166,249</u>	<u>630,272</u>	<u>796,521</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,161,730</u>	<u>\$ 794,559</u>	<u>\$ 1,956,289</u>

**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Debt Service Funds*  
*For the Year Ended December 31, 2014*

	Bond Retirement	Redevelopment Tax Equivalent	Total Nonmajor Debt Service Funds
<b>Revenues:</b>			
Property and other local taxes	\$ 864,734	\$ -	\$ 864,734
Intergovernmental	259,250	-	259,250
Special assessments	-	136,887	136,887
Other	18,484	-	18,484
Total revenues	<u>1,142,468</u>	<u>136,887</u>	<u>1,279,355</u>
<b>Expenditures:</b>			
Current:			
Public works	-	115,060	115,060
Debt service:			
Principal retirement	707,500	3,618	711,118
Interest and fiscal charges	648,645	4,959	653,604
Total expenditures	<u>1,356,145</u>	<u>123,637</u>	<u>1,479,782</u>
Excess of revenues over (under) expenditures	<u>(213,677)</u>	<u>13,250</u>	<u>(200,427)</u>
<b>Other financing sources:</b>			
Transfers in	<u>201,683</u>	<u>-</u>	<u>201,683</u>
Net change in fund balance	(11,994)	13,250	1,256
<b>Fund balances at beginning of year</b>	<u>178,243</u>	<u>617,022</u>	<u>795,265</u>
<b>Fund balances at end of year</b>	<u><u>\$ 166,249</u></u>	<u><u>\$ 630,272</u></u>	<u><u>\$ 796,521</u></u>

**Ashtabula County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2014*

	Permanent Improvement	Construction Fund	County Court Computer	Total Nonmajor Capital Projects Funds
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 1,036,760	\$ 1,752,980	\$ 268,689	\$ 3,058,429
Receivables:				
Accounts	-	-	2,990	2,990
Total assets	<u>\$ 1,036,760</u>	<u>\$ 1,752,980</u>	<u>\$ 271,679</u>	<u>\$ 3,061,419</u>
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ 2,241	\$ 2,241
Contracts payable	47,192	11,108	-	58,300
Accrued wages and benefits	-	-	1,372	1,372
Due to other governments	-	-	580	580
Interfund loans payable	-	-	6,200	6,200
Total liabilities	<u>47,192</u>	<u>11,108</u>	<u>10,393</u>	<u>68,693</u>
<b>Fund balances:</b>				
Restricted for:				
Capital projects	<u>989,568</u>	<u>1,741,872</u>	<u>261,286</u>	<u>2,992,726</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,036,760</u>	<u>\$ 1,752,980</u>	<u>\$ 271,679</u>	<u>\$ 3,061,419</u>

**Ashtabula County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2014*

	Permanent Improvement	Construction Fund	County Court Computer	Total Nonmajor Capital Projects Funds
<b>Revenues:</b>				
Charges for services	\$ -	\$ -	\$ 153,925	\$ 153,925
Interest	1,270	648	-	1,918
Other	-	-	218	218
Total revenues	<u>1,270</u>	<u>648</u>	<u>154,143</u>	<u>156,061</u>
<b>Expenditures:</b>				
Current:				
General government:				
Judicial	-	-	148,611	148,611
Human services	-	264,821	-	264,821
Capital outlay	<u>1,287,590</u>	<u>-</u>	<u>-</u>	<u>1,287,590</u>
Total expenditures	<u>1,287,590</u>	<u>264,821</u>	<u>148,611</u>	<u>1,701,022</u>
Excess of revenues over (under) expenditures	<u>(1,286,320)</u>	<u>(264,173)</u>	<u>5,532</u>	<u>(1,544,961)</u>
<b>Other financing sources:</b>				
Transfers in	<u>464,800</u>	<u>-</u>	<u>-</u>	<u>464,800</u>
Net change in fund balance	(821,520)	(264,173)	5,532	(1,080,161)
<b>Fund balances at beginning of year</b>	<u>1,811,088</u>	<u>2,006,045</u>	<u>255,754</u>	<u>4,072,887</u>
<b>Fund balances at end of year</b>	<u>\$ 989,568</u>	<u>\$ 1,741,872</u>	<u>\$ 261,286</u>	<u>\$ 2,992,726</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, 2014*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$ 3,016,000	\$ 3,016,000	\$ 3,020,706	\$ 4,706
Permissive Sales Taxes	9,162,249	10,100,000	10,218,334	118,334
Charges for Services	3,134,210	3,248,089	3,132,873	(115,216)
Licenses and Permits	49,500	125,500	91,458	(34,042)
Fines and Forfeitures	412,000	412,000	365,989	(46,011)
Intergovernmental	2,566,030	2,901,580	2,949,840	48,260
Interest	340,500	340,500	359,466	18,966
Conveyance Taxes	324,000	360,000	362,187	2,187
Other	157,300	236,416	433,826	197,410
<i>Total Revenues</i>	<i>19,161,789</i>	<i>20,740,085</i>	<i>20,934,679</i>	<i>194,594</i>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Commissioners Office				
Personal Services	432,861	435,168	435,168	-
Fringe Benefits	124,031	124,190	123,504	686
Materials and Supplies	6,858	8,985	8,900	85
Contractual Services	117,250	116,426	102,475	13,951
Other	-	2,439	1,976	463
Total Commissioners Office	681,000	687,208	672,023	15,185
Data Board				
Personal Services	120,334	120,334	120,333	1
Fringe Benefits	33,566	34,540	32,675	1,865
Materials and Supplies	2,000	14,976	14,679	297
Contractual Services	45,100	45,941	45,940	1
Total Data Board	201,000	215,791	213,627	2,164
Auditor's Office				
Personal Services	236,094	235,894	233,792	2,102
Fringe Benefits	80,463	80,463	76,535	3,928
Materials and Supplies	2,543	2,836	2,735	101
Contractual Services	900	1,400	1,219	181
Total Auditor's Office	320,000	320,593	314,281	6,312
County Treasurer's Office				
Personal Services	135,618	135,618	134,439	1,179
Fringe Benefits	43,832	43,832	43,290	542
Materials and Supplies	7,700	13,613	11,922	1,691
Contractual Services	81,350	91,932	74,875	17,057
Total County Treasurer's Office	268,500	284,995	264,526	20,469

(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, 2014*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Prosecuting Attorney				
Personal Services	935,703	936,667	936,470	197
Fringe Benefits	248,846	248,125	247,523	602
Contractual Services	12,600	14,100	14,098	2
Other	57,852	57,852	57,852	-
Total Prosecuting Attorney	1,255,001	1,256,744	1,255,943	801
County Planning Commission				
Personal Services	57,000	57,000	51,451	5,549
Fringe Benefits	22,150	22,150	20,041	2,109
Materials and Supplies	1,800	1,800	1,701	99
Contractual Services	7,050	7,389	1,879	5,510
Total County Planning Commission	88,000	88,339	75,072	13,267
County Purchasing Department				
Materials and Supplies	585,000	585,060	501,712	83,348
Total County Purchasing Department	585,000	585,060	501,712	83,348
Board of Elections				
Personal Services	380,472	383,352	360,911	22,441
Fringe Benefits	169,447	170,767	160,540	10,227
Materials and Supplies	78,000	117,117	85,674	31,443
Contractual Services	219,685	238,768	226,142	12,626
Total Board of Elections	847,604	910,004	833,267	76,737
Maintenance and Operations				
Personal Services	128,000	128,000	123,078	4,922
Fringe Benefits	49,076	48,554	47,587	967
Materials and Supplies	47,500	43,752	42,899	853
Contractual Services	616,424	657,791	615,544	42,247
Total Maintenance and Operations	841,000	878,097	829,108	48,989
County Recorder				
Personal Services	172,435	172,673	172,672	1
Fringe Benefits	81,942	82,242	81,871	371
Materials and Supplies	11,333	12,311	11,997	314
Contractual Services	2,290	2,290	2,289	1
Other	4,000	4,000	4,000	-
Total County Recorder	272,000	273,516	272,829	687
Lodging Tax Office				
Personal Services	32,365	32,365	32,241	124
Fringe Benefits	10,135	11,411	11,305	106
Materials and Supplies	500	2,000	1,593	407
Total Lodging Tax Office	43,000	45,776	45,139	637

(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, 2014*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Other Expenses				
Fringe Benefits	-	500	-	500
Contractual Services	298,500	359,150	353,648	5,502
Other	53,500	65,504	60,481	5,023
Total Other Expenses	352,000	425,154	414,129	11,025
Recorder's Micrographic				
Materials and Supplies	4,000	4,547	2,072	2,475
Contractual Services	52,000	62,000	59,642	2,358
Total Recorder's Micrographic	56,000	66,547	61,714	4,833
County Wide Audit				
Contractual Services	146,500	148,981	148,981	-
Total County Wide Audit	146,500	148,981	148,981	-
Group and Liability Insurance				
Contractual Services	482,000	467,150	465,088	2,062
Total Group and Liability Insurance	482,000	467,150	465,088	2,062
Total General Government- Legislative and Executive	6,438,605	6,653,955	6,367,439	286,516
General Government:				
Judicial				
Court of Appeals				
Contractual Services	70,817	70,817	70,816	1
Total Court of Appeals	70,817	70,817	70,816	1
Common Pleas Court				
Personal Services	783,259	783,259	783,104	155
Fringe Benefits	276,611	286,882	279,826	7,056
Materials and Supplies	25,000	30,206	28,964	1,242
Contractual Services	107,398	98,458	97,318	1,140
Other	-	6,589	4,737	1,852
Total Common Pleas Court	1,192,268	1,205,394	1,193,949	11,445
Common Pleas Jury Commission				
Personal Services	34,800	34,800	26,648	8,152
Fringe Benefits	19,683	19,683	4,192	15,491
Materials and Supplies	3,500	3,500	3,037	463
Contractual Services	23,400	28,700	23,797	4,903
Total Common Pleas Jury Commission	81,383	86,683	57,674	29,009

(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, 2014*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court				
Personal Services	243,000	243,000	242,278	722
Fringe Benefits	99,125	99,125	96,680	2,445
Materials and Supplies	5,000	7,896	5,115	2,781
Contractual Services	57,875	57,128	46,823	10,305
Total Juvenile Court	405,000	407,149	390,896	16,253
Probate Court				
Personal Services	228,000	228,000	226,612	1,388
Fringe Benefits	85,500	85,500	82,309	3,191
Materials and Supplies	3,000	4,241	3,761	480
Contractual Services	13,500	12,316	8,781	3,535
Total Probate Court	330,000	330,057	321,463	8,594
Clerk of Courts				
Personal Services	361,272	401,272	400,086	1,186
Fringe Benefits	141,799	147,550	147,295	255
Materials and Supplies	22,000	64,199	47,894	16,305
Contractual Services	7,929	41,763	40,159	1,604
Total Clerk of Courts	533,000	654,784	635,434	19,350
Eastern County Court				
Personal Services	184,025	184,025	181,411	2,614
Fringe Benefits	86,987	86,987	84,705	2,282
Materials and Supplies	3,600	3,977	3,552	425
Contractual Services	2,390	2,390	1,093	1,297
Total Eastern County Court	277,002	277,379	270,761	6,618
Western County Court				
Personal Services	213,758	213,758	200,713	13,045
Fringe Benefits	67,851	68,558	60,131	8,427
Materials and Supplies	4,000	4,379	3,937	442
Contractual Services	8,391	9,039	7,767	1,272
Total Western County Court	294,000	295,734	272,548	23,186
Ashtabula Municipal Court				
Personal Services	110,913	110,913	103,450	7,463
Fringe Benefits	42,282	47,067	45,780	1,287
Contractual Services	1,200	1,650	1,494	156
Total Ashtabula Municipal Court	154,395	159,630	150,724	8,906
Conneaut Municipal Court				
Personal Services	70,000	70,001	68,658	1,343
Fringe Benefits	31,466	31,995	31,605	390
Contractual Services	350	575	531	44
Total Conneaut Municipal Court	101,816	102,571	100,794	1,777

(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, 2014*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Attorney Fees Public Defender				
Contractual Services	1,091,000	1,184,991	1,114,888	70,103
Total Attorney Fees Public Defender	1,091,000	1,184,991	1,114,888	70,103
Total General Government - Judicial	4,530,681	4,775,189	4,579,947	195,242
Public Safety:				
Adult Probation				
Personal Services	24,000	24,000	22,639	1,361
Fringe Benefits	14,199	14,199	12,117	2,082
Materials and Supplies	2,500	2,799	2,668	131
Contractual Services	2,000	2,000	1,500	500
Total Adult Probation	42,699	42,998	38,924	4,074
Juvenile Probation				
Personal Services	223,000	223,000	215,303	7,697
Fringe Benefits	70,000	70,000	60,024	9,976
Materials and Supplies	4,000	4,136	2,909	1,227
Total Juvenile Probation	297,000	297,136	278,236	18,900
Coroner				
Personal Services	182,350	190,530	190,530	-
Fringe Benefits	65,942	65,983	65,908	75
Materials and Supplies	6,500	9,863	8,807	1,056
Contractual Services	87,208	80,823	78,408	2,415
Total Coroner	342,000	347,199	343,653	3,546
Sheriff Department				
Personal Services	3,446,821	3,562,623	3,522,029	40,594
Fringe Benefits	1,120,927	1,144,800	1,134,916	9,884
Materials and Supplies	400,186	810,753	795,698	15,055
Contractual Services	192,066	203,483	189,272	14,211
Other	40,000	40,167	38,934	1,233
Total Sheriff Department	5,200,000	5,761,826	5,680,849	80,977
Building Regulations Department				
Personal Services	218,000	244,831	244,830	1
Fringe Benefits	72,181	77,388	77,385	3
Materials and Supplies	9,119	12,194	12,056	138
Contractual Services	29,700	28,378	28,367	11
Other	-	59,564	50,053	9,511
Total Building Regulations Department	329,000	422,355	412,691	9,664

(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, 2014*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Detention Center				
Personal Services	460,000	455,000	405,932	49,068
Fringe Benefits	140,800	145,800	122,690	23,110
Materials and Supplies	74,000	78,285	68,335	9,950
Contractual Services	135,200	149,070	138,182	10,888
Capital Outlay	-	200,000	193,856	6,144
Total Detention Center	810,000	1,028,155	928,995	99,160
Total Public Safety	7,020,699	7,899,669	7,683,348	216,321
Public Works:				
Commissioners Risk Management				
Personal Services	41,247	41,247	41,246	1
Fringe Benefits	15,285	15,285	14,987	298
Materials and Supplies	1,000	1,500	1,000	500
Contractual Services	53,782	51,923	33,723	18,200
Total Commissioners Risk Management	111,314	109,955	90,956	18,999
Total Public Works	111,314	109,955	90,956	18,999
Health:				
Tuberculosis Clinic and Care				
Contractual Services	15,000	15,344	7,566	7,778
Total Tuberculosis Clinic and Care	15,000	15,344	7,566	7,778
Registration Vital Statistics				
Other	1,500	1,500	1,368	132
Total Registration Vital Statistics	1,500	1,500	1,368	132
Other Health Department				
Other	188,458	192,547	192,547	-
Total Other Health Department	188,458	192,547	192,547	-
Total Health	204,958	209,391	201,481	7,910
Human Services:				
Veterans Service Commission				
Materials and Supplies	6,000	2,000	-	2,000
Contractual Services	11,000	12,000	12,000	-
Other	-	9,000	8,387	613
Total Veterans Service Commission	17,000	23,000	20,387	2,613

(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, 2014*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Veterans Service				
Personal Services	270,600	270,600	262,473	8,127
Fringe Benefits	123,450	123,450	82,156	41,294
Materials and Supplies	49,150	49,197	10,631	38,566
Contractual Services	225,403	226,685	119,737	106,948
Other	226,000	228,566	114,447	114,119
Total Veterans Service	894,603	898,498	589,444	309,054
County Humane Society				
Contractual Services	250	250	250	-
Total County Humane Society	250	250	250	-
County Allocation				
Contractual Services	380,780	380,780	360,595	20,185
Total County Allocation	380,780	380,780	360,595	20,185
Total Human Services	1,292,633	1,302,528	970,676	331,852
Conservation and Recreation				
Agriculture Department				
Contractual Services	238,500	246,523	245,878	645
Total Agriculture Department	238,500	246,523	245,878	645
Total Conservation and Recreation	238,500	246,523	245,878	645
<i>Total Expenditures</i>	19,837,390	21,197,210	20,139,725	1,057,485
<i>Excess of Revenues Over (Under) Expenditures</i>	(675,601)	(457,125)	794,954	1,252,079
<b>Other Financing Sources (Uses)</b>				
Advances In	-	105,633	105,633	-
Advances Out	-	(66,501)	(67,554)	(1,053)
Transfer In	38,000	453,000	461,001	8,001
Transfer Out	(825,000)	(1,282,684)	(1,208,989)	73,695
<i>Total Other Financing Sources (Uses)</i>	(787,000)	(790,552)	(709,909)	80,643
<i>Net Change in Fund Balance</i>	(1,462,601)	(1,247,677)	85,045	1,332,722
<i>Fund Balance Beginning of Year</i>	3,968,865	3,968,865	3,968,865	-
Prior Year Encumbrances Appropriated	456,032	456,032	456,032	-
<i>Fund Balance End of Year</i>	<u>\$ 2,962,296</u>	<u>\$ 3,177,220</u>	<u>\$ 4,509,942</u>	<u>\$ 1,332,722</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, 2014*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$ 355,000	\$ 355,000	\$ 412,007	\$ 57,007
Fines and Forfeitures	65,000	65,000	57,963	(7,037)
Intergovernmental	5,950,000	5,950,000	5,814,108	(135,892)
Interest	7,500	7,500	6,021	(1,479)
Other	25,000	25,000	39,925	14,925
<i>Total Revenues</i>	<u>6,402,500</u>	<u>6,402,500</u>	<u>6,330,024</u>	<u>(72,476)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Roads				
Personal Services	1,330,000	1,330,000	1,206,476	123,524
Fringe Benefits	535,200	537,200	438,361	98,839
Materials and Supplies	2,080,000	2,163,807	2,074,435	89,372
Contractual Services	922,000	922,000	790,193	131,807
<i>Total Roads</i>	<u>4,867,200</u>	<u>4,953,007</u>	<u>4,509,465</u>	<u>443,542</u>
Bridges and Culverts				
Personal Services	466,000	466,000	423,329	42,671
Fringe Benefits	188,300	188,300	165,342	22,958
Materials and Supplies	310,000	346,259	219,436	126,823
Contractual Services	252,000	620,226	578,741	41,485
<i>Total Bridges and Culverts</i>	<u>1,216,300</u>	<u>1,620,785</u>	<u>1,386,848</u>	<u>233,937</u>
Engineer				
Personal Services	755,194	755,194	752,321	2,873
Fringe Benefits	247,650	250,150	242,840	7,310
<i>Total Engineer</i>	<u>1,002,844</u>	<u>1,005,344</u>	<u>995,161</u>	<u>10,183</u>
<i>Total Public Works</i>	<u>7,086,344</u>	<u>7,579,136</u>	<u>6,891,474</u>	<u>687,662</u>
<i>Total Expenditures</i>	<u>7,086,344</u>	<u>7,579,136</u>	<u>6,891,474</u>	<u>687,662</u>
<i>Net Change in Fund Balance</i>	<u>(683,844)</u>	<u>(1,176,636)</u>	<u>(561,450)</u>	<u>615,186</u>
<i>Fund Balance Beginning of Year</i>	<u>2,817,863</u>	<u>2,817,863</u>	<u>2,817,863</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>311,127</u>	<u>311,127</u>	<u>311,127</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 2,445,146</u>	<u>\$ 1,952,354</u>	<u>\$ 2,567,540</u>	<u>\$ 615,186</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, 2014*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$ 1,364,000	\$ 1,364,000	\$ 1,233,645	\$ (130,355)
Charges for Services	161,500	161,500	3,882	(157,618)
Intergovernmental	9,025,122	7,600,122	7,670,108	69,986
Contributions & Donations	-	-	600	600
Other	276,000	206,000	209,500	3,500
<i>Total Revenues</i>	<u>10,826,622</u>	<u>9,331,622</u>	<u>9,117,735</u>	<u>(213,887)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Personal Services	3,983,000	3,624,346	3,624,345	1
Fringe Benefits	1,521,120	1,270,793	1,266,140	4,653
Materials and Supplies	285,540	160,346	156,375	3,971
Contractual Services	6,199,165	6,045,740	6,031,300	14,440
Other	160,000	31,275	30,328	947
<i>Total Expenditures</i>	<u>12,148,825</u>	<u>11,132,500</u>	<u>11,108,488</u>	<u>24,012</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,322,203)</u>	<u>(1,800,878)</u>	<u>(1,990,753)</u>	<u>(189,875)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of asset	-	-	9,382	9,382
Transfers In	1,800,000	945,000	999,792	54,792
Transfers Out	-	(1,000)	(1,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>1,800,000</u>	<u>944,000</u>	<u>1,008,174</u>	<u>64,174</u>
<i>Net Change in Fund Balance</i>	<u>477,797</u>	<u>(856,878)</u>	<u>(982,579)</u>	<u>(125,701)</u>
<i>Fund Balance Beginning of Year</i>	<u>394,013</u>	<u>394,013</u>	<u>394,013</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>665,796</u>	<u>665,796</u>	<u>665,796</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,537,606</u>	<u>\$ 202,931</u>	<u>\$ 77,230</u>	<u>\$ (125,701)</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, 2014*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$ 2,620,000	\$ 2,620,000	\$ 2,663,102	\$ 43,102
Charges for Services	3,000	3,500	2,540	(960)
Intergovernmental	3,577,832	3,680,832	3,819,997	139,165
Contributions and Donations	3,000	1,500	6,805	5,305
Other	86,000	84,000	118,583	34,583
<i>Total Revenues</i>	<u>6,289,832</u>	<u>6,389,832</u>	<u>6,611,027</u>	<u>221,195</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Personal Services	2,055,000	2,050,000	1,917,190	132,810
Fringe Benefits	851,114	815,114	775,439	39,675
Materials and Supplies	136,700	91,700	76,280	15,420
Contractual Services	3,417,112	4,054,405	3,991,911	62,494
Other	500	500	200	300
<i>Total Human Services</i>	<u>6,460,426</u>	<u>7,011,719</u>	<u>6,761,020</u>	<u>250,699</u>
Debt Service				
Principal Retirement	108,000	109,900	109,876	24
Interest and Fiscal Charges	16,000	14,100	13,750	350
<i>Total Debt Service</i>	<u>124,000</u>	<u>124,000</u>	<u>123,626</u>	<u>374</u>
<i>Total Expenditures</i>	<u>6,584,426</u>	<u>7,135,719</u>	<u>6,884,646</u>	<u>251,073</u>
<i>Net Change in Fund Balance</i>	(294,594)	(745,887)	(273,619)	472,268
<i>Fund Balance Beginning of Year</i>	1,862,224	1,862,224	1,862,224	-
Prior Year Encumbrances Appropriated	3,169	3,169	3,169	-
<i>Fund Balance End of Year</i>	<u>\$ 1,570,799</u>	<u>\$ 1,119,506</u>	<u>\$ 1,591,774</u>	<u>\$ 472,268</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, 2014*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 5,980,000	\$ 5,980,000	\$ 6,044,837	\$ 64,837
Charges for Services	7,000	7,000	7,401	401
Intergovernmental	4,271,000	4,265,000	4,195,227	(69,773)
Other	730,000	730,000	890,153	160,153
<i>Total Revenues</i>	<u>10,988,000</u>	<u>10,982,000</u>	<u>11,137,618</u>	<u>155,618</u>
<b>Expenditures</b>				
Current:				
Health:				
Personal Services	5,840,000	5,840,000	5,551,186	288,814
Fringe Benefits	3,739,000	3,646,896	3,222,701	424,195
Materials and Supplies	465,000	530,221	456,081	74,140
Contractual Services	1,277,000	1,375,189	1,077,349	297,840
Other	1,807,000	1,807,000	1,767,186	39,814
<i>Total Expenditures</i>	<u>13,128,000</u>	<u>13,199,306</u>	<u>12,074,503</u>	<u>1,124,803</u>
<i>Net Change in Fund Balance</i>	(2,140,000)	(2,217,306)	(936,885)	1,280,421
<i>Fund Balance Beginning of Year</i>	8,625,124	8,625,124	8,625,124	-
Prior Year Encumbrances Appropriated	203,016	203,016	203,016	-
<i>Fund Balance End of Year</i>	<u>\$ 6,688,140</u>	<u>\$ 6,610,834</u>	<u>\$ 7,891,255</u>	<u>\$ 1,280,421</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 2,564,550	\$ 2,564,550	\$ 3,384,436	\$ 819,886
Intergovernmental	6,101,893	6,101,893	5,441,816	(660,077)
Interest	-	-	18	18
Other	802,020	802,020	497,467	(304,553)
<i>Total Revenues</i>	<u>9,468,463</u>	<u>9,468,463</u>	<u>9,323,737</u>	<u>(144,726)</u>
<b>Human Services:</b>				
Personal Services	4,259,316	4,311,816	4,267,602	44,214
Fringe Benefits	1,592,157	1,592,157	1,543,303	48,854
Materials and Supplies	1,090,000	1,165,219	1,141,981	23,238
Contractual Services	2,396,945	2,328,936	2,227,444	101,492
Other	5,500	10,500	6,872	3,628
<i>Total Expenditures</i>	<u>9,343,918</u>	<u>9,408,628</u>	<u>9,187,202</u>	<u>221,426</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	124,545	59,835	136,535	76,700
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(201,683)	(201,683)	(201,683)	-
<i>Net Change in Fund Balance</i>	(77,138)	(141,848)	(65,148)	76,700
<i>Fund Balance Beginning of Year</i>	1,207,750	1,207,750	1,207,750	-
Prior Year Encumbrances Appropriated	79,400	79,400	79,400	-
<i>Fund Balance End of Year</i>	<u>\$ 1,210,012</u>	<u>\$ 1,145,302</u>	<u>\$ 1,222,002</u>	<u>\$ 76,700</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, 2014*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$ 100,000	\$ 100,000	\$ 106,303	\$ 6,303
Fines and Forfeitures	2,500	7,500	8,124	624
Contributions and Donations	-	-	37	37
Other	-	-	166	166
<i>Total Revenues</i>	<u>102,500</u>	<u>107,500</u>	<u>114,630</u>	<u>7,130</u>
<b>Expenditures</b>				
Current:				
Health				
Commissioner's Office				
Personal Services	33,000	33,000	32,213	787
Fringe Benefits	14,290	14,290	13,850	440
Materials and Supplies	1,000	800	592	208
Contractual Services	71,250	71,250	70,840	410
Other	9,250	9,755	9,595	160
Total Commissioner's Office	<u>128,790</u>	<u>129,095</u>	<u>127,090</u>	<u>2,005</u>
Auditor's Office				
Personal Services	14,700	14,700	14,219	481
Fringe Benefits	6,961	6,961	5,742	1,219
Materials and Supplies	12,500	14,078	11,060	3,018
Contractual Services	1,850	2,450	2,448	2
Other	100	100	35	65
Total Auditor's Office	<u>36,111</u>	<u>38,289</u>	<u>33,504</u>	<u>4,785</u>
<i>Total Expenditures</i>	<u>164,901</u>	<u>167,384</u>	<u>160,594</u>	<u>6,790</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(62,401)	(59,884)	(45,964)	13,920
<b>Other Financing Sources (Uses)</b>				
Transfer In	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	-
<i>Net Change in Fund Balance</i>	7,599	10,116	24,036	13,920
<i>Fund Balance Beginning of Year</i>	205,514	205,514	205,514	-
Prior Year Encumbrances Appropriated	<u>5,089</u>	<u>5,089</u>	<u>5,089</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 218,202</u>	<u>\$ 220,719</u>	<u>\$ 234,639</u>	<u>\$ 13,920</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$ 952,000	\$ -	\$ -	\$ -
Charges for Services	2,330	1,175,968	1,178,775	2,807
Intergovernmental	30,000	38,304	38,304	-
Conveyance Taxes	86,000	175,580	179,048	3,468
Other	3,900	3,900	6,140	2,240
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total Revenues</i>	<u>1,074,230</u>	<u>1,393,752</u>	<u>1,402,267</u>	<u>8,515</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	605,000	591,016	566,350	24,666
Fringe Benefits	231,548	252,376	239,297	13,079
Materials and Supplies	78,500	82,789	30,137	52,652
Contractual Services	783,465	817,486	426,909	390,577
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total Expenditures</i>	<u>1,698,513</u>	<u>1,743,667</u>	<u>1,262,693</u>	<u>480,974</u>
<i>Net Change in Fund Balance</i>	(624,283)	(349,915)	139,574	489,489
<i>Fund Balance Beginning of Year</i>	1,559,018	1,559,018	1,559,018	-
Prior Year Encumbrances Appropriated	<u>48,473</u>	<u>48,473</u>	<u>48,473</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 983,208</u></u>	<u><u>\$ 1,257,576</u></u>	<u><u>\$ 1,747,065</u></u>	<u><u>\$ 489,489</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Solid Waste Planning Fund*  
*For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 330,000	\$ 232,000	\$ 230,786	\$ (1,214)
Other	2,500	500	139	(361)
<i>Total Revenues</i>	<u>332,500</u>	<u>232,500</u>	<u>230,925</u>	<u>(1,575)</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	47,900	47,900	34,372	13,528
Fringe Benefits	20,750	20,750	13,246	7,504
Materials and Supplies	60,000	60,000	1,316	58,684
Contractual Services	345,540	255,044	130,473	124,571
Other	10,800	10,800	10,070	730
<i>Total Expenditures</i>	<u>484,990</u>	<u>394,494</u>	<u>189,477</u>	<u>205,017</u>
<i>Net Change in Fund Balance</i>	(152,490)	(161,994)	41,448	203,442
<i>Fund Balance Beginning of Year</i>	188,265	188,265	188,265	-
Prior Year Encumbrances Appropriated	<u>9,504</u>	<u>9,504</u>	<u>9,504</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 45,279</u>	<u>\$ 35,775</u>	<u>\$ 239,217</u>	<u>\$ 203,442</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$ -	\$ -	\$ 37	\$ 37
<i>Net Change in Fund Balance</i>	-	-	37	37
<i>Fund Balance Beginning of Year</i>	<u>18,389</u>	<u>18,389</u>	<u>18,389</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 18,389</u>	<u>\$ 18,389</u>	<u>\$ 18,426</u>	<u>\$ 37</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, 2014*

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

**Ashtabula County, 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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 140,000	\$ 140,000	\$ 133,259	\$ (6,741)
Other	<u>-</u>	<u>40,500</u>	<u>47,245</u>	<u>6,745</u>
<i>Total Revenues</i>	<u>140,000</u>	<u>180,500</u>	<u>180,504</u>	<u>4</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	88,900	93,402	93,041	361
Fringe Benefits	31,949	27,447	25,394	2,053
Materials and Supplies	4,000	4,000	3,314	686
Contractual Services	<u>2,400</u>	<u>30,900</u>	<u>28,204</u>	<u>2,696</u>
<i>Total Expenditures</i>	<u>127,249</u>	<u>155,749</u>	<u>149,953</u>	<u>5,796</u>
<i>Net Change in Fund Balance</i>	12,751	24,751	30,551	5,800
<i>Fund Balance Beginning of Year</i>	<u>196,421</u>	<u>196,421</u>	<u>196,421</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 209,172</u></u>	<u><u>\$ 221,172</u></u>	<u><u>\$ 226,972</u></u>	<u><u>\$ 5,800</u></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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$ 900	\$ 900	\$ 776	\$ (124)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Materials and Supplies	1,250	1,250	-	1,250
<i>Net Change in Fund Balance</i>	(350)	(350)	776	1,126
<i>Fund Balance Beginning of Year</i>	32,978	32,978	32,978	-
<i>Fund Balance End of Year</i>	<u>\$ 32,628</u>	<u>\$ 32,628</u>	<u>\$ 33,754</u>	<u>\$ 1,126</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 150,000	\$ 179,000	\$ 171,659	\$ (7,341)
Other	-	-	7,661	7,661
<i>Total Revenues</i>	<u>150,000</u>	<u>179,000</u>	<u>179,320</u>	<u>320</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	94,200	102,000	92,712	9,288
Fringe Benefits	40,644	43,307	40,566	2,741
Materials and Supplies	10,833	13,327	9,384	3,943
Contractual Services	15,700	48,800	43,862	4,938
Other	1,000	1,000	-	1,000
<i>Total Expenditures</i>	<u>162,377</u>	<u>208,434</u>	<u>186,524</u>	<u>21,910</u>
<i>Net Change in Fund Balance</i>	(12,377)	(29,434)	(7,204)	22,230
<i>Fund Balance Beginning of Year</i>	200,103	200,103	200,103	-
Prior Year Encumbrances Appropriated	<u>3,696</u>	<u>3,696</u>	<u>3,696</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 191,422</u>	<u>\$ 174,365</u>	<u>\$ 196,595</u>	<u>\$ 22,230</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 898</u>	<u>\$ 898</u>
<i>Net Change in Fund Balance</i>	-	-	898	898
<i>Fund Balance Beginning of Year</i>	<u>57,349</u>	<u>57,349</u>	<u>57,349</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 57,349</u></u>	<u><u>\$ 57,349</u></u>	<u><u>\$ 58,247</u></u>	<u><u>\$ 898</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's Policing Revolving Fund*  
*For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 193,000	\$ 216,568	\$ 216,569	\$ 1
Other	-	-	801	801
<i>Total Revenues</i>	<u>193,000</u>	<u>216,568</u>	<u>217,370</u>	<u>802</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	110,000	225,907	225,905	2
Fringe Benefits	<u>21,505</u>	<u>56,470</u>	<u>56,468</u>	<u>2</u>
<i>Total Expenditures</i>	<u>131,505</u>	<u>282,377</u>	<u>282,373</u>	<u>4</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	61,495	(65,809)	(65,003)	806
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>-</u>	<u>63,000</u>	<u>63,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	61,495	(2,809)	(2,003)	806
<i>Fund Balance Beginning of Year</i>	<u>2,856</u>	<u>2,856</u>	<u>2,856</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 64,351</u>	<u>\$ 47</u>	<u>\$ 853</u>	<u>\$ 806</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, 2014*

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$ 48,000	\$ 41,000	\$ 47,343	\$ 6,343
Other	9,500	9,500	7,125	(2,375)
<i>Total Revenues</i>	<u>57,500</u>	<u>50,500</u>	<u>54,468</u>	<u>3,968</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Materials and Supplies	35,000	39,386	38,192	1,194
Contractual Services	56,000	53,776	46,050	7,726
<i>Total Expenditures</i>	<u>91,000</u>	<u>93,162</u>	<u>84,242</u>	<u>8,920</u>
<i>Net Change in Fund Balance</i>	(33,500)	(42,662)	(29,774)	12,888
<i>Fund Balance Beginning of Year</i>	50,707	50,707	50,707	-
Prior Year Encumbrances Appropriated	<u>8,900</u>	<u>8,900</u>	<u>8,900</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 26,107</u>	<u>\$ 16,945</u>	<u>\$ 29,833</u>	<u>\$ 12,888</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$ 464,000	\$ 464,000	\$ 493,600	\$ 29,600
Intergovernmental	2,825,480	2,410,480	2,342,128	(68,352)
Contributions and Donations	-	-	5,322	5,322
Other	113,000	178,000	168,646	(9,354)
<i>Total Revenues</i>	<u>3,402,480</u>	<u>3,052,480</u>	<u>3,009,696</u>	<u>(42,784)</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	342,000	342,000	329,855	12,145
Fringe Benefits	74,300	74,394	64,291	10,103
Materials and Supplies	8,000	8,000	3,532	4,468
Contractual Services	2,978,180	2,978,814	1,977,708	1,001,106
<i>Total Expenditures</i>	<u>3,402,480</u>	<u>3,403,208</u>	<u>2,375,386</u>	<u>1,027,822</u>
<i>Net Change in Fund Balance</i>	-	(350,728)	634,310	985,038
<i>Fund Balance Beginning of Year</i>	2,931,261	2,931,261	2,931,261	-
Prior Year Encumbrances Appropriated	<u>3,436</u>	<u>3,436</u>	<u>3,436</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 2,934,697</u>	<u>\$ 2,583,969</u>	<u>\$ 3,569,007</u>	<u>\$ 985,038</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 192,106	\$ 192,106	\$ 192,106	\$ -
Intergovernmental	158,705	191,705	191,203	(502)
Other	<u>12,500</u>	<u>10,500</u>	<u>10,526</u>	<u>26</u>
<i>Total Revenues</i>	<u>363,311</u>	<u>394,311</u>	<u>393,835</u>	<u>(476)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	159,372	166,372	162,542	3,830
Fringe Benefits	71,670	73,470	69,063	4,407
Materials and Supplies	106,706	105,405	77,498	27,907
Contractual Services	<u>107,300</u>	<u>121,560</u>	<u>103,538</u>	<u>18,022</u>
<i>Total Expenditures</i>	<u>445,048</u>	<u>466,807</u>	<u>412,641</u>	<u>54,166</u>
<i>Net Change in Fund Balance</i>	(81,737)	(72,496)	(18,806)	53,690
<i>Fund Balance Beginning of Year</i>	<u>394,401</u>	<u>394,401</u>	<u>394,401</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 312,664</u>	<u>\$ 321,905</u>	<u>\$ 375,595</u>	<u>\$ 53,690</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 255,000	\$ 285,000	\$ 284,858	\$ (142)
Special Assessments	200,000	123,000	122,699	(301)
Other	-	-	90	90
<i>Total Revenues</i>	<u>455,000</u>	<u>408,000</u>	<u>407,647</u>	<u>(353)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	27,565	27,565	25,921	1,644
Fringe Benefits	28,430	31,930	14,289	17,641
Materials and Supplies	105,000	101,500	46,069	55,431
Contractual Services	<u>265,600</u>	<u>333,888</u>	<u>191,645</u>	<u>142,243</u>
<i>Total Expenditures</i>	<u>426,595</u>	<u>494,883</u>	<u>277,924</u>	<u>216,959</u>
<i>Net Change in Fund Balance</i>	28,405	(86,883)	129,723	216,606
<i>Fund Balance Beginning of Year</i>	1,401,002	1,401,002	1,401,002	-
Prior Year Encumbrances Appropriated	<u>70,628</u>	<u>70,628</u>	<u>70,628</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,500,035</u>	<u>\$ 1,384,747</u>	<u>\$ 1,601,353</u>	<u>\$ 216,606</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines & Forfeitures	\$ 177,100	\$ 177,100	\$ 174,445	\$ (2,655)
Other	-	-	5,351	5,351
<i>Total Revenues</i>	<u>177,100</u>	<u>177,100</u>	<u>179,796</u>	<u>2,696</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	34,621	34,621	34,555	66
Fringe Benefits	11,049	11,666	11,010	656
Materials and Supplies	103,500	128,239	109,677	18,562
Contractual Services	3,250	3,250	2,187	1,063
Capital Outlay	-	12,210	12,210	-
Other	2,500	4,888	4,639	249
<i>Total Expenditures</i>	<u>154,920</u>	<u>194,874</u>	<u>174,278</u>	<u>20,596</u>
<i>Net Change in Fund Balance</i>	22,180	(17,774)	5,518	23,292
<i>Fund Balance Beginning of Year</i>	<u>197,613</u>	<u>197,613</u>	<u>197,613</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 219,793</u>	<u>\$ 179,839</u>	<u>\$ 203,131</u>	<u>\$ 23,292</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 1,924,000	\$ 1,249,400	\$ 1,281,841	\$ 32,441
Other	66,000	232,908	208,232	(24,676)
<i>Total Revenues</i>	<u>1,990,000</u>	<u>1,482,308</u>	<u>1,490,073</u>	<u>7,765</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	73,000	73,000	65,462	7,538
Fringe Benefits	33,300	33,300	28,230	5,070
Materials and Supplies	3,000	2,250	168	2,082
Contractual Services	2,128,636	1,657,789	1,619,712	38,077
<i>Total Expenditures</i>	<u>2,237,936</u>	<u>1,766,339</u>	<u>1,713,572</u>	<u>52,767</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(247,936)	(284,031)	(223,499)	60,532
<b>Other Financing Sources (Uses)</b>				
Advances Out	-	(15,000)	(15,000)	-
<i>Total Other Financing Uses</i>	<u>-</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(247,936)	(299,031)	(238,499)	60,532
<i>Fund Balance Beginning of Year</i>	306,636	306,636	306,636	-
Prior Year Encumbrances Appropriated	59,452	59,452	59,452	-
<i>Fund Balance End of Year</i>	<u>\$ 118,152</u>	<u>\$ 67,057</u>	<u>\$ 127,589</u>	<u>\$ 60,532</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 140,000	\$ 135,000	\$ 134,944	\$ (56)
Other	-	-	351	351
<i>Total Revenues</i>	<u>140,000</u>	<u>135,000</u>	<u>135,295</u>	<u>295</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Eastern County Court				
Personal Services	40,000	42,985	42,985	-
Fringe Benefits	17,070	19,808	17,690	2,118
Materials and Supplies	10,000	10,000	1,053	8,947
Contractual Services	90,000	89,247	22,542	66,705
Total Eastern County Court	<u>157,070</u>	<u>162,040</u>	<u>84,270</u>	<u>77,770</u>
Western County Court				
Personal Services	33,000	48,000	47,409	591
Fringe Benefits	6,429	17,849	15,306	2,543
Contractual Services	15,000	14,000	5,254	8,746
Total Western County Court	<u>54,429</u>	<u>79,849</u>	<u>67,969</u>	<u>11,880</u>
<i>Total Expenditures</i>	<u>211,499</u>	<u>241,889</u>	<u>152,239</u>	<u>89,650</u>
<i>Net Change in Fund Balance</i>	(71,499)	(106,889)	(16,944)	89,945
<i>Fund Balance Beginning of Year</i>	385,334	385,334	385,334	-
Prior Year Encumbrances Appropriated	<u>13,795</u>	<u>13,795</u>	<u>13,795</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 327,630</u>	<u>\$ 292,240</u>	<u>\$ 382,185</u>	<u>\$ 89,945</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Eastern County Court OVI/IDAM Fund*  
*For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>		Variance with
	<u>Original</u>	<u>Final</u>	<u>Final Budget</u>
			<u>Positive</u>
			<u>(Negative)</u>
<b>Revenues</b>			
Fines and Forfeitures	\$ 8,000	\$ 8,000	\$ (3,806)
Intergovernmental	-	-	4,190
<i>Total Revenues</i>	<u>8,000</u>	<u>8,000</u>	<u>384</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Contractual Services	<u>30,000</u>	<u>30,000</u>	<u>2,920</u>
<i>Total Expenditures</i>	<u>30,000</u>	<u>30,000</u>	<u>27,080</u>
<i>Net Change in Fund Balance</i>	(22,000)	(22,000)	5,464
<i>Fund Balance Beginning of Year</i>	<u>37,952</u>	<u>37,952</u>	<u>37,952</u>
<i>Fund Balance End of Year</i>	<u>\$ 15,952</u>	<u>\$ 15,952</u>	<u>\$ 43,416</u>
			<u>\$ 27,464</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Western County Court OVI/IDAM Fund*  
*For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$ 5,000	\$ 5,700	\$ 5,889	\$ 189
Intergovernmental	-	5,300	5,349	49
<i>Total Revenues</i>	<u>5,000</u>	<u>11,000</u>	<u>11,238</u>	<u>238</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Contractual Services	<u>12,000</u>	<u>12,000</u>	<u>5,432</u>	<u>6,568</u>
<i>Total Expenditures</i>	<u>12,000</u>	<u>12,000</u>	<u>5,432</u>	<u>6,568</u>
<i>Net Change in Fund Balance</i>	(7,000)	(1,000)	5,806	6,806
<i>Fund Balance Beginning of Year</i>	<u>29,390</u>	<u>29,390</u>	<u>29,390</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 22,390</u>	<u>\$ 28,390</u>	<u>\$ 35,196</u>	<u>\$ 6,806</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 550,000	\$ 585,000	\$ 586,745	\$ 1,745
Other	-	-	819	819
<i>Total Revenues</i>	<u>550,000</u>	<u>585,000</u>	<u>587,564</u>	<u>2,564</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Personal Services	249,976	249,976	235,215	14,761
Fringe Benefits	100,396	100,396	88,364	12,032
Materials and Supplies	10,000	9,705	4,835	4,870
Contractual Services	3,850	4,375	4,107	268
<i>Total Expenditures</i>	<u>364,222</u>	<u>364,452</u>	<u>332,521</u>	<u>31,931</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	185,778	220,548	255,043	34,495
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(38,000)	(461,001)	(461,001)	-
<i>Net Change in Fund Balance</i>	147,778	(240,453)	(205,958)	34,495
<i>Fund Balance Beginning of Year</i>	893,097	893,097	893,097	-
Prior Year Encumbrances Appropriated	231	231	231	-
<i>Fund Balance End of Year</i>	<u>\$ 1,041,106</u>	<u>\$ 652,875</u>	<u>\$ 687,370</u>	<u>\$ 34,495</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 497,000	\$ 468,000	\$ 500,222	\$ 32,222
Other	-	-	1,583	1,583
<i>Total Revenues</i>	<u>497,000</u>	<u>468,000</u>	<u>501,805</u>	<u>33,805</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	274,000	274,000	256,761	17,239
Fringe Benefits	102,245	102,245	92,622	9,623
Materials and Supplies	8,200	41,977	38,301	3,676
Contractual Services	-	7,445	7,445	-
<i>Total Expenditures</i>	<u>384,445</u>	<u>425,667</u>	<u>395,129</u>	<u>30,538</u>
<i>Net Change in Fund Balance</i>	112,555	42,333	106,676	64,343
<i>Fund Balance Beginning of Year</i>	939,016	939,016	939,016	-
Prior Year Encumbrances Appropriated	<u>934</u>	<u>934</u>	<u>934</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,052,505</u>	<u>\$ 982,283</u>	<u>\$ 1,046,626</u>	<u>\$ 64,343</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 24,347</u>	<u>\$ (653)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Fringe Benefits	10,000	10,000	4,313	5,687
Materials and Supplies	13,000	18,000	10,830	7,170
Contractual Services	<u>27,000</u>	<u>32,000</u>	<u>24,615</u>	<u>7,385</u>
<i>Total Expenditures</i>	<u>50,000</u>	<u>60,000</u>	<u>39,758</u>	<u>20,242</u>
<i>Net Change in Fund Balance</i>	(25,000)	(35,000)	(15,411)	19,589
<i>Fund Balance Beginning of Year</i>	39,111	39,111	39,111	-
Prior Year Encumbrances Appropriated	<u>125</u>	<u>125</u>	<u>125</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 14,236</u></u>	<u><u>\$ 4,236</u></u>	<u><u>\$ 23,825</u></u>	<u><u>\$ 19,589</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Common Pleas Special Probation Fund*  
*For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	<u>\$ 1,500</u>	<u>\$ 8,089</u>	<u>\$ 8,629</u>	<u>\$ 540</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Fringe Benefits	-	4,579	4,577	2
Materials and Supplies	-	7,411	5,899	1,512
Contractual Services	-	7,660	3,893	3,767
<i>Total Expenditures</i>	<u>-</u>	<u>19,650</u>	<u>14,369</u>	<u>5,281</u>
<i>Net Change in Fund Balance</i>	1,500	(11,561)	(5,740)	5,821
<i>Fund Balance Beginning of Year</i>	<u>11,601</u>	<u>11,601</u>	<u>11,601</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 13,101</u></u>	<u><u>\$ 40</u></u>	<u><u>\$ 5,861</u></u>	<u><u>\$ 5,821</u></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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 105,000	\$ 95,000	\$ 94,239	\$ (761)
Other	-	-	223	223
<i>Total Revenues</i>	<u>105,000</u>	<u>95,000</u>	<u>94,462</u>	<u>(538)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Personal Services	62,464	69,645	69,644	1
Fringe Benefits	28,942	30,525	27,123	3,402
Materials and Supplies	7,000	7,000	4,841	2,159
Contractual Services	3,000	3,000	2,051	949
<i>Total Expenditures</i>	<u>101,406</u>	<u>110,170</u>	<u>103,659</u>	<u>6,511</u>
<i>Net Change in Fund Balance</i>	3,594	(15,170)	(9,197)	5,973
<i>Fund Balance Beginning of Year</i>	<u>171,787</u>	<u>171,787</u>	<u>171,787</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 175,381</u>	<u>\$ 156,617</u>	<u>\$ 162,590</u>	<u>\$ 5,973</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, 2014*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$ 450,000	\$ 502,000	\$ 601,361	\$ 99,361
Intergovernmental	1,441,865	1,541,865	1,469,643	(72,222)
Other	200,000	200,000	202,396	2,396
<i>Total Revenues</i>	<u>2,091,865</u>	<u>2,243,865</u>	<u>2,273,400</u>	<u>29,535</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Personal Services	1,048,198	1,048,198	1,020,423	27,775
Fringe Benefits	402,080	421,080	394,429	26,651
Materials and Supplies	32,800	44,682	28,021	16,661
Contractual Services	355,604	360,964	350,394	10,570
Other	2,000	2,000	-	2,000
<i>Total Expenditures</i>	<u>1,840,682</u>	<u>1,876,924</u>	<u>1,793,267</u>	<u>83,657</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>251,183</u>	<u>366,941</u>	<u>480,133</u>	<u>113,192</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	150,000	150,000	75,000	(75,000)
Transfers Out	(660,000)	(660,000)	(477,060)	182,940
<i>Total Other Financing Sources (Uses)</i>	<u>(510,000)</u>	<u>(510,000)</u>	<u>(402,060)</u>	<u>107,940</u>
<i>Net Change in Fund Balance</i>	(258,817)	(143,059)	78,073	221,132
<i>Fund Balance Beginning of Year</i>	282,924	282,924	282,924	-
Prior Year Encumbrances Appropriated	86,501	86,501	86,501	-
<i>Fund Balance End of Year</i>	<u>\$ 110,608</u>	<u>\$ 226,366</u>	<u>\$ 447,498</u>	<u>\$ 221,132</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 550	\$ 550	\$ 562	\$ 12
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Materials and Supplies	1,000	986	-	986
Contractual Services	1,000	1,000	-	1,000
<i>Total Expenditures</i>	2,000	1,986	-	1,986
<i>Net Change in Fund Balance</i>	(1,450)	(1,436)	562	1,998
<i>Fund Balance Beginning of Year</i>	1,437	1,437	1,437	-
<i>Fund Balance (Deficit) End of Year</i>	\$ (13)	\$ 1	\$ 1,999	\$ 1,998

**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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$ 31,000	\$ 27,000	\$ 26,466	\$ (534)
Other	-	-	40	40
<i>Total Revenues</i>	<u>31,000</u>	<u>27,000</u>	<u>26,506</u>	<u>(494)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Fringe Benefits	10,000	10,000	5,644	4,356
Materials and Supplies	20,000	23,462	12,666	10,796
Contractual Services	<u>23,500</u>	<u>35,500</u>	<u>29,168</u>	<u>6,332</u>
<i>Total Expenditures</i>	<u>53,500</u>	<u>68,962</u>	<u>47,478</u>	<u>21,484</u>
<i>Net Change in Fund Balance</i>	(22,500)	(41,962)	(20,972)	20,990
<i>Fund Balance Beginning of Year</i>	67,383	67,383	67,383	-
Prior Year Encumbrances Appropriated	<u>3,470</u>	<u>3,470</u>	<u>3,470</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 48,353</u>	<u>\$ 28,891</u>	<u>\$ 49,881</u>	<u>\$ 20,990</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 18,000	\$ 19,000	\$ 20,097	\$ 1,097
<b>Expenditures</b>				
Current:				
Health				
Contractual Services	35,000	35,000	19,851	15,149
<i>Net Change in Fund Balance</i>	(17,000)	(16,000)	246	16,246
<i>Fund Balance Beginning of Year</i>	23,065	23,065	23,065	-
<i>Fund Balance End of Year</i>	<u>\$ 6,065</u>	<u>\$ 7,065</u>	<u>\$ 23,311</u>	<u>\$ 16,246</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,395</u>	<u>\$ 395</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial				
Materials and Supplies	300	300	-	300
Contractual Services	10,000	22,000	22,000	-
Fringe Benefits and Insurance	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Expenditures</i>	<u>11,300</u>	<u>22,300</u>	<u>22,000</u>	<u>300</u>
<i>Net Change in Fund Balance</i>	(1,300)	(12,300)	(11,605)	695
<i>Fund Balance Beginning of Year</i>	5,369	5,369	5,369	-
Prior Year Encumbrances Appropriated	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 15,069</u></u>	<u><u>\$ 4,069</u></u>	<u><u>\$ 4,764</u></u>	<u><u>\$ 695</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Drivers Alcohol Treatment Fund*  
*For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$ 13,500	\$ 28,000	\$ 28,657	\$ 657
Intergovernmental	-	-	97	97
<i>Total Revenues</i>	<u>13,500</u>	<u>28,000</u>	<u>28,754</u>	<u>754</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Eastern County Court				
Contractual Services	50,000	50,000	2,304	47,696
Western County Court				
Contractual Services	<u>8,000</u>	<u>8,000</u>	<u>2,560</u>	<u>5,440</u>
<i>Total Expenditures</i>	<u>58,000</u>	<u>58,000</u>	<u>4,864</u>	<u>53,136</u>
<i>Net Change in Fund Balance</i>	(44,500)	(30,000)	23,890	53,890
<i>Fund Balance Beginning of Year</i>	<u>153,406</u>	<u>153,406</u>	<u>153,406</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 108,906</u>	<u>\$ 123,406</u>	<u>\$ 177,296</u>	<u>\$ 53,890</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, 2014*

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



**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ohio Crime Victims Fund*  
*For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 70,000	\$ 53,987	\$ 57,133	\$ 3,146
Contributions and Donations	-	-	200	200
Other	-	-	183	183
<b>Total Revenues</b>	<u>70,000</u>	<u>53,987</u>	<u>57,516</u>	<u>3,529</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	46,426	46,426	46,426	-
Fringe Benefits	31,847	33,347	33,068	279
Materials and Supplies	778	4,447	3,920	527
<b>Total Expenditures</b>	<u>79,051</u>	<u>84,220</u>	<u>83,414</u>	<u>806</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,051)	(30,233)	(25,898)	4,335
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	26,561	26,561	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>26,561</u>	<u>26,561</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(9,051)	(3,672)	663	4,335
<b>Fund Balance Beginning of Year</b>	4,986	4,986	4,986	-
Prior Year Encumbrances Appropriated	587	587	587	-
<b>Fund Balance (Deficit) End of Year</b>	<u>\$ (3,478)</u>	<u>\$ 1,901</u>	<u>\$ 6,236</u>	<u>\$ 4,335</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 75,000	\$ 99,376	\$ 99,376	\$ -
Other	-	3,263	3,264	1
<i>Total Revenues</i>	<u>75,000</u>	<u>102,639</u>	<u>102,640</u>	<u>1</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	-	59,877	59,876	1
Fringe Benefits	-	10,280	9,538	742
Other	-	536	536	-
<i>Total Expenditures</i>	<u>-</u>	<u>70,693</u>	<u>69,950</u>	<u>743</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	75,000	31,946	32,690	744
<b>Other Financing Sources (Uses)</b>				
Advances In	-	-	3,668	3,668
Advances Out	-	(24,500)	(24,500)	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>(24,500)</u>	<u>(20,832)</u>	<u>3,668</u>
<i>Net Change in Fund Balance</i>	75,000	7,446	11,858	4,412
<i>Fund Balance Beginning of Year</i>	<u>377</u>	<u>377</u>	<u>377</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 75,377</u>	<u>\$ 7,823</u>	<u>\$ 12,235</u>	<u>\$ 4,412</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 343,519	\$ 358,651	\$ 358,651	\$ -
Other	-	-	801	801
<i>Total Revenues</i>	<u>343,519</u>	<u>358,651</u>	<u>359,452</u>	<u>801</u>
<b>Expenditures</b>				
Current:				
Public Safety				
Personal Services	225,666	241,085	228,378	12,707
Fringe Benefits	67,929	80,212	69,680	10,532
Materials and Supplies	-	4,065	3,734	331
Contractual Services	49,926	58,056	43,298	14,758
Other	-	3,126	3,124	2
<i>Total Expenditures</i>	<u>343,521</u>	<u>386,544</u>	<u>348,214</u>	<u>38,330</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2)	(27,893)	11,238	39,131
<b>Other Financing Sources (Uses)</b>				
Advances In	-	1,053	1,053	-
<i>Total Other Financing Sources</i>	<u>-</u>	<u>1,053</u>	<u>1,053</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(2)	(26,840)	12,291	39,131
<i>Fund Balance at Beginning of Year</i>	<u>41,207</u>	<u>41,207</u>	<u>41,207</u>	<u>-</u>
<i>Fund Balance at End of Year</i>	<u>\$ 41,205</u>	<u>\$ 14,367</u>	<u>\$ 53,498</u>	<u>\$ 39,131</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ -	\$ -	\$ 280	\$ 280
Intergovernmental	530,000	624,050	624,049	(1)
Other	-	-	2,165	2,165
<i>Total Revenues</i>	<u>530,000</u>	<u>624,050</u>	<u>626,494</u>	<u>2,444</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	174,065	404,201	353,951	50,250
Fringe Benefits	123,870	293,179	162,456	130,723
Materials and Supplies	17,500	55,156	13,698	41,458
Contractual Services	9,000	38,756	21,391	17,365
<i>Total Expenditures</i>	<u>324,435</u>	<u>791,292</u>	<u>551,496</u>	<u>239,796</u>
<i>Net Change in Fund Balance</i>	205,565	(167,242)	74,998	242,240
<i>Fund Balance Beginning of Year</i>	317,550	317,550	317,550	-
Prior Year Encumbrances Appropriated	<u>5,875</u>	<u>5,875</u>	<u>5,875</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 528,990</u>	<u>\$ 156,183</u>	<u>\$ 398,423</u>	<u>\$ 242,240</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 1,349,000	\$ 924,000	\$ 924,165	\$ 165
Other	<u>1,000</u>	<u>1,000</u>	<u>132</u>	<u>(868)</u>
<i>Total Revenues</i>	<u>1,350,000</u>	<u>925,000</u>	<u>924,297</u>	<u>(703)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Fringe Benefits	275,000	-	-	-
Materials and Supplies	5,000	25,000	13,291	11,709
Contractual Services	10,000	271,000	266,175	4,825
Other	<u>610,000</u>	<u>207,500</u>	<u>199,626</u>	<u>7,874</u>
<i>Total Expenditures</i>	<u>900,000</u>	<u>503,500</u>	<u>479,092</u>	<u>24,408</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	450,000	421,500	445,205	(25,111)
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	1,000	1,000
Transfers Out	<u>(450,000)</u>	<u>(450,000)</u>	<u>(447,732)</u>	<u>(2,268)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(450,000)</u>	<u>(450,000)</u>	<u>(446,732)</u>	<u>(1,268)</u>
<i>Net Change in Fund Balance</i>	-	(28,500)	(1,527)	(26,379)
<i>Fund Balance Beginning of Year</i>	18,808	18,808	18,808	-
Prior Year Encumbrances Appropriated	<u>27,500</u>	<u>27,500</u>	<u>27,500</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 46,308</u>	<u>\$ 17,808</u>	<u>\$ 44,781</u>	<u>\$ 26,973</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, 2014*

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget
				Positive
				(Negative)
<b>Revenues</b>				
Intergovernmental	\$ 40,000	\$ 33,000	\$ 32,494	\$ (506)
Other	-	-	36	36
<i>Total Revenues</i>	<u>40,000</u>	<u>33,000</u>	<u>32,530</u>	<u>(470)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	30,000	13,900	2,095	11,805
Fringe Benefits	6,780	6,780	696	6,084
Contractual Services	25,000	48,100	46,507	1,593
<i>Total Expenditures</i>	<u>61,780</u>	<u>68,780</u>	<u>49,298</u>	<u>19,482</u>
<i>Net Change in Fund Balance</i>	(21,780)	(35,780)	(16,768)	19,012
<i>Fund Balance Beginning of Year</i>	<u>50,718</u>	<u>50,718</u>	<u>50,718</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 28,938</u>	<u>\$ 14,938</u>	<u>\$ 33,950</u>	<u>\$ 19,012</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 162,000	\$ 175,126	\$ 175,209	\$ 83
Other	-	-	425	425
<i>Total Revenues</i>	<u>162,000</u>	<u>175,126</u>	<u>175,634</u>	<u>508</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	74,460	93,652	93,651	1
Fringe Benefits	48,057	20,956	19,954	1,002
Materials and Supplies	24,000	62,689	43,083	19,606
<i>Total Expenditures</i>	<u>146,517</u>	<u>177,297</u>	<u>156,688</u>	<u>20,609</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	15,483	(2,171)	18,946	20,692
<b>Other Financing Sources (Uses)</b>				
Advances Out	-	(9,500)	(9,500)	-
<i>Net Change in Fund Balance</i>	15,483	(11,671)	9,446	20,692
<i>Fund Balance Beginning of Year</i>	<u>47,284</u>	<u>47,284</u>	<u>47,284</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 62,767</u>	<u>\$ 35,613</u>	<u>\$ 56,730</u>	<u>\$ 20,692</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, 2014*

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



**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Adult Drug Court Department of Justice Grant Fund*  
*For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	<u>\$ -</u>	<u>\$ 54,000</u>	<u>\$ 53,735</u>	<u>\$ (265)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	33,280	34,279	34,278	1
Fringe Benefits	5,326	8,549	5,328	3,221
Materials and Supplies	3,000	7,626	5,931	1,695
Contractual Services	<u>14,575</u>	<u>36,505</u>	<u>21,695</u>	<u>14,810</u>
<i>Total Expenditures</i>	<u>56,181</u>	<u>86,959</u>	<u>67,232</u>	<u>19,727</u>
<i>Net Change in Fund Balance</i>	(56,181)	(32,959)	(13,497)	19,462
<i>Fund Balance Beginning of Year</i>	<u>35,683</u>	<u>35,683</u>	<u>35,683</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ (20,498)</u></u>	<u><u>\$ 2,724</u></u>	<u><u>\$ 22,186</u></u>	<u><u>\$ 19,462</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 4,000	\$ 3,515	\$ (485)
Other	-	-	59	59
<i>Total Revenues</i>	<u>-</u>	<u>4,000</u>	<u>3,574</u>	<u>(426)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	-	4,000	5,064	(1,064)
Fringe Benefits	-	1,000	1,264	(264)
<i>Total Expenditures</i>	<u>-</u>	<u>5,000</u>	<u>6,328</u>	<u>(1,328)</u>
<i>Net Change in Fund Balance</i>	-	(1,000)	(2,754)	(1,754)
<i>Fund Balance Beginning of Year</i>	<u>6,585</u>	<u>6,585</u>	<u>6,585</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 6,585</u>	<u>\$ 5,585</u>	<u>\$ 3,831</u>	<u>\$ (1,754)</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 340,000	\$ 210,000	\$ 209,856	\$ (144)
Interest	-	-	1	1
<i>Total Revenues</i>	<u>340,000</u>	<u>210,000</u>	<u>209,857</u>	<u>(143)</u>
<b>Expenditures</b>				
Current:				
Health:				
Contractual Services	<u>350,000</u>	<u>210,470</u>	<u>209,854</u>	<u>616</u>
<i>Net Change in Fund Balance</i>	(10,000)	(470)	3	473
<i>Fund Balance Beginning of Year</i>	<u>471</u>	<u>471</u>	<u>471</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (9,529)</u>	<u>\$ 1</u>	<u>\$ 474</u>	<u>\$ 473</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ 26,000	\$ -	\$ -	\$ -
Other	-	27,500	27,542	42
<i>Total Revenues</i>	<u>26,000</u>	<u>27,500</u>	<u>27,542</u>	<u>42</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Fringe Benefits	19,000	39,000	12,222	26,778
Materials and Supplies	2,500	2,500	1,791	709
Contractual Services	38,000	18,000	17,000	1,000
<i>Total Expenditures</i>	<u>59,500</u>	<u>59,500</u>	<u>31,013</u>	<u>28,487</u>
<i>Net Change in Fund Balance</i>	(33,500)	(32,000)	(3,471)	28,529
<i>Fund Balance Beginning of Year</i>	<u>66,619</u>	<u>66,619</u>	<u>66,619</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 33,119</u>	<u>\$ 34,619</u>	<u>\$ 63,148</u>	<u>\$ 28,529</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, 2014*

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget
				Positive
				(Negative)
<b>Revenues</b>				
Intergovernmental	\$ 65,000	\$ 65,000	\$ 17,598	\$ (47,402)
Other	<u>45,000</u>	<u>45,000</u>	<u>87,686</u>	<u>42,686</u>
<i>Total Revenues</i>	<u>110,000</u>	<u>110,000</u>	<u>105,284</u>	<u>(4,716)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Contractual Services	<u>80,000</u>	<u>144,000</u>	<u>129,429</u>	<u>14,571</u>
<i>Net Change in Fund Balance</i>	30,000	(34,000)	(24,145)	9,855
<i>Fund Balance Beginning of Year</i>	<u>34,507</u>	<u>34,507</u>	<u>34,507</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 64,507</u></u>	<u><u>\$ 507</u></u>	<u><u>\$ 10,362</u></u>	<u><u>\$ 9,855</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, 2014*

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget
				Positive
				(Negative)
<b>Revenues</b>				
Intergovernmental	\$ 75,000	\$ 147,000	\$ 146,909	\$ (91)
Other	-	-	107	107
<i>Total Revenues</i>	<u>75,000</u>	<u>147,000</u>	<u>147,016</u>	<u>16</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Personal Services	30,000	30,000	23,297	6,703
Fringe Benefits	22,100	22,100	9,452	12,648
Materials and Supplies	5,000	25,000	11,462	13,538
Contractual Services	<u>80,000</u>	<u>80,000</u>	<u>64,385</u>	<u>15,615</u>
<i>Total Expenditures</i>	<u>137,100</u>	<u>157,100</u>	<u>108,596</u>	<u>48,504</u>
<i>Net Change in Fund Balance</i>	(62,100)	(10,100)	38,420	48,520
<i>Fund Balance Beginning of Year</i>	148,490	148,490	148,490	-
Prior Year Encumbrances Appropriated	<u>240</u>	<u>240</u>	<u>240</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 86,630</u>	<u>\$ 138,630</u>	<u>\$ 187,150</u>	<u>\$ 48,520</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$ 34,789	\$ 31,239	\$ 25,523	\$ (5,716)
Other	-	80,692	85,464	4,772
<i>Total Revenues</i>	<u>34,789</u>	<u>111,931</u>	<u>110,987</u>	<u>(944)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive				
Contractual Services	<u>418,000</u>	<u>533,000</u>	<u>532,151</u>	<u>849</u>
<i>Net Change in Fund Balance</i>	(383,211)	(421,069)	(421,164)	(95)
<i>Fund Balance Beginning of Year</i>	<u>474,541</u>	<u>474,541</u>	<u>474,541</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 91,330</u></u>	<u><u>\$ 53,472</u></u>	<u><u>\$ 53,377</u></u>	<u><u>\$ (95)</u></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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ -	\$ 27,000	\$ 27,098	\$ 98
<b>Expenditures</b>				
Current:				
Public Safety:				
Personal Services	-	8,800	8,530	270
Fringe Benefits	-	1,536	1,318	218
Contractual Services	-	14,000	10,096	3,904
<i>Total Expenditures</i>	-	24,336	19,944	4,392
<i>Excess of Revenues Over (Under) Expenditures</i>	-	2,664	7,154	4,490
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	25,028	25,028	-
<i>Net Change in Fund Balance</i>	-	27,692	32,182	4,490
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 27,692</u>	<u>\$ 32,182</u>	<u>\$ 4,490</u>



**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Court OVI/IDAM Fund*  
*For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150</u>	<u>\$ 150</u>
<i>Net Change in Fund Balance</i>	-	-	150	150
<i>Fund Balance Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 150</u></u>	<u><u>\$ 150</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Clerk of Court OVI/IDAM Fund*  
*For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>		Variance with
	<u>Original</u>	<u>Final</u>	<u>Final Budget</u>
			<u>Positive</u>
			<u>(Negative)</u>
<b>Revenues</b>			
Intergovernmental	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150</u>
<i>Net Change in Fund Balance</i>	-	-	150
<i>Fund Balance Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 150</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*SMART Grant Fund*  
*For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 165,000	\$ 165,000	\$ -
<b>Expenditures</b>				
Current:				
Public Safety:				
Contractual Services	-	165,000	165,000	-
<i>Net Change in Fund Balance</i>	-	-	-	-
<i>Fund Balance Beginning of Year</i>	-	-	-	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Obligation Bond Retirement Fund*  
*For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$ 832,808	\$ 832,808	\$ 833,382	\$ 574
Intergovernmental	257,067	257,067	259,250	2,183
Other	-	-	18,484	18,484
<i>Total Revenues</i>	<u>1,089,875</u>	<u>1,089,875</u>	<u>1,111,116</u>	<u>21,241</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	-	707,500	707,500	-
Interest and Fiscal Charges	-	648,649	648,645	4
<i>Total Debt Service</i>	<u>-</u>	<u>1,356,149</u>	<u>1,356,145</u>	<u>4</u>
<i>Total Expenditures</i>	<u>-</u>	<u>1,356,149</u>	<u>1,356,145</u>	<u>4</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,089,875</u>	<u>(266,274)</u>	<u>(245,029)</u>	<u>21,245</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	546,500	227,888	201,683	(26,205)
<i>Total Other Financing Sources (Uses)</i>	<u>546,500</u>	<u>227,888</u>	<u>201,683</u>	<u>(26,205)</u>
<i>Net Change in Fund Balance</i>	1,636,375	(38,386)	(43,346)	(4,960)
<i>Fund Balance Beginning of Year</i>	<u>178,243</u>	<u>178,243</u>	<u>178,243</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 1,814,618</u></u>	<u><u>\$ 139,857</u></u>	<u><u>\$ 134,897</u></u>	<u><u>\$ (4,960)</u></u>

**Ashtabula County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Permanent Improvement Fund*  
*For the Year Ended December 31, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,517</u>	<u>\$ 1,517</u>
<b>Expenditures</b>				
Current:				
General Government:				
Contractual Services	100,000	102,327	75,556	26,771
Capital Outlay:				
Contractual Services	<u>855,000</u>	<u>1,570,880</u>	<u>1,570,653</u>	<u>227</u>
<i>Total Expenditures</i>	<u>955,000</u>	<u>1,673,207</u>	<u>1,646,209</u>	<u>26,998</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(955,000)</u>	<u>(1,673,207)</u>	<u>(1,644,692)</u>	<u>28,515</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>-</u>	<u>464,800</u>	<u>464,800</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(955,000)</u>	<u>(1,208,407)</u>	<u>(1,179,892)</u>	<u>28,515</u>
<i>Fund Balance Beginning of Year</i>	<u>1,462,835</u>	<u>1,462,835</u>	<u>1,462,835</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>644,225</u>	<u>644,225</u>	<u>644,225</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 1,152,060</u></u>	<u><u>\$ 898,653</u></u>	<u><u>\$ 927,168</u></u>	<u><u>\$ 28,515</u></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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$ -	\$ 500	\$ 648	\$ 148
<b>Expenditures</b>				
Human Services:				
Other	-	1,444,931	515,023	929,908
<i>Net Change in Fund Balance</i>	-	(1,444,431)	(514,375)	930,056
<i>Fund Balance Beginning of Year</i>	1,761,060	1,761,060	1,761,060	-
Prior Year Encumbrances Appropriated	244,930	244,930	244,930	-
<i>Fund Balance End of Year</i>	<u>\$ 2,005,990</u>	<u>\$ 561,559</u>	<u>\$ 1,491,615</u>	<u>\$ 930,056</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, 2014*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$ 141,100	\$ 155,100	\$ 157,261	\$ 2,161
Other	-	-	218	218
<i>Total Revenues</i>	<u>141,100</u>	<u>155,100</u>	<u>157,479</u>	<u>2,379</u>
<b>Expenditures</b>				
Current:				
General Government				
Judicial				
Personal Services	70,220	81,022	79,414	1,608
Fringe Benefits	33,302	31,391	27,680	3,711
Contractual Services	120,000	131,958	39,493	92,465
Materials and Supplies	<u>26,500</u>	<u>23,886</u>	<u>10,561</u>	<u>13,325</u>
<i>Total Expenditures</i>	<u>250,022</u>	<u>268,257</u>	<u>157,148</u>	<u>111,109</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(108,922)	(113,157)	331	113,488
<b>Other Financing Sources (Uses)</b>				
Advances In	<u>-</u>	<u>4,073</u>	<u>6,200</u>	<u>2,127</u>
<i>Net Change in Fund Balance</i>	(108,922)	(109,084)	6,531	115,615
<i>Fund Balance Beginning of Year</i>	252,084	252,084	252,084	-
Prior Year Encumbrances Appropriated	<u>6,670</u>	<u>6,670</u>	<u>6,670</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 149,832</u></u>	<u><u>\$ 149,670</u></u>	<u><u>\$ 265,285</u></u>	<u><u>\$ 115,615</u></u>

## Combining Statements – Fiduciary Funds

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

### Private Purpose Trust Funds

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

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

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

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

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

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

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

### Agency Funds

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

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

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

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

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



## Agency Funds (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

*Law Library*  
*Significant Areas*  
*Insurances*

**Ashtabula County, Ohio**  
*Combining Statement of Net Position*  
*Private Purpose Trust Funds*  
*December 31, 2014*

	Board of Developmental Disabilities	Children's Trust	County Trust
<b>Assets:</b>			
Equity in pooled cash and cash equivalents	\$ 299,967	\$ 50,084	\$ -
Cash in segregated accounts	-	153,274	43,205
Receivables:			
Accounts	-	1,350	-
Total assets	<u>299,967</u>	<u>204,708</u>	<u>43,205</u>
<b>Liabilities:</b>			
Accounts payable	<u>315</u>	<u>-</u>	<u>-</u>
<b>Net position:</b>			
Held in trust for Nursing Home	-	-	-
Held in trust for Children's Services	-	204,708	-
Held in trust for Developmental Disabilities	299,652	-	-
Held in trust for Law Enforcement	-	-	-
Held in trust for Scholarship	-	-	43,205
Total net position	<u><u>\$ 299,652</u></u>	<u><u>\$ 204,708</u></u>	<u><u>\$ 43,205</u></u>

**Ashtabula County, Ohio**  
*Combining Statement of Net Position*  
*Private Purpose Trust Funds*  
*December 31, 2014*

	County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 3,999	\$ 46,563	\$ 400,613
Cash in segregated accounts	21,493	88,304	-	306,276
Receivables:				
Accounts	-	-	-	1,350
Total assets	21,493	92,303	46,563	708,239
<b>Liabilities:</b>				
Accounts payable	-	-	-	315
<b>Net position:</b>				
Held in trust for Nursing Home	-	-	46,563	46,563
Held in trust for Children's Services	-	-	-	204,708
Held in trust for Developmental Disabilities	-	-	-	299,652
Held in trust for Law Enforcement	-	92,303	-	92,303
Held in trust for Scholarship	21,493	-	-	64,698
Total net position	\$ 21,493	\$ 92,303	\$ 46,563	\$ 707,924

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Net Position*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2014*

	Board of Developmental Disabilities	Children's Trust	County Trust
<b>Additions:</b>			
Investment income	\$ 588	\$ 1,822	\$ 1,253
Contributions and donations	14,947	14,133	-
Other	-	5,100	-
Total additions	<u>15,535</u>	<u>21,055</u>	<u>1,253</u>
<b>Deductions:</b>			
Contractual services	2,975	7,537	-
Materials and supplies	3,770	-	-
Other operating expenses	-	11,258	427
Total deductions	<u>6,745</u>	<u>18,795</u>	<u>427</u>
Change in net position	8,790	2,260	826
<b>Net position at beginning of year</b>	<u>290,862</u>	<u>202,448</u>	<u>42,379</u>
<b>Net position at end of year</b>	<u><u>\$ 299,652</u></u>	<u><u>\$ 204,708</u></u>	<u><u>\$ 43,205</u></u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Net Position*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2014*

	County Home Resident Trust	Law Enforcement	Nursing Home Memorial Foundation	Total
<b>Additions:</b>				
Investment income	\$ 20	\$ 23	\$ 93	\$ 3,799
Contributions and donations	607,937	66,531	-	703,548
Other	-	-	-	5,100
Total additions	607,957	66,554	93	712,447
<b>Deductions:</b>				
Contractual services	-	-	-	10,512
Materials and supplies	-	-	-	3,770
Other operating expenses	606,968	105,522	-	724,175
Total deductions	606,968	105,522	-	738,457
Change in net position	989	(38,968)	93	(26,010)
<b>Net position at beginning of year</b>	20,504	131,271	46,470	733,934
<b>Net position at end of year</b>	<u>\$ 21,493</u>	<u>\$ 92,303</u>	<u>\$ 46,563</u>	<u>\$ 707,924</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2014*

	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014
<b>District Board of Health</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 1,549,319	\$ 1,606,784	\$ 1,722,430	\$ 1,433,673
Accounts receivable	640	-	640	-
Total assets	<u>\$ 1,549,959</u>	<u>\$ 1,606,784</u>	<u>\$ 1,723,070</u>	<u>\$ 1,433,673</u>
<b>Liabilities:</b>				
Accounts payable	\$ 17,620	\$ -	\$ 17,620	\$ -
Intergovernmental payable	89,119	13,146	89,119	13,146
Undistributed monies	1,400,177	1,543,990	1,573,288	1,370,879
Accrued wages and benefits	43,043	49,648	43,043	49,648
Total liabilities	<u>\$ 1,549,959</u>	<u>\$ 1,606,784</u>	<u>\$ 1,723,070</u>	<u>\$ 1,433,673</u>
<b>Ashtabula County Metroparks</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	<u>\$ 54,092</u>	<u>\$ 16,979</u>	<u>\$ 22,331</u>	<u>\$ 48,740</u>
<b>Liabilities:</b>				
Accounts payable	\$ 541	\$ -	\$ 541	\$ -
Intergovernmental payable	32	30	32	30
Undistributed monies	53,519	16,949	21,758	48,710
Total liabilities	<u>\$ 54,092</u>	<u>\$ 16,979</u>	<u>\$ 22,331</u>	<u>\$ 48,740</u>
<b>Soil and Water</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 82,573	\$ 150,410	\$ 127,748	\$ 105,235
Intergovernmental receivable	8,023	-	8,023	-
Total assets	<u>\$ 90,596</u>	<u>\$ 150,410</u>	<u>\$ 135,771</u>	<u>\$ 105,235</u>
<b>Liabilities:</b>				
Intergovernmental payable	\$ 1,151	\$ 998	\$ 1,151	\$ 998
Undistributed monies	85,664	145,994	130,839	100,819
Accrued wages and benefits	3,781	3,418	3,781	3,418
Total liabilities	<u>\$ 90,596</u>	<u>\$ 150,410</u>	<u>\$ 135,771</u>	<u>\$ 105,235</u>
<b>Family and Children First</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 52,046	\$ 123,712	\$ 100,376	\$ 75,382
Accounts receivable	-	4,700	-	4,700
Total assets	<u>\$ 52,046</u>	<u>\$ 128,412</u>	<u>\$ 100,376</u>	<u>\$ 80,082</u>
<b>Liabilities:</b>				
Accounts payable	\$ 2,705	\$ -	\$ 2,705	\$ -
Intergovernmental payable	559	560	559	560
Undistributed monies	46,936	125,843	95,266	77,513
Accrued wages and benefits	1,846	2,009	1,846	2,009
Total liabilities	<u>\$ 52,046</u>	<u>\$ 128,412</u>	<u>\$ 100,376</u>	<u>\$ 80,082</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2014*

	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014
<b>Escheated</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 5,599	\$ 7,476	\$ 13,075	\$ -
<b>Liabilities:</b>				
Undistributed monies	\$ 5,599	\$ 7,476	\$ 13,075	\$ -
<b>Wildlife Conservation-Schools</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 4,003	\$ 4,003	\$ -
<b>Liabilities:</b>				
Undistributed monies	\$ -	\$ 4,003	\$ 4,003	\$ -
<b>Metropolitan Housing Authority</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 33,334	\$ 40,283	\$ 33,334	\$ 40,283
<b>Liabilities:</b>				
Undistributed monies	\$ 33,334	\$ 40,283	\$ 33,334	\$ 40,283
<b>Ashtabula City Permit Fees</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 2,000	\$ 5,000	\$ 7,000	\$ -
<b>Liabilities:</b>				
Intergovernmental payable	\$ 2,000	\$ 5,000	\$ 7,000	\$ -
<b>Inmate Agency</b>				
<b>Assets:</b>				
Cash in segregated accounts	\$ 11,167	\$ 221,613	\$ 182,135	\$ 50,645
<b>Liabilities:</b>				
Undistributed monies	\$ 11,167	\$ 221,613	\$ 182,135	\$ 50,645

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2014*

	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014
<b>Undivided General Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 4,075,377	\$ 88,758,246	\$ 89,823,756	\$ 3,009,867
Receivables:				
Taxes	89,049,314	89,473,262	89,049,314	89,473,262
Special assessments	6,188,990	6,418,097	6,188,990	6,418,097
Total assets	<u>\$ 99,313,681</u>	<u>\$ 184,649,605</u>	<u>\$ 185,062,060</u>	<u>\$ 98,901,226</u>
<b>Liabilities:</b>				
Intergovernmental payable	<u>\$ 99,313,681</u>	<u>\$ 184,649,605</u>	<u>\$ 185,062,060</u>	<u>\$ 98,901,226</u>
<b>Undivided Local Government</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,130,799	\$ 2,130,799	\$ -
Intergovernmental receivable	556,075	711,004	556,075	711,004
Total assets	<u>\$ 556,075</u>	<u>\$ 2,841,803</u>	<u>\$ 2,686,874</u>	<u>\$ 711,004</u>
<b>Liabilities:</b>				
Intergovernmental payable	<u>\$ 556,075</u>	<u>\$ 2,841,803</u>	<u>\$ 2,686,874</u>	<u>\$ 711,004</u>
<b>Undivided Personal Property Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,338,305	\$ 2,336,475	\$ 1,830
<b>Liabilities:</b>				
Intergovernmental payable	<u>\$ -</u>	<u>\$ 2,338,305</u>	<u>\$ 2,336,475</u>	<u>\$ 1,830</u>
<b>Library and Local Government</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,856,409	\$ 2,856,409	\$ -
Intergovernmental receivable	1,524,774	1,487,143	1,524,774	1,487,143
Total assets	<u>\$ 1,524,774</u>	<u>\$ 4,343,552</u>	<u>\$ 4,381,183</u>	<u>\$ 1,487,143</u>
<b>Liabilities:</b>				
Intergovernmental payable	<u>\$ 1,524,774</u>	<u>\$ 4,343,552</u>	<u>\$ 4,381,183</u>	<u>\$ 1,487,143</u>
<b>Economic Development</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 32,883	\$ 797,787	\$ 790,966	\$ 39,704
Receivables:				
Taxes	72,413	43,760	72,413	43,760
Total assets	<u>\$ 105,296</u>	<u>\$ 841,547</u>	<u>\$ 863,379</u>	<u>\$ 83,464</u>
<b>Liabilities:</b>				
Intergovernmental payable	<u>\$ 105,296</u>	<u>\$ 841,547</u>	<u>\$ 863,379</u>	<u>\$ 83,464</u>



**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2014*

	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014
<b>Ohio Elections Commission</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 110	\$ 820	\$ 850	\$ 80
<b>Liabilities:</b>				
Undistributed monies	\$ 110	\$ 820	\$ 850	\$ 80
<b>Auto License</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 968,782	\$ 968,782	\$ -
Intergovernmental receivable	465,977	486,658	465,977	486,658
Total assets	\$ 465,977	\$ 1,455,440	\$ 1,434,759	\$ 486,658
<b>Liabilities:</b>				
Intergovernmental payable	\$ 465,977	\$ 1,455,440	\$ 1,434,759	\$ 486,658
<b>Cigarette Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 337	\$ 16,534	\$ 16,472	\$ 399
<b>Liabilities:</b>				
Intergovernmental payable	\$ 337	\$ 16,534	\$ 16,472	\$ 399
<b>Township Gas Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,348,986	\$ 2,348,986	\$ -
Intergovernmental receivable	-	1,137,580	-	1,137,580
Total assets	\$ -	\$ 3,486,566	\$ 2,348,986	\$ 1,137,580
<b>Liabilities:</b>				
Intergovernmental payable	\$ -	\$ 3,486,566	\$ 2,348,986	\$ 1,137,580
<b>Trailer Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 53,608	\$ 511,949	\$ 461,118	\$ 104,439
<b>Liabilities:</b>				
Intergovernmental payable	\$ 53,608	\$ 511,949	\$ 461,118	\$ 104,439

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2014*

	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014
<b>Unclaimed Forfeited Land</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 35,432	\$ 20,707	\$ 20,707	\$ 35,432
<b>Liabilities:</b>				
Undistributed monies	\$ 35,432	\$ 20,707	\$ 20,707	\$ 35,432
<b>Homestead and Rollback</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,179,291	\$ 2,179,291	\$ -
<b>Liabilities:</b>				
Intergovernmental payable	\$ -	\$ 2,179,291	\$ 2,179,291	\$ -
<b>Inheritance Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 64,674	\$ 62,744	\$ 120,920	\$ 6,498
<b>Liabilities:</b>				
Intergovernmental payable	\$ 64,649	\$ 62,744	\$ 120,895	\$ 6,498
Accrued wages and benefits	25	-	25	-
Total liabilities	\$ 64,674	\$ 62,744	\$ 120,920	\$ 6,498
<b>Prepayments</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 739,799	\$ 1,498,881	\$ 1,510,248	\$ 728,432
<b>Liabilities:</b>				
Intergovernmental payable	\$ 739,799	\$ 1,498,881	\$ 1,510,248	\$ 728,432
<b>Public Utility Property Tax Rollback</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ -	\$ 22,854	\$ 22,854	\$ -
<b>Liabilities:</b>				
Intergovernmental payable	\$ -	\$ 22,854	\$ 22,854	\$ -

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2014*

	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014
<b>Recorders Housing Trust</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 108,631	\$ 366,317	\$ 382,878	\$ 92,070
Accounts receivable	1,992	1,707	1,992	1,707
Total assets	<u>\$ 110,623</u>	<u>\$ 368,024</u>	<u>\$ 384,870</u>	<u>\$ 93,777</u>
<b>Liabilities:</b>				
Intergovernmental payable	<u>\$ 110,623</u>	<u>\$ 368,024</u>	<u>\$ 384,870</u>	<u>\$ 93,777</u>
<b>Public Defenders Indigent</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 1,399	\$ 30,497	\$ 28,798	\$ 3,098
Accounts receivable	4,335	714	4,335	714
Total assets	<u>\$ 5,734</u>	<u>\$ 31,211</u>	<u>\$ 33,133</u>	<u>\$ 3,812</u>
<b>Liabilities:</b>				
Undistributed monies	<u>\$ 5,734</u>	<u>\$ 31,211</u>	<u>\$ 33,133</u>	<u>\$ 3,812</u>
<b>Payroll Clearing</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	<u>\$ 333,781</u>	<u>\$ 3,355</u>	<u>\$ 24,237</u>	<u>\$ 312,899</u>
<b>Liabilities</b>				
Undistributed monies	\$ 63,283	\$ 3,355	\$ 24,219	\$ 42,419
Due to county funds	270,498	270,480	270,498	270,480
Total liabilities	<u>\$ 333,781</u>	<u>\$ 273,835</u>	<u>\$ 294,717</u>	<u>\$ 312,899</u>
<b>Court Agency</b>				
<b>Assets:</b>				
Cash in segregated accounts	<u>\$ 1,042,698</u>	<u>\$ 13,608,347</u>	<u>\$ 14,018,618</u>	<u>\$ 632,427</u>
<b>Liabilities:</b>				
Undistributed monies	<u>\$ 1,042,698</u>	<u>\$ 13,608,347</u>	<u>\$ 14,018,618</u>	<u>\$ 632,427</u>
<b>County Agency</b>				
<b>Assets:</b>				
Cash in segregated accounts	<u>\$ 296,146</u>	<u>\$ 3,614,760</u>	<u>\$ 3,314,302</u>	<u>\$ 596,604</u>
<b>Liabilities:</b>				
Undistributed monies	<u>\$ 296,146</u>	<u>\$ 3,614,760</u>	<u>\$ 3,314,302</u>	<u>\$ 596,604</u>

**Ashtabula County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2014*

	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014
<b>Law Library</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 1,526	\$ 5,861	\$ 5,861	\$ 1,526
<b>Liabilities:</b>				
Intergovernmental payable	\$ 1,526	\$ 5,861	\$ 5,861	\$ 1,526
<b>Significant Areas</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 26,170	\$ -	\$ -	\$ 26,170
<b>Liabilities:</b>				
Undistributed monies	\$ 26,170	\$ -	\$ -	\$ 26,170
<b>Veterans Service Donations</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 55	\$ -	\$ -	\$ 55
<b>Liabilities:</b>				
Undistributed monies	\$ 55	\$ -	\$ -	\$ 55
<b>Insurances</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 10,305	\$ -	\$ -	\$ 10,305
<b>Liabilities:</b>				
Undistributed monies	\$ 10,305	\$ -	\$ -	\$ 10,305
<b>All Agency Funds</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents	\$ 7,263,050	\$ 106,873,771	\$ 108,060,704	\$ 6,076,117
Cash in segregated accounts	1,350,011	17,444,720	17,515,055	1,279,676
Receivables:				
Taxes	89,121,727	89,517,022	89,121,727	89,517,022
Accounts	6,967	7,121	6,967	7,121
Special assessments	6,188,990	6,418,097	6,188,990	6,418,097
Intergovernmental receivable	2,554,849	3,822,385	2,554,849	3,822,385
Total assets	\$ 106,485,594	\$ 224,083,116	\$ 223,448,292	\$ 107,120,418
<b>Liabilities:</b>				
Accounts payable	\$ 20,866	\$ -	\$ 20,866	\$ -
Accrued wages and benefits	48,695	55,075	48,695	55,075
Intergovernmental payable	103,029,206	204,642,690	203,913,186	103,758,710
Undistributed monies	3,116,329	19,385,351	19,465,527	3,036,153
Due to county funds	270,498	270,480	270,498	270,480
Total liabilities	\$ 106,485,594	\$ 224,353,596	\$ 223,718,772	\$ 107,120,418

## STATISTICAL SECTION



# Statistical Section

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

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b>	<b>S2-S11</b>
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
<b>Revenue Capacity</b>	<b>S12-S21</b>
These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	
<b>Debt Capacity</b>	<b>S22-S29</b>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b>Economic and Demographic Information</b>	<b>S30-S31</b>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
<b>Operating Information</b>	<b>S32-S41</b>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the county provides and the activities it performs.	

**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)*

	2014	2013	2012	2011
<b>Governmental activities:</b>				
Net investment in capital assets	\$ 125,996,209	\$ 122,317,368	\$ 123,369,001	\$ 135,710,695
Restricted for:				
Capital projects	2,992,726	4,074,031	1,284,586	2,390,290
Debt service	279,711	995,630	1,194,320	253,459
Roads and bridges	5,221,166	5,829,894	5,791,537	6,317,483
Health and human services	15,785,503	16,598,845	15,277,537	18,348,911
Grant programs	4,854,973	4,458,717	4,042,124	1,200,598
Community development	3,926,805	3,004,823	3,154,886	2,416,172
Real estate assessment	1,668,971	1,489,928	1,574,592	1,419,519
Other purposes	3,815,585	4,773,744	4,698,041	4,358,241
Unrestricted	8,842,438	5,998,813	6,535,308	8,109,690
Total governmental activities net position	173,384,087	169,541,793	166,921,932	180,525,058
<b>Business-type activities:</b>				
Net investment in capital assets	16,273,676	16,090,901	16,012,657	3,404,685
Restricted	366,247	404,704	359,769	344,252
Unrestricted	8,245,815	7,127,112	6,695,620	6,381,201
Total Business-type activities net position	24,885,738	23,622,717	23,068,046	10,130,138
<b>Primary government:</b>				
Net investment in capital assets	142,269,885	138,408,269	139,381,658	139,115,380
Restricted	38,911,687	41,630,316	37,377,392	37,048,925
Unrestricted	17,088,253	13,125,925	13,230,928	14,490,891
Total primary government net position	\$ 198,269,825	\$ 193,164,510	\$ 189,989,978	\$ 190,655,196



2010	2009	2008	2007	2006	2005
\$ 134,226,345	\$ 137,122,688	\$ 135,049,540	\$ 133,999,696	\$ 128,591,643	\$ 125,931,071
3,694,675	666,692	790,308	844,498	943,053	923,666
505,297	687,368	407,429	397,070	755,084	626,640
6,407,851	6,253,834	5,922,220	5,951,246	9,379,732	5,350,634
17,196,985	17,179,567	19,323,983	19,032,291	17,215,325	17,133,607
1,399,989	830,363	851,049	1,149,051	2,705,315	3,313,251
2,293,903	3,579,217	3,577,127	3,570,583	3,766,802	3,666,714
1,145,082	1,009,387	983,919	1,249,690	1,240,866	947,279
3,838,439	2,853,738	4,048,017	3,734,793	3,626,156	2,747,532
6,000,615	4,629,122	4,036,741	5,384,058	4,655,255	4,376,912
176,709,181	174,811,976	174,990,333	175,312,976	172,879,231	165,017,306
2,467,945	1,244,470	2,304,505	3,758,145	3,624,698	7,316,052
163,472	163,472	299,129	124,161	390,000	-
6,565,924	5,661,111	5,481,304	5,415,399	5,411,735	2,696,361
9,197,341	7,069,053	8,084,938	9,297,705	9,426,433	10,012,413
136,694,290	138,367,158	137,354,045	137,757,841	132,216,341	133,247,123
36,645,693	33,223,638	36,203,181	36,053,383	40,022,333	34,709,323
12,566,539	10,290,233	9,518,045	10,799,457	10,066,990	7,073,273
\$ 185,906,522	\$ 181,881,029	\$ 183,075,271	\$ 184,610,681	\$ 182,305,664	\$ 175,029,719

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

	2014	2013	2012	2011
<b>Expenses:</b>				
Governmental activities:				
General government:				
Legislative and executive	\$ 10,305,234	\$ 10,247,854	\$ 9,958,961	\$ 9,414,588
Judicial	5,621,018	5,500,672	5,506,213	4,713,319
Public safety	10,173,458	9,283,900	9,190,013	8,303,651
Public works	8,923,032	7,139,746	6,736,690	7,212,773
Health	16,988,104	16,802,786	22,422,766	25,481,843
Human services	30,061,719	29,675,421	30,121,178	31,080,444
Conservation and recreation	262,862	289,418	253,148	235,974
Other	-	-	-	-
Interest and fiscal charges	643,325	1,325,783	195,518	327,197
Total governmental activities expenses	<u>82,978,752</u>	<u>80,265,580</u>	<u>84,384,487</u>	<u>86,769,789</u>
Business-type activities:				
Sewer	2,307,012	2,303,060	2,064,648	1,575,739
Water	3,954,211	3,801,011	3,836,641	3,830,847
Geneva State Park Lodge	1,085,669	1,043,156	1,676,823	2,036,233
Total business-type activities expenses	<u>7,346,892</u>	<u>7,147,227</u>	<u>7,578,112</u>	<u>7,442,819</u>
Total primary government expenses	<u>90,325,644</u>	<u>87,412,807</u>	<u>91,962,599</u>	<u>94,212,608</u>
<b>Program revenues:</b>				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive	3,947,024	2,973,958	2,980,968	3,150,425
Judicial	2,010,996	2,129,707	2,190,721	2,043,608
Public safety	1,693,111	2,795,781	2,419,632	2,956,235
Public works	341,125	589,198	494,801	92,803
Health	369,254	434,513	653,870	1,043,291
Human services	3,903,972	3,611,138	3,788,947	3,391,544
Conservation and recreation	-	-	-	-
Operating grants and contributions:				
General government:				
Legislative and executive	2,216,218	21,776	-	1,276,266
Judicial	491,399	18,000	-	-
Public safety	1,957,978	1,861,923	1,188,771	915,660
Public works	6,618,097	6,656,231	5,849,128	1,351
Health	6,860,966	6,702,459	12,127,970	18,851,089
Human services	17,853,119	17,461,571	18,064,091	22,382,359
Other	-	-	-	-
Capital grants and contributions:				
General government:				
Legislative and executive	-	792,561	1,209,965	-
Public works	2,927,945	321,427	4,653	1,719,767
Total governmental activities program revenues	<u>\$ 51,191,204</u>	<u>\$ 46,370,243</u>	<u>\$ 50,973,517</u>	<u>\$ 57,824,398</u>

2010	2009	2008	2007	2006	2005
\$ 10,988,073	\$ 9,530,210	\$ 9,713,341	\$ 9,595,422	\$ 8,133,070	\$ 8,535,732
4,605,306	4,483,633	4,697,277	4,491,701	3,648,615	3,242,139
8,040,602	9,366,954	9,998,879	9,522,419	8,697,483	8,790,934
8,355,616	6,581,697	6,937,219	6,813,923	6,497,033	6,526,213
29,031,309	26,981,293	25,237,135	22,829,242	24,531,200	19,102,312
33,562,429	38,648,073	38,058,203	37,427,777	37,332,319	32,932,322
94,589	271,677	333,080	385,792	341,995	363,224
-	-	-	690,965	1,020,788	2,341,114
189,559	215,616	246,647	317,466	323,881	328,751
94,867,483	96,079,153	95,221,781	92,074,707	90,526,384	82,162,741
2,667,108	2,807,235	2,785,843	2,763,091	2,623,230	2,513,685
3,712,901	3,892,813	3,896,909	4,133,727	3,320,373	6,977,395
2,585,356	2,264,367	2,232,794	2,116,971	2,161,396	1,876,862
8,965,365	8,964,415	8,915,546	9,013,789	8,104,999	11,367,942
103,832,848	105,043,568	104,137,327	101,088,496	98,631,383	93,530,683
3,575,906	4,103,331	3,971,931	3,844,133	3,135,477	3,533,386
2,040,017	2,398,814	1,937,930	1,784,535	1,421,535	1,192,785
2,453,188	1,995,612	2,018,124	2,177,904	2,189,601	2,311,262
404,246	371,877	116,642	116,778	104,012	67,499
1,192,401	1,172,227	1,565,717	1,292,244	1,516,031	2,329,798
4,201,928	4,464,645	4,163,880	4,052,792	3,324,362	3,399,452
-	-	-	-	-	-
2,343,966	1,127,003	608,370	35,380	1,017,096	2,713,926
-	-	-	-	-	-
1,337,410	959,159	1,095,234	664,332	1,210,941	1,515,314
-	-	-	-	12,100,179	6,383,432
20,137,300	18,557,596	17,401,147	15,337,832	16,973,796	12,569,132
24,554,773	28,976,956	27,965,243	29,478,134	25,763,459	25,721,258
-	-	-	-	-	-
-	-	-	-	-	-
2,186,974	479,594	488,214	4,418,878	150,358	-
\$ 64,428,109	\$ 64,606,814	\$ 61,332,432	\$ 63,202,942	\$ 68,906,847	\$ 61,737,244

(Continued)

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

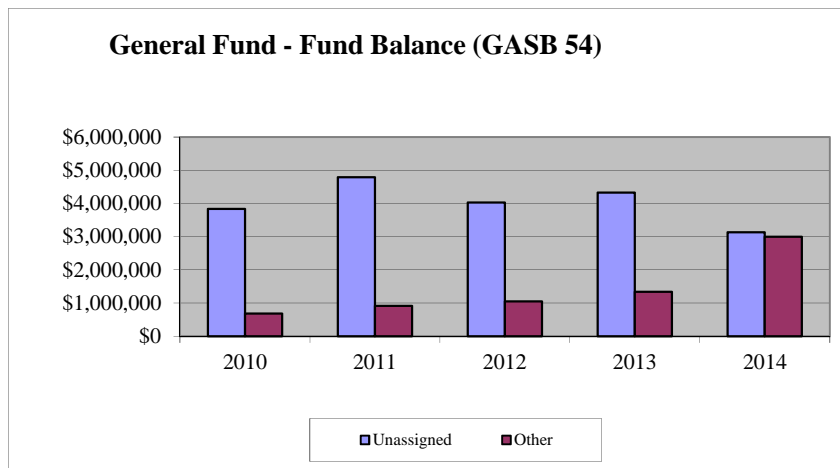
	2014	2013	2012	2011
Business-type activities:				
Charges for services				
Sewer	\$ 3,043,091	\$ 2,582,607	\$ 2,618,203	\$ 1,916,841
Water	4,111,987	4,080,151	3,963,559	3,976,951
Geneva State Park Lodge	-	-	-	-
Operating grants and contributions	380,100	365,710	361,185	489,278
Capital grants and contributions	200,010	506,214	158,624	250,372
Total business-type activities				
program revenues	7,735,188	7,534,682	7,101,571	6,633,442
Total primary government				
program revenues	58,926,392	53,904,925	58,075,088	64,457,840
<b>Net (expense)/revenue:</b>				
Governmental activities	(31,787,548)	(33,895,337)	(33,410,970)	(28,945,391)
Business-type activities	388,296	387,455	(476,541)	(809,377)
Total primary government				
net (expense)/revenue	(31,399,252)	(33,507,882)	(33,887,511)	(29,754,768)
<b>General revenues and other changes in net position:</b>				
Governmental activities:				
Property taxes levied for:				
General purposes	3,173,122	2,996,029	3,488,300	3,518,914
Health	6,917,699	6,594,621	6,962,546	6,424,952
Human services	4,212,299	4,716,936	5,006,578	3,908,280
Capital outlay	-	-	-	150,742
Debt service	875,312	941,982	955,029	888,230
Permissive sales tax imposed for:				
General purposes	11,232,889	9,770,782	9,207,656	8,956,657
Grants and entitlements not				
restricted to specific programs	5,140,961	4,627,373	3,776,224	8,026,979
Investment earnings	469,420	382,261	568,102	516,914
Miscellaneous	4,162,940	3,781,814	2,884,245	1,620,434
Transfers & contributions	(554,800)	28,000	(1,406,617)	(1,250,834)
Extraordinary item	-	2,675,400	-	-
Total governmental activities	35,629,842	36,515,198	31,442,063	32,761,268
Business-type activities:				
Investment earnings	5,623	5,558	2,885	580
Miscellaneous	264,302	139,658	209,864	140,330
Bed tax	50,000	50,000	50,000	350,430
Transfers & contributions	554,800	(28,000)	1,406,617	1,250,834
Total business-type activities	874,725	167,216	1,669,366	1,742,174
Total primary government	36,504,567	36,682,414	33,111,429	34,503,442
<b>Change in net position:</b>				
Governmental activities	3,842,294	2,619,861	(1,968,907)	3,815,877
Business-type activities	1,263,021	554,671	1,192,825	932,797
Total primary government				
change in net position	\$ 5,105,315	\$ 3,174,532	\$ (776,082)	\$ 4,748,674

2010	2009	2008	2007	2006	2005
\$ 2,210,638	\$ 2,259,086	\$ 2,061,366	\$ 2,026,108	\$ 1,951,383	\$ 1,783,692
3,661,813	3,238,236	3,326,833	3,290,011	2,816,422	6,010,760
-	-	-	204,396	-	315,810
304,000	182,709	-	532,923	94,551	-
2,416,303	674,663	484,713	358,239	34,534	985,512
8,592,754	6,354,694	5,872,912	6,411,677	4,896,890	9,095,774
73,020,863	67,687,126	67,205,344	69,614,619	73,803,737	70,833,018
(30,439,374)	(31,472,339)	(33,889,349)	(28,871,765)	(21,619,537)	(20,425,497)
(372,611)	(2,609,721)	(3,042,634)	(2,602,112)	(3,208,109)	(2,272,168)
(30,811,985)	(34,082,060)	(36,931,983)	(31,473,877)	(24,827,646)	(22,697,665)
3,603,209	3,585,648	3,677,121	4,009,794	4,952,450	4,934,183
6,294,301	6,239,428	6,546,025	7,074,091	7,444,463	7,346,932
3,810,344	3,773,521	3,928,144	3,442,667	3,486,309	3,580,283
-	15,773	15,485	17,429	16,467	-
869,730	861,166	840,807	885,612	893,703	849,196
8,570,869	7,938,932	8,486,298	8,722,401	8,649,600	8,777,806
9,155,651	8,749,686	9,157,496	5,309,516	2,627,145	2,625,763
449,604	567,042	1,610,343	3,068,700	2,832,709	1,618,407
609,404	674,110	447,923	264,815	848,078	478,012
(1,026,533)	(1,111,324)	(1,142,936)	(1,715,221)	(2,276,438)	(258,107)
-	-	-	-	-	-
32,336,579	31,293,982	33,566,706	31,079,804	29,474,486	29,952,475
309,472	164,341	200,153	93,394	90,237	36,515
876,444	417	1,069	2,448	262,430	-
288,450	317,754	485,709	322,574	-	-
1,026,533	1,111,324	1,142,936	1,715,221	2,276,438	258,107
2,500,899	1,593,836	1,829,867	2,133,637	2,629,105	294,622
34,837,478	32,887,818	35,396,573	33,213,441	32,103,591	30,247,097
1,897,205	(178,357)	(322,643)	2,208,039	7,854,949	9,526,978
2,128,288	(1,015,885)	(1,212,767)	(468,475)	(579,004)	(1,977,546)
\$ 4,025,493	\$ (1,194,242)	\$ (1,535,410)	\$ 1,739,564	\$ 7,275,945	\$ 7,549,432

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

	2014	2013	2012	2011
<b>General fund:</b>				
Nonspendable	\$ 715,696	\$ 626,692	\$ 608,402	\$ 470,890
Restricted	-	-	-	-
Committed	615,075	401,759	231,348	-
Assigned	1,666,129	313,446	209,288	443,829
Unassigned	3,135,762	4,324,662	4,030,663	4,793,147
Reserved	n/a	n/a	n/a	n/a
Unreserved	n/a	n/a	n/a	n/a
<i>Total general fund</i>	<u>6,132,662</u>	<u>5,666,559</u>	<u>5,079,701</u>	<u>5,707,866</u>
<b>All other governmental funds:</b>				
Nonspendable	\$ 2,617,389	\$ 2,236,994	\$ 2,152,865	\$ 2,473,993
Restricted	30,658,848	33,301,657	30,014,526	31,083,737
Committed	630,272	617,022	596,340	536,999
Assigned	-	-	-	-
Unassigned (deficit)	(29,938)	(46,539)	(32,111)	-
Reserved	n/a	n/a	n/a	n/a
Unreserved, undesignated, Reported in:				
Special revenue funds	n/a	n/a	n/a	n/a
Debt service fund	n/a	n/a	n/a	n/a
Capital projects funds	n/a	n/a	n/a	n/a
<i>Total all other governmental funds</i>	<u>33,876,571</u>	<u>36,109,134</u>	<u>32,731,620</u>	<u>34,094,729</u>
<i>Total governmental funds</i>	<u>\$ 40,009,233</u>	<u>\$ 41,775,693</u>	<u>\$ 37,811,321</u>	<u>\$ 39,802,595</u>

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



	2010	2009	2008	2007	2006	2005
\$	438,440	n/a	n/a	n/a	n/a	n/a
	-	n/a	n/a	n/a	n/a	n/a
	90,000	n/a	n/a	n/a	n/a	n/a
	157,541	n/a	n/a	n/a	n/a	n/a
	3,835,535	n/a	n/a	n/a	n/a	n/a
	n/a	188,320	209,808	430,125	145,790	188,450
	n/a	2,682,652	2,622,582	3,736,869	3,995,764	4,197,519
	4,521,516	2,870,972	2,832,390	4,166,994	4,141,554	4,385,969
\$	2,229,504	n/a	n/a	n/a	n/a	n/a
	30,927,558	n/a	n/a	n/a	n/a	n/a
	536,401	n/a	n/a	n/a	n/a	n/a
	-	n/a	n/a	n/a	n/a	n/a
	-	n/a	n/a	n/a	n/a	n/a
	n/a	4,413,772	2,662,714	3,594,672	5,465,320	6,029,276
	n/a	25,822,021	30,007,554	28,784,004	25,753,204	22,628,082
	n/a	579,287	404,580	400,428	792,242	548,865
	n/a	668,487	777,244	728,817	904,224	578,203
	33,693,463	31,483,567	33,852,092	33,507,921	32,914,990	29,784,426
\$	38,214,979	\$ 34,354,539	\$ 36,684,482	\$ 37,674,915	\$ 37,056,544	\$ 34,170,395

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

	2014	2013	2012	2011
<b>Revenues:</b>				
Property taxes	\$ 15,161,402	\$ 16,195,726	\$ 16,209,020	\$ 14,677,835
Permissive sales taxes	10,252,269	9,702,080	9,222,158	8,928,466
Charges for services	11,452,457	11,341,488	11,246,801	11,785,638
Licenses and permits	118,556	138,472	130,443	20,275
Fines and forfeitures	670,520	804,366	847,474	669,762
Intergovernmental	42,472,247	38,890,155	42,317,643	52,588,554
Special assessments	259,586	271,496	199,759	199,155
Interest	570,931	382,261	568,102	516,914
Contributions and donations	12,964	49,775	54,005	41,420
Other	3,593,207	2,803,646	2,332,527	1,620,434
<i>Total revenues</i>	<u>84,564,139</u>	<u>80,579,465</u>	<u>83,127,932</u>	<u>91,048,453</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive	10,030,820	9,909,141	9,573,289	9,107,102
Judicial	5,575,064	5,360,086	5,167,559	4,648,458
Public safety	10,398,540	9,256,228	8,932,587	8,140,160
Public works	10,133,780	7,315,545	6,592,907	6,978,890
Health	16,657,254	16,445,831	22,265,198	25,186,929
Human services	29,695,371	29,293,524	29,917,322	30,859,303
Conservation and recreation	262,862	289,418	253,148	235,974
Other	-	-	-	-
Capital outlay	1,299,800	920,376	1,436,084	2,338,621
Debt service:				
Principal retirement	953,502	1,543,667	395,317	615,842
Interest and fiscal charges	673,388	1,440,740	241,197	243,669
Payment to refunded bond escrow agent	-	11,701,935	-	-
<i>Total expenditures</i>	<u>85,680,381</u>	<u>93,476,491</u>	<u>84,774,608</u>	<u>88,354,948</u>
Excess of revenues over (under) expenditures	<u>(1,116,242)</u>	<u>(12,897,026)</u>	<u>(1,646,676)</u>	<u>2,693,505</u>
<b>Other financing sources (uses):</b>				
Inception of capital lease	-	243,225	-	135,523
Proceeds of refunding bonds issued	-	18,395,000	-	-
Premium on refunding bonds issued	-	1,001,606	-	-
Payment to refunded bond escrow agent	-	(5,389,333)	-	-
Proceeds of loans	-	-	-	-
Proceeds of notes	-	-	800,000	-
Contributions to lodge	(250,000)	(225,000)	(300,000)	-
Proceeds from sale of capital assets	9,382	-	-	9,422
Transfers in	1,926,864	2,388,688	2,065,949	1,671,477
Transfers out	(2,336,464)	(2,228,188)	(3,216,736)	(2,922,311)
<i>Total other financing sources (uses)</i>	<u>(650,218)</u>	<u>14,185,998</u>	<u>(650,787)</u>	<u>(1,105,889)</u>
Extraordinary item	-	2,675,400	-	-
<i>Net change in fund balances</i>	<u>\$ (1,766,460)</u>	<u>\$ 3,964,372</u>	<u>\$ (2,297,463)</u>	<u>\$ 1,587,616</u>
Debt service as a percentage of noncapital expenditures	1.9%	15.9%	0.8%	1.0%



2010	2009	2008	2007	2006	2005
\$ 14,600,532	\$ 14,758,619	\$ 14,993,453	\$ 15,372,075	\$ 16,802,397	\$ 16,687,808
8,537,786	7,916,309	8,522,192	8,693,576	8,784,820	8,682,584
12,949,077	12,945,580	12,463,916	12,520,194	10,980,493	12,074,831
50,712	44,232	50,164	24,000	32,252	44,195
710,385	1,281,517	1,027,358	968,957	800,583	520,781
58,836,821	58,985,179	57,123,120	58,587,801	57,465,001	49,337,300
197,103	200,719	196,912	196,986	200,785	221,141
449,604	567,041	1,610,343	3,068,700	2,837,365	1,607,240
160,479	168,339	221,343	128,272	150,358	18,697
609,404	674,109	439,463	337,510	848,078	387,237
97,101,903	97,541,644	96,648,264	99,898,071	98,902,132	89,581,814
10,716,405	9,264,265	9,452,363	9,277,916	8,757,210	8,399,711
4,511,706	4,417,533	4,604,046	4,462,606	3,542,534	3,189,437
7,774,830	9,201,078	9,830,284	9,470,131	8,920,538	8,469,894
8,115,295	6,361,558	6,779,874	6,638,719	8,312,576	6,212,491
27,988,775	26,820,928	24,883,395	22,825,820	24,414,677	19,051,529
32,981,732	38,523,929	37,877,520	37,244,132	35,852,000	32,781,834
94,589	271,677	333,080	385,792	341,995	363,224
-	-	-	690,965	1,020,788	2,341,114
2,537,555	2,396,203	1,206,032	5,192,820	261,181	316,311
513,062	1,286,154	1,090,169	1,182,860	1,129,250	1,164,042
193,939	223,511	259,321	312,435	337,653	380,979
-	-	-	-	-	-
95,427,888	98,766,836	96,316,084	97,684,196	92,890,402	82,670,566
1,674,015	(1,225,192)	332,180	2,213,875	6,011,730	6,911,248
531,003	107,000	105,713	322,312	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,000,000	149,714	-	84,250	336,870	426,805
-	-	-	-	-	-
-	-	-	-	-	-
361,161	15,231	32,685	8,626	-	-
3,065,402	4,375,110	5,268,075	4,625,286	4,408,526	1,741,233
(4,771,141)	(5,751,806)	(6,741,543)	(6,635,978)	(8,044,964)	(1,999,340)
2,186,425	(1,104,751)	(1,335,070)	(1,595,504)	(3,299,568)	168,698
-	-	-	-	-	-
\$ 3,860,440	\$ (2,329,943)	\$ (1,002,890)	\$ 618,371	\$ 2,712,162	\$ 7,079,946

0.8%

1.6%

1.4%

1.6%

1.6%

1.9%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
2014	\$ 1,359,475,900	\$ 356,435,870	\$ 4,902,605,057	\$ 98,378,680	\$ 111,793,955
2013	1,354,604,520	343,315,880	4,851,201,143	91,285,630	103,733,670
2012	1,352,676,560	313,264,790	4,759,832,429	88,675,130	100,767,193
2011	1,455,627,750	334,894,990	5,115,779,257	87,490,730	99,421,284
2010	1,454,018,350	338,667,620	5,121,959,914	82,896,240	94,200,273
2009	1,441,613,360	330,250,650	5,062,468,600	84,441,360	95,956,091
2008	1,324,982,790	308,834,290	4,668,048,800	83,439,520	94,817,636
2007	1,301,741,680	298,864,870	4,573,161,571	105,562,920	119,957,864
2006	1,283,948,420	289,425,250	4,495,353,343	105,325,760	119,688,364
2005	1,145,499,810	267,933,050	4,038,379,600	112,489,690	127,829,193

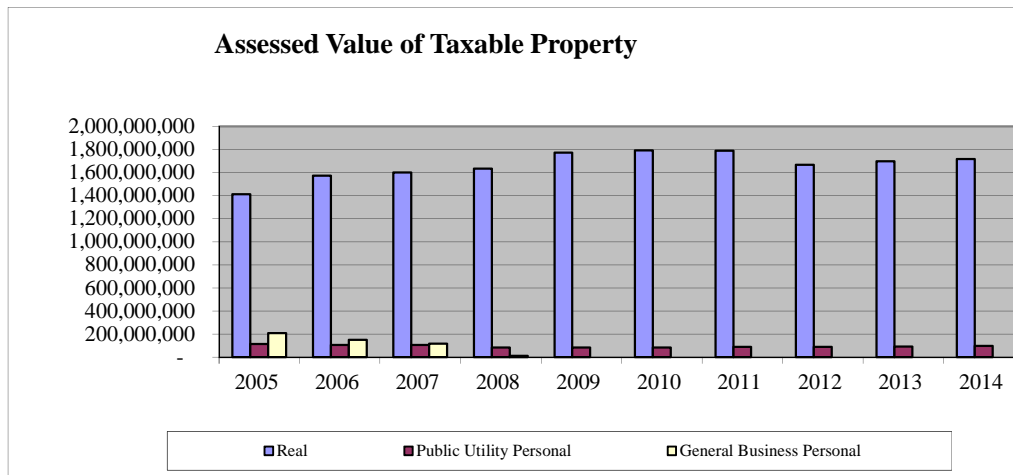
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax was assessed on all tangible personal property used in business in Ohio through 2008. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property tax was phased out during the years 2006-2008. The listing percentage prior to 2006 was 25% for machinery and equipment and 23% for inventories, then 18.75% for 2006, 12.5% for 2007, 6.25% for 2008, and zero for 2009 and after.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

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

Tangible Personal Property						Weighted Average Tax Rate
General Business			Total			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio		
\$ -	\$ -	\$ 1,814,290,450	\$ 5,014,399,012	36.18%	9.825686	
-	-	1,789,206,030	4,954,934,813	36.11%	9.288593	
-	-	1,754,616,480	4,860,599,622	36.10%	9.278699	
-	-	1,878,013,470	5,215,200,541	36.01%	9.260835	
-	-	1,875,582,210	5,216,160,187	35.96%	8.806351	
-	-	1,856,305,370	5,158,424,691	35.99%	8.782952	
11,636,920	93,095,360	1,728,893,520	4,855,961,796	35.60%	8.804623	
116,875,390	935,003,120	1,823,044,860	5,628,122,555	32.39%	8.896911	
150,133,390	800,711,413	1,828,832,820	5,415,753,120	33.77%	8.937169	
207,608,020	830,432,080	1,733,530,570	4,996,640,873	34.69%	9.509913	



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

<b>Collection Year</b>	2014	2013	2012	2011
<b>Unvoted Millage</b>				
Operating	\$1.97	\$1.97	\$1.97	\$1.97
Permanent Improvement	-	-	-	-
Debt	0.54	0.54	0.54	0.54
<b>Voted Millage - by levy</b>				
1985 MHRS (648 Board) Operating - 5 years				
Residential/Agricultural Real	0.273894	0.27360599	0.273381	0.254043
Commercial/Industrial and Public Utility Real	0.407394	0.4051176	0.404546	0.373808
General Business and Public Utility Personal	0.60	0.60	0.60	0.60
1990 MRDD (169 Board) Operating - 5 years				
Residential/Agricultural Real	0.228245	0.228005	0.227818	0.211702
Commercial/Industrial and Public Utility Real	0.342735	0.340820	0.340339	0.314480
General Business and Public Utility Personal	0.50	0.50	0.50	0.50
1997 MRDD (169 Board) Operating - continuing				
Residential/Agricultural Real	0.898000	0.897054	0.896318	0.832915
Commercial/Industrial and Public Utility Real	1.120997	1.114733	1.113162	1.028583
General Business and Public Utility Personal	1.33	1.33	1.33	1.33
1997 Children Services Operating - 5 years				
Residential/Agricultural Real	-	-	-	-
Commercial/Industrial and Public Utility Real	-	-	-	-
General Business and Public Utility Personal	-	-	-	-
1999 MRDD (169 Board) Operating - 10 years				
Residential/Agricultural Real	1.350376	1.348954	1.347848	1.252504
Commercial/Industrial and Public Utility Real	1.685710	1.676290	1.673928	1.546742
General Business and Public Utility Personal	2.00	2.00	2.00	2.00
2000 Senior Services - 5 years				
Residential/Agricultural Real	0.776155	0.775337	0.774701	0.719900
Commercial/Industrial and Public Utility Real	0.842855	0.838145	0.836964	0.773371
General Business and Public Utility Personal	1.00	1.00	1.00	1.00
2003 MRDD (169 Board) Operating - 7 years				
Residential/Agricultural Real	1.214516	1.213237	1.212241	1.126490
Commercial/Industrial and Public Utility Real	0.020646	1.295262	1.293435	1.195159
General Business and Public Utility Personal	1.33	1.33	1.33	1.33
2007 Children Services Operating - 5 years				
Residential/Agricultural Real	1.750000	1.750000	1.750000	1.633378
Commercial/Industrial and Public Utility Real	1.750000	1.750000	1.750000	1.661905
General Business and Public Utility Personal	1.75	1.75	1.75	1.75
<b>Total voted millage by type of property</b>				
Residential/Agricultural Real	6.491186	6.486193	6.482307	6.030932
Commercial/Industrial and Public Utility Real	7.452231	7.420367	7.412374	6.894048
General Business and Public Utility Personal	8.51	8.51	8.51	8.51
<b>Total millage by type of property</b>				
Residential/Agricultural Real	9.001186	8.996193	8.992307	8.540932
Commercial/Industrial and Public Utility Real	9.962231	9.930367	9.922374	9.404048
General Business and Public Utility Personal	11.02	11.02	11.02	11.02

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Real property tax rates for voted levies are reduced so that inflationary increases in value do not generate additional revenue.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

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

2010	2009	2008	2007	2006	2005
\$1.97	\$1.97	\$1.97	\$1.97	\$1.97	\$1.97
-	0.01	0.01	0.01	0.01	0.01
0.54	0.54	0.54	0.54	0.54	0.54
0.253733	0.253477	0.272032	0.272181	0.272208	0.299937
0.368142	0.365758	0.393623	0.393289	0.393076	0.415982
0.60	0.60	0.60	0.60	0.60	0.60
0.211444	0.211231	0.226694	0.226818	0.249948	0.249948
0.309713	0.307708	0.331150	0.330869	0.349960	0.349960
0.50	0.50	0.50	0.50	0.50	0.50
0.831899	0.831058	0.891895	0.892383	0.892471	0.983387
1.012991	1.006433	1.083106	1.082189	1.081603	1.144631
1.33	1.33	1.33	1.33	1.33	1.33
-	-	-	1.174188	1.174304	1.293930
-	-	-	1.423933	1.423163	1.506093
-	-	-	1.75	1.75	1.75
1.250976	1.249712	1.341196	1.341930	1.342062	1.478778
1.523296	1.513434	1.628732	1.627352	1.626472	1.721250
2.00	2.00	2.00	2.00	2.00	2.00
0.719022	0.718296	0.770878	0.771299	0.771375	0.849955
0.761648	0.756717	0.814366	0.813676	0.813236	0.860625
1.00	1.00	1.00	1.00	1.00	1.00
1.125116	1.123980	1.206259	1.206919	1.207037	1.330000
1.177042	1.169421	1.258511	1.257445	1.256764	1.330000
1.33	1.33	1.33	1.33	1.33	1.33
1.631386	1.629740	1.749042	-	-	-
1.636712	1.626115	1.750000	-	-	-
1.75	1.75	1.75	-	-	-
6.023576	6.017494	6.457996	5.885718	5.909405	6.485935
6.789544	6.745586	7.259488	6.928753	6.944274	7.328541
8.51	8.51	8.51	8.51	8.51	8.51
8.533576	8.537494	8.977996	8.405718	8.429405	9.005935
9.299544	9.265586	9.779488	9.448753	9.464274	9.848541
11.02	11.03	11.03	11.03	11.03	11.03

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

Collection Year	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b><i>In County School Districts:</i></b>										
Ashtabula Area City Schools	\$ 50.85	\$ 50.85	\$ 52.00	\$ 52.00	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.50	\$ 52.00	\$ 52.00
Buckeye Local Schools	45.21	45.21	45.31	45.31	45.31	45.31	45.31	45.31	45.31	43.61
Conneaut Area City Schools	36.39	37.63	37.63	37.63	37.63	37.63	37.63	37.63	45.83	45.83
Geneva Area City Schools	50.74	50.74	51.64	51.64	51.64	52.01	52.01	51.88	52.93	52.93
Grand Valley Local Schools	48.01	48.01	48.01	48.01	50.01	50.01	50.01	50.01	50.01	50.06
Jefferson Area Local Schools	52.73	52.73	54.73	54.73	54.73	54.73	54.73	54.73	54.73	47.97
Pymatuning Valley Local Schools	35.03	35.93	35.33	35.33	35.05	37.84	37.84	37.92	38.92	33.23
<b><i>Out of County School Districts:</i></b>										
Ledgemont Local Schools	50.20	50.20	50.20	50.20	50.20	50.20	50.20	50.20	50.20	50.20
<b><i>Joint Vocational School Districts:</i></b>										
Join Vocational School District	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11	4.11
<b><i>Cities:</i></b>										
Ashtabula	9.31	9.31	9.31	9.31	9.31	9.31	9.31	11.11	11.11	11.11
Conneaut	9.91	7.26	7.90	7.90	7.90	8.10	8.10	8.30	8.53	8.67
Geneva	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70	8.70
<b><i>Villages:</i></b>										
Andover	11.35	11.35	11.35	11.35	11.35	11.35	11.35	11.35	11.35	10.81
Geneva-on-the-lake	13.83	13.83	17.13	17.13	17.13	17.35	17.35	17.35	17.35	15.80
Jefferson	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53	8.53	10.28
North Kingsville	6.28	6.28	5.18	5.18	5.18	5.60	5.60	5.60	6.18	6.18
Roaming Shores	7.40	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.75	7.75
Rock Creek	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88	8.88
Orwell	5.06	5.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06	6.06
<b><i>Townships:</i></b>										
Andover	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85
Andover (Excluding Vill)	10.48	10.48	10.48	10.48	10.48	10.48	10.48	8.98	8.98	9.73
Ashtabula	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Ashtabula (Excluding City)	18.01	18.01	17.01	17.01	16.01	15.51	15.51	14.02	15.02	15.26
Austinburg	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98
Cherry Valley	7.08	7.08	6.58	6.58	6.58	6.58	6.58	6.33	6.33	6.33
Colebrook	8.23	8.23	8.23	8.23	8.23	8.23	8.23	8.23	8.23	7.23
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	12.98	12.98	12.98	12.98	12.98	9.98
Geneva	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Geneva (Excluding City & Vill)	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39
Harpersfield	8.18	8.18	7.48	7.48	7.48	7.48	7.48	7.90	7.90	8.10
Hartsgrove	10.38	10.38	10.38	10.38	10.38	10.38	10.38	9.38	9.38	9.38
Jefferson	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Jefferson (Excluding Vill)	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48	6.48
Kingsville	15.18	13.18	13.18	13.18	13.18	13.18	13.18	12.68	12.68	12.68
Lenox	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.98	8.48

(continued)

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

Collection Year	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Monroe	13.68	13.68	13.68	13.68	11.68	14.18	14.18	14.18	14.18	14.18
Morgan	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Morgan (Excluding Villages)	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
New Lyme	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98	9.98
Orwell	1.42	1.42	1.42	1.42	1.42	1.92	1.92	1.92	1.92	2.17
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	10.68
Plymouth	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
Richmond	6.08	6.08	6.08	6.08	6.08	6.08	6.08	4.58	4.58	4.58
Rome	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
Rome (Excluding Vill)	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Saybrook	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Saybrook (Excluding City)	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11
Sheffield	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68	9.68
Trumbull	7.98	7.98	7.98	7.98	7.98	7.98	7.98	11.48	11.48	11.48
Wayne	12.58	12.58	12.58	12.58	12.58	13.58	13.58	13.58	13.58	13.58
Williamsfield	13.44	13.44	13.44	13.44	13.44	13.44	13.44	12.94	12.94	12.94
Windsor	14.98	14.98	14.98	14.98	14.98	14.98	14.98	14.98	15.48	15.48
<b><i>Ambulance Districts</i></b>										
Jefferson Ambulance District	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.80
Northwest Ambulance District	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	4.03	4.03
South Central Ambulance District	2.25	2.25	2.25	2.25	2.25	2.50	2.50	2.50	2.67	2.67
<b><i>Parks</i></b>										
Ashtabula Township	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18	1.18
Conneaut Township	1.14	1.14	1.14	1.14	1.14	1.64	1.64	1.64	1.64	1.64
Geneva Township	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42
Saybrook Township	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62
<b><i>Cemeteries</i></b>										
Geneva Union	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64	0.64
Jefferson Oakdale Union	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	1.00
<b><i>Libraries</i></b>										
Andover Public Library	0.50	-	-	-	-	-	-	-	-	-
Ashtabula Co District Library	1.25	-	-	-	-	-	-	-	-	-
Conneaut Public Library	-	-	-	-	-	-	-	-	-	-
Grand Valley Public Library	2.00	-	-	-	-	-	-	-	-	-
Harbor Topky Library	4.00	4.00	4.00	4.00	4.00	2.00	2.00	2.00	2.00	2.00
Kingsville Public Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Rock Creek Library	-	-	-	-	-	-	-	-	-	-
<b><i>Recreational Districts</i></b>										
Orwell Recreational District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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

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

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

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

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (1)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2014	\$ -	\$ -	n/a	\$ 3,517	\$ 3,517	n/a
2013	-	-	n/a	4,938	4,938	n/a
2012	-	-	n/a	-	-	n/a
2011	-	-	n/a	7,425	7,425	n/a
2010	74,432	73,958	99.36	3,284	77,242	103.78
2009	183,746	181,033	98.52	3,687	184,720	100.53
2008	678,192	674,179	99.41	17,206	691,385	101.95
2007	1,250,353	1,247,380	99.76	104,934	1,352,314	108.15
2006	1,727,521	1,634,707	94.63	136,480	1,771,187	102.53
2005	2,343,991	2,307,766	98.45	20,934	2,328,700	99.35

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

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



**Ashtabula County, Ohio**  
*Property Tax Levies and Collections (1)*  
*Real and Public Utility Taxes*  
*Last Ten Years*

Collection Year	Current Tax Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
2014	\$16,901,274	\$ 15,854,683	93.81%	\$ 766,305	\$16,620,988	98.34%	\$ 1,615,712	9.6%
2013	16,618,492	15,638,057	94.10%	905,470	16,543,527	99.55%	1,376,359	8.3%
2012	16,423,461	15,309,996	93.22%	813,973	16,123,969	98.18%	1,688,888	10.3%
2011	16,503,739	15,548,138	94.21%	913,737	16,461,875	99.75%	1,084,241	6.6%
2010	16,626,777	15,492,475	93.18%	818,657	16,311,132	98.10%	1,071,405	6.4%
2009	16,443,590	15,502,626	94.28%	778,643	16,281,269	99.01%	637,391	3.9%
2008	15,807,171	14,970,843	94.71%	792,241	15,763,084	99.72%	656,280	4.2%
2007	15,094,356	14,230,140	94.27%	765,346	14,995,486	99.34%	534,194	3.5%
2006	14,739,768	14,036,934	95.23%	611,288	14,648,222	99.38%	477,696	3.2%
2005	14,237,550	13,591,491	95.46%	716,123	14,307,614	100.49%	401,761	2.8%

**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**2014 and 2006 (1)*

Name of Taxpayer	2014	
	Assessed Value	Percent of Real Property Assessed Value
CCA Western Properties, Inc.	\$ 25,049,150	1.46%
Millennium Inorganic Chemicals	4,554,010	0.27%
Saybrook Investment Corporation	4,443,150	0.26%
U.S. Bank National Association	3,850,020	0.22%
Pinney Dock	3,845,000	0.22%
First Energy Generation	3,044,270	0.18%
Wal-Mart Real Estate	2,500,610	0.15%
Lowe's Home Centers, Inc.	2,047,500	0.12%
Sanifill of Ohio Inc.	2,004,470	0.12%
E & L Investors	1,781,380	0.10%
Totals	\$ 53,119,560	3.10%
Total Assessed Valuation	\$ 1,715,911,770	

Name of Taxpayer	2006	
	Assessed Value	Percent of Real Property Assessed Value
Ashtabula Mall Co	\$ 12,998,740	0.83%
CEI	7,212,160	0.46%
ABC Chemicals	4,081,830	0.26%
E&L Investors	2,138,430	0.14%
Premix Inc.	1,691,350	0.11%
Wal-Mart Stores Inc.	1,595,560	0.10%
Molded Fiber Glass	1,469,110	0.09%
Pinney Dock	1,437,230	0.09%
Cascade Ohio, Inc.	1,381,540	0.09%
Elkem Metals Company LP	1,325,440	0.08%
Totals	\$ 35,331,390	2.25%
Total Assessed Valuation	\$ 1,573,373,670	

(1) The amounts presented represent the assessed values upon which 2014 and 2006 collections were based.

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

**Ashtabula County, Ohio**  
*Principal Taxpayers*  
*Public Utilities Tangible Personal Property Tax*  
*2014 and 2006*

Name of Taxpayer	2014	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric Illuminating Company	\$ 52,514,500	53.38%
The Aqua Ohio Water Company	20,312,090	20.65%
Ohio Edison	7,567,840	7.69%
East Ohio Gas/Dominion East Ohio	7,451,000	7.57%
American Transmission System	6,182,410	6.28%
First Energy Generation	3,376,220	3.43%
Orwell Natural Gas Co Inc	683,310	0.69%
Eastern Natural Gas Co	69,990	0.07%
Camplands Water LLC	54,710	0.06%
Columbia Gas Trans Corp.	18,430	0.02%
Total	<u>\$ 98,230,500</u>	<u>99.84%</u>
Total Assessed Valuation	<u>\$ 98,378,680</u>	
Name of Taxpayer	2006	
	Assessed Value	Percent of Public Utility Assessed Value
Cleveland Electric	\$ 27,080,040	25.71%
Western Reserve Tele Co	6,737,520	6.40%
East Ohio Gas Co/Dominion	3,998,800	3.80%
Consolidated Rail Corp.	2,942,000	2.79%
Consumers Ohio Water	2,417,620	2.30%
Ohio American Water	2,324,970	2.21%
Ohio Edison Co.	1,828,940	1.74%
United Telephone Co	1,573,950	1.49%
Conneaut Telephone Co	1,260,430	1.20%
Norfolk Southern Combined	728,480	0.69%
Total	<u>\$ 50,892,750</u>	<u>48.33%</u>
Total Assessed Valuation	<u>\$ 105,325,760</u>	

(1) The amounts presented represent the assessed values upon which 2014 and 2006 collections were based.

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

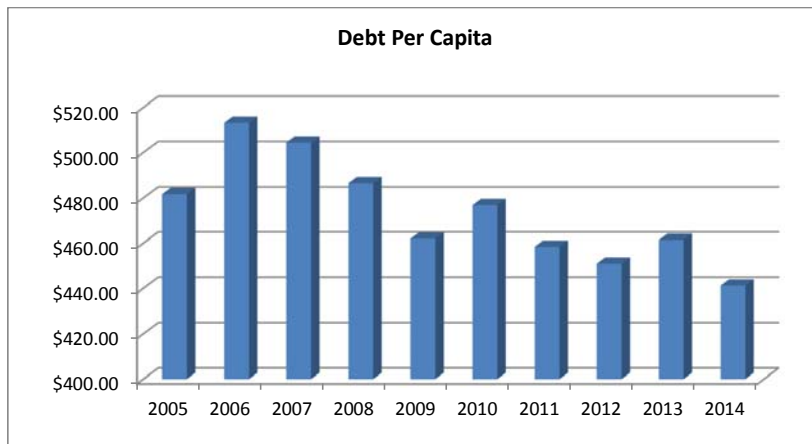
**Ashtabula County, Ohio**  
*Ratios of Outstanding Debt to*  
*Total Personal Income and Debt per Capita*  
*Last Ten Years*

Year	Governmental Activities			Business-Type Activities		
	General Obligation Bonds	General Obligation Notes	Other	General Obligation Notes	Revenue Bonds	OWDA Loans
2014	\$ 19,027,702	\$ -	\$ 895,630	\$ -	\$ 10,355,675	\$ 12,529,737
2013	19,893,832	-	930,668	-	11,044,556	13,196,372
2012	12,221,192	6,425,408	601,570	-	10,955,739	13,871,345
2011	6,059,400	-	909,467	6,709,659	17,007,269	14,585,046
2010	6,296,345	-	1,093,522	7,000,000	17,517,099	15,267,261
2009	3,524,357	-	513,505	7,330,000	18,002,429	15,907,119
2008	4,470,771	-	871,090	7,324,502	18,467,160	16,457,888
2007	5,442,766	-	1,323,590	-	25,993,899	17,006,081
2006	6,372,232	-	516,023	-	26,787,249	17,451,605
2005	7,265,603	-	506,873	-	19,759,352	17,627,069

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

(1) Personal Income and Population are located on S30.

OPWC Loans	Notes	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
\$ 950,545	\$ -	\$ 43,759,289	1.29%	\$ 441.23
989,641	-	46,055,069	1.41%	461.42
1,181,031	-	45,256,285	1.42%	450.81
1,269,165	-	46,540,006	1.56%	458.36
1,216,704	-	48,390,931	1.67%	476.77
1,274,956	-	46,552,366	1.60%	461.98
1,361,633	-	48,953,044	1.71%	486.38
1,256,883	-	51,023,219	1.84%	504.43
940,399	-	52,067,508	1.93%	513.13
976,007	3,000,000	49,134,904	1.88%	481.69



**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
2014	99,175	\$ 5,014,399,012	\$ 19,027,702	0.379%	\$ 191.86
2013	99,811	4,954,934,813	19,893,832	0.401%	199.32
2012	100,389	4,860,599,622	18,646,600	0.384%	185.74
2011	101,536	5,215,200,541	12,769,059	0.245%	125.76
2010	101,497	5,216,160,187	13,296,345	0.255%	131.00
2009	100,648	5,158,424,691	10,854,357	0.210%	107.84
2008	100,648	4,855,961,796	11,795,273	0.243%	117.19
2007	101,151	5,628,122,555	5,442,766	0.097%	53.81
2006	101,471	5,415,753,120	6,372,232	0.118%	62.80
2005	102,005	4,996,640,873	7,265,603	0.145%	71.23

**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, 2014*

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County	Amount Applicable To County
<b>Direct - Ashtabula County</b>			
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	19,328,597		19,328,597
<b>Overlapping</b>			
Cities Wholly Within the County	4,324,547	100.00%	4,324,547
Villages Wholly Within the County	5,175,415	100.00%	5,175,415
Townships Wholly Within the County	2,750,379	100.00%	2,750,379
School Districts Wholly Within the County	76,674,111	100.00%	76,674,111
Park Districts Wholly Within the County	75,000	100.00%	75,000
Library Districts Wholly Within the County	4,628,115	100.00%	4,628,115
Total Overlapping	93,627,567		93,627,567
Totals	\$ 112,956,164		\$ 112,956,164

Source: Ashtabula County Auditor

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

	2014	2013	2012	2011
Tax Valuation	<u>\$ 1,814,290,450</u>	<u>\$ 1,789,206,030</u>	<u>\$ 1,754,616,480</u>	<u>\$ 1,878,013,470</u>
Debt Limit (1)	<u>43,857,261</u>	<u>43,230,151</u>	<u>42,365,412</u>	<u>45,450,337</u>
General Bonded Outstanding				
General Obligation Bonds	14,637,702	15,358,832	6,706,192	6,059,400
Exempt General Obligation Bonds	4,390,000	4,535,000	-	-
Revenue Bonds	10,355,675	11,044,556	16,470,739	17,007,269
General Obligation Notes	-	-	6,425,408	6,700,000
OWDA Loans	12,529,737	13,196,372	13,871,345	14,585,046
OPWC Loans	1,057,295	1,123,784	1,342,567	1,458,094
503 Corporation Loan	318,152	345,545	372,666	399,519
Notes	68,810	72,428	75,802	78,679
Total	<u>43,357,371</u>	<u>45,676,517</u>	<u>45,264,719</u>	<u>46,288,007</u>
Less:				
Exempt General Obligation Bonds	4,390,000	4,535,000	-	-
Revenue Bonds	10,355,675	11,044,556	16,470,739	17,007,269
OWDA Loans	12,529,737	13,196,372	13,871,345	14,585,046
OPWC Loans	1,057,295	1,123,784	1,342,567	1,458,094
Notes	68,810	72,428	75,802	78,679
Amount Available in Debt Service	<u>166,249</u>	<u>178,243</u>	<u>438,563</u>	<u>312,077</u>
Amount of Debt Subject to Limit	<u>14,789,605</u>	<u>15,526,134</u>	<u>13,065,703</u>	<u>12,846,842</u>
Legal Debt Margin	<u>\$ 29,067,656</u>	<u>\$ 27,704,017</u>	<u>\$ 29,299,709</u>	<u>\$ 32,603,495</u>
Legal Debt Margin as a Percentage of the Debt Limit	66.28%	64.08%	69.16%	71.73%
Unvoted Debt Limit (2)	\$ 18,142,905	\$ 17,892,060	\$ 17,546,165	\$ 18,780,135
Amount of Debt Subject to Limit	<u>14,789,605</u>	<u>15,526,134</u>	<u>13,065,703</u>	<u>12,846,842</u>
Unvoted Legal Debt Margin	<u>\$ 3,353,300</u>	<u>\$ 2,365,926</u>	<u>\$ 4,480,462</u>	<u>\$ 5,933,293</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	18.48%	13.22%	25.54%	31.59%

- (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.



2010	2009	2008	2007	2006	2005
<u>\$ 1,875,582,210</u>	<u>\$ 1,856,305,370</u>	<u>\$ 1,728,893,520</u>	<u>\$ 1,823,044,860</u>	<u>\$ 1,828,832,820</u>	<u>\$ 1,733,530,570</u>
<u>45,389,555</u>	<u>44,907,634</u>	<u>41,722,338</u>	<u>44,076,122</u>	<u>44,220,821</u>	<u>41,838,264</u>
6,296,345	3,524,357	4,470,771	5,442,766	6,533,083	7,265,603
-	-	-	-	-	-
17,517,099	18,089,000	18,558,200	26,137,900	26,787,249	19,759,352
7,000,000	7,330,000	7,330,000	-	-	-
15,267,261	15,907,120	16,457,888	17,006,081	17,451,605	17,627,069
1,433,025	1,527,170	1,471,633	1,381,882	1,080,399	976,007
426,106	452,235	452,341	478,404	504,301	529,851
81,878	114,075	195,117	272,229	236,711	3,000,000
<u>48,021,714</u>	<u>46,943,957</u>	<u>48,935,950</u>	<u>50,719,262</u>	<u>52,593,348</u>	<u>49,157,882</u>
-	-	-	-	-	-
17,517,099	18,089,000	18,558,200	26,137,900	26,787,249	19,759,352
15,267,261	15,907,120	16,457,888	17,006,081	17,451,605	17,627,069
1,433,025	1,527,170	1,471,633	1,381,882	940,399	976,007
81,878	114,075	195,117	272,229	-	3,000,000
403,550	579,287	404,580	400,428	748,999	548,865
<u>13,318,901</u>	<u>10,727,305</u>	<u>11,848,532</u>	<u>5,520,742</u>	<u>6,665,096</u>	<u>7,246,589</u>
<u>\$ 32,070,654</u>	<u>\$ 34,180,329</u>	<u>\$ 29,873,806</u>	<u>\$ 38,555,380</u>	<u>\$ 37,555,725</u>	<u>\$ 34,591,675</u>
70.66%	76.11%	71.60%	87.47%	84.93%	82.68%
\$ 18,755,822	\$ 18,563,054	\$ 17,288,935	\$ 18,230,449	\$ 18,288,328	\$ 17,335,306
<u>13,318,901</u>	<u>10,727,305</u>	<u>11,848,532</u>	<u>5,520,742</u>	<u>6,665,096</u>	<u>7,246,589</u>
<u>\$ 5,436,921</u>	<u>\$ 7,835,749</u>	<u>\$ 5,440,403</u>	<u>\$ 12,709,707</u>	<u>\$ 11,623,232</u>	<u>\$ 10,088,717</u>
28.99%	42.21%	31.47%	69.72%	63.56%	58.20%

**Ashtabula County, Ohio**

*Pledged Revenue Coverage*

*Enterprise Funds*

*Last Ten Years*

Year	(1) Gross Revenues	Operating Expenses Net of Depreciation	Net Available Revenue	Bond Debt Service Principal and Interest
<b><u>Sewer District Fund Debt Coverage</u></b>				
2014	\$ 3,211,536	\$ 1,812,913	\$ 1,398,623	\$ 29,715
2013	2,730,550	1,882,451	848,099	29,695
2012	2,654,209	1,614,905	1,039,304	29,745
2011	2,231,447	1,188,826	1,042,621	29,660
2010	4,036,819	2,017,114	2,019,705	29,750
2009	2,260,550	1,736,490	524,060	29,710
2008	2,124,304	1,722,643	401,661	29,745
2007	2,420,098	1,720,260	699,838	29,755
2006	2,006,043	1,429,632	576,411	29,740
2005	1,820,120	1,448,147	371,973	29,700
<b><u>Water District Fund Debt Coverage</u></b>				
2014	4,155,572	2,355,491	1,800,081	304,437
2013	4,458,435	2,137,222	2,321,213	312,441
2012	4,097,744	2,196,067	1,901,677	314,514
2011	4,010,160	2,178,849	1,831,311	308,033
2010	4,252,087	2,052,189	2,199,898	304,632
2009	3,238,236	2,217,653	1,020,583	303,979
2008	3,326,833	2,221,686	1,105,147	304,148
2007	3,996,568	2,467,910	1,528,658	304,157
2006	2,850,956	1,703,371	1,147,585	304,008
2005	6,610,272	5,496,867	1,113,405	149,310
<b><u>Geneva State Park Lodge Fund Debt Coverage</u></b>				
2014	992,805	420,843	571,962	701,000
2013	540,913	320,820	220,093	1,038,269
2012	612,367	367,736	244,631	1,103,906
2011	883,175	712,434	170,741	1,104,413
2010	1,778,214	1,048,669	729,545	1,021,431
2009	663,757	544,424	119,333	1,105,903
2008	1,012,308	166,594	845,714	1,105,923
2007	575,541	94,035	481,506	1,871,358
2006	392,558	133,447	259,111	1,107,692
2005	315,810	3,448	312,362	797,357

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

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

OWDA Loan Principal and Interest	OPWC Loan Principal and Interest	Note Principal and Interest	Total	Coverage
\$ 289,576	\$ 17,294	-	\$ 336,585	4.16
315,006	17,292	-	361,993	2.34
373,126	17,292	-	420,163	2.47
365,793	17,293	-	412,746	2.53
358,461	16,565	-	404,776	4.99
378,982	15,835	-	424,527	1.23
371,433	15,835	-	417,013	0.96
362,436	15,835	-	408,026	1.72
356,095	15,836	-	401,671	1.44
319,835	15,835	-	365,370	1.02
925,333	72,756	-	1,302,526	1.38
943,107	70,840	-	1,326,388	1.75
942,194	70,842	-	1,327,550	1.43
942,077	70,843	-	1,320,953	1.39
939,968	70,840	-	1,315,440	1.67
934,905	70,842	-	1,309,726	0.78
946,879	42,997	-	1,294,024	0.85
931,917	23,371	-	1,259,445	1.21
923,856	19,772	-	1,247,636	0.92
6,842,037	19,770	-	7,011,117	0.16
-	-	-	701,000	0.82
-	-	-	1,038,269	0.21
-	-	-	1,103,906	0.22
-	-	-	1,104,413	0.15
-	-	-	1,021,431	0.71
-	-	-	1,105,903	0.11
-	-	-	1,105,923	0.76
-	-	-	1,871,358	0.26
-	-	3,147,007	4,254,699	0.06
-	-	193,580	990,937	0.32

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

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Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
2014	99,175	\$ 3,390,663	\$ 34,189	7.0
2013	99,811	3,267,393	32,736	9.3
2012	100,389	3,176,046	31,637	9.3
2011	101,536	2,987,875	29,427	10.5
2010	101,497	2,897,584	28,548	12.6
2009	100,767	2,916,210	28,940	13.2
2008	100,648	2,856,031	28,376	8.0
2007	101,151	2,773,000	27,414	6.9
2006	101,471	2,696,707	26,576	6.6
2005	102,005	2,606,939	25,557	7.1

**Sources:** (1) U.S. Census Bureau  
(2) U.S. Bureau of Economic Analysis  
(3) U.S. Ohio Department of Job & Family Services

**Ashtabula County, Ohio**

*Principal Employers*

*Current Year*

Employer (1)	Nature of Business (1)	2014		
		Number of Employees (1)	Rank	Percentage of Total Employment
Ashtabula County Medical Center	Hospital	1,300	1	3.1%
Ashtabula County Government	Government	860	2	2.0
Cristal Global	Chemical Manufacturer	550	3	1.3
Molded Fiber Glass	Manufacturing of Composites	460	4	1.1
Ashtabula Area City Schools	Education	450	5	1.1
Kennametal, Inc.	Manufacturing of Metal Cutting Tools	377	6	0.9
General Aluminum	Manufacturing of Aluminum Castings	375	7	0.9
University Hospitals Geneva	Hospital	300	8	0.7
Premix, Inc.	Manufacturing of Reinforced Plastics	300	8	0.7
Lake Erie Correctional Institute	Prison	270	10	0.6
Total		5,242		12.5
Total Employment within the County (2)		42,000		

**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*

	2014	2013	2012	2011
General Government				
Legislative and Executive				
Commissioners	10.00	8.00	10.00	10.00
Auditor	20.00	20.50	18.50	18.50
Treasurer	5.50	5.50	5.50	5.50
Prosecuting Attorney	24.00	24.00	22.00	22.00
Board of Elections	6.00	6.00	6.00	6.00
Recorder	5.00	5.00	5.00	5.00
Buildings and Grounds	4.00	4.00	4.50	4.50
Data Processing	3.00	2.00	2.00	2.00
Risk Management	1.00	1.00	2.00	2.00
Planning Commission	1.00	1.00	3.00	3.00
Judicial				
Common Pleas	32.00	36.00	37.00	37.00
Eastern County Court	5.00	5.00	4.00	4.00
Western County Court	7.00	7.00	7.00	7.00
Probate Court	6.00	6.00	5.50	5.50
Juvenile Court	11.50	11.50	15.50	15.50
Clerk of Courts	16.00	16.00	12.00	14.00
Youth Detention Center	23.00	25.00	22.00	21.00
Law Library	1.00	1.00	1.00	1.00
Public Safety				
Sheriff	72.50	72.00	70.00	70.00
Probation	7.00	3.00	3.00	3.00
Emergency Management Agency	4.00	3.00	3.00	3.00
Coroner	4.50	3.50	3.50	3.50
Public Works				
Engineer	52.25	52.25	50.00	50.00
Building Department	5.00	4.00	5.00	5.00
Environmental Services	19.50	20.00	21.00	21.00
Recycling	2.00	3.00	n/a	n/a
Health				
MRDD	139.50	140.00	166.00	166.00
Alcohol, Drug Abuse and Mental Health	6.00	5.50	7.00	7.00
Human Services				
Nursing Home	137.00	136.00	137.00	137.00
Jobs and Family Services	96.50	94.00	105.00	105.00
Children's Services	52.50	59.00	70.00	70.00
Child Support Enforcement Agency	23.00	23.00	24.00	24.00
Veteran Services	6.00	6.00	6.00	6.00
Total	808.25	808.75	853.00	854.00

**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

2010	2009	2008	2007	2006	2005
10.00	10.00	12.00	13.00	8.00	7.50
17.00	20.00	18.50	15.50	16.00	16.00
4.00	5.50	7.50	7.50	7.50	7.00
22.00	23.50	23.50	22.25	20.25	13.00
4.00	10.00	8.50	8.50	10.50	11.00
4.00	5.00	5.00	5.00	5.00	5.00
4.00	4.00	6.00	6.00	6.00	7.00
4.00	4.00	4.00	5.00	4.50	4.50
2.00	2.00	2.00	2.00	2.00	2.00
2.00	2.00	3.00	3.00	3.00	3.00
32.00	34.00	0.00	0.00	0.00	0.00
4.00	6.00	0.00	0.00	0.00	0.00
5.00	7.00	0.00	0.00	0.00	0.00
5.00	6.00	8.00	8.00	6.00	6.00
14.00	14.00	22.00	21.00	20.00	20.00
14.00	15.00	17.00	17.00	14.00	14.00
21.87	21.00	17.00	16.00	16.00	16.00
1.00	1.00	1.00	1.00	1.00	1.00
58.00	81.50	88.00	87.00	88.50	85.50
3.00	4.00	4.00	4.00	3.00	2.00
3.00	3.00	3.00	4.00	4.00	4.00
2.00	4.00	4.50	4.50	4.00	3.50
46.00	55.00	63.50	64.50	60.75	60.50
4.00	4.00	6.00	6.00	6.00	6.00
20.00	18.00	13.00	13.00	13.50	12.00
3.00	3.00	3.00	3.00	3.50	4.00
143.00	165.00	168.00	166.00	150.00	166.00
7.00	7.00	7.50	7.00	4.00	4.00
176.00	181.00	205.00	193.00	179.50	171.50
113.00	122.00	135.00	137.50	139.00	140.00
64.00	72.00	79.50	79.00	78.00	71.50
26.00	27.00	29.00	29.00	30.00	29.00
4.00	6.00	7.50	7.50	7.50	6.50
841.87	942.50	971.50	955.75	911.00	899.00

**Ashtabula County, Ohio**  
*Operating Indicators by Function/Activity*  
*Last Nine Years (1)*

	2014	2013	2012	2011
<b>General Government</b>				
<b>Legislative and Executive</b>				
Commissioners				
Number of resolutions	432	502	515	508
Auditor				
Number of real estate transfers	4,305	4,560	4,679	4,369
Number of parcels	80,072	80,222	80,382	80,670
Number of checks issued	25,327	21,114	25,684	32,517
Number of direct deposits / EFTs	28,494	28,697	26,538	23,690
Treasurer				
Number of parcels collected	70,275	69,726	69,742	68,446
Return on portfolio	\$ 358,422	\$ 391,140	\$ 365,682	\$ 430,935
Average Interest Rate	0.60%	0.67%	0.63%	0.74%
Board of Elections				
Number of registered voters	61,332	60,715	64,651	62,534
Number of voters last general election	27,303	20,985	43,745	30,931
Percentage of register voters that voted	45%	35%	68%	49%
Recorder				
Number of deeds recorded	4,530	4,674	4,760	4,487
Number of mortgages recorded	7,412	8,984	7,505	6,796
Number of leases recorded	496	1,274	1,646	607
Number of liens recorded	468	491	769	638
Miscellaneous documents recorded	279	277	230	215
UCC Financing Statements	85	93	n/a	n/a
Soldiers' Discharges	5	10	n/a	n/a
<b>Judicial</b>				
Common Pleas Courts				
Number of civil cases filed	842	932	1,082	1,179
Number of criminal cases filed	775	674	802	506
Number of domestic cases filed	457	431	486	486
Eastern County Court				
Number of civil cases filed	444	407	573	702
Number of criminal cases filed	728	623	663	592
Number of traffic cases	1,710	2,358	3,154	2,238
Western County Court				
Number of civil cases filed	507	639	688	803
Number of criminal cases filed	1,026	1,098	1,108	1,120
Number of traffic cases	2,400	2,011	2,454	2,071



2010	2009	2008	2007	2006
526	644	629	662	746
4,528	3,627	4,064	4,571	5,168
81,792	81,751	81,737	81,634	81,270
32,144	37,694	37,856	52,463	56,602
24,172	21,944	16,661	4,589	n/a
66,097	68,600	65,298	66,131	65,821
\$ 182,853	\$ 340,793	\$ 1,399,780	\$ 2,842,752	\$ 2,636,023
0.40%	0.73%	2.05%	4.75%	4.74%
65,801	64,674	64,209	60,432	62,265
30,902	28,153	45,817	19,416	35,197
47%	44%	71%	32%	57%
5,214	4,146	4,602	5,254	6,008
9,354	7,377	8,747	11,079	13,828
589	345	2,447	723	1,570
681	525	653	728	667
317	272	305	320	309
n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a
1,352	1,386	1,633	1,554	n/a
461	458	511	470	n/a
533	517	489	521	n/a
684	709	755	734	n/a
555	693	766	715	n/a
2,274	2,602	3,497	3,429	n/a
840	840	1,012	888	n/a
1,105	1,105	1,217	1,358	n/a
2,906	2,906	3,370	3,672	n/a

(Continued)

**Ashtabula County, Ohio**  
*Operating Indicators by Function/Activity(Continued)*  
*Last Nine Years (1)*

	2014	2013	2012	2011
<b>Public Works</b>				
Engineer				
Miles of roads resurfaced				
Hot Mix	6.49	7.99	6.38	14.19
Cold Mix	13.08	14.89	14.35	13.61
Chip and Seal	19.14	18.85	22.46	23.55
Number of bridges and culverts replaced/improved	16	17	27	27
Number of signs and markers erected	1,041	1,001	1,040	967
<b>Health</b>				
MRDD				
Number of students enrolled				
Early intervention program	54	103	96	103
Preschool	22	23	16	15
School age	86	85	78	71
Dog and Kennel				
Regular Tags Issued	9,722	10,294	10,520	10,542
Permanent Tags Issued	33	n/a	n/a	n/a
Dangerous Dog Tags Issued	1	n/a	n/a	n/a
Service Dog Tags Issued	12	n/a	n/a	n/a
Kennel Tags Issued	264	n/a	n/a	n/a
Number of Kennels	22	19	20	83
<b>Public Safety</b>				
Sheriff				
Jail Operation				
Average daily jail census	141	141	113	97
Prisoners booked	1,691	3,562	1,678	1,591
Prisoners released	1,689	1,768	1,668	1,556
Enforcement				
Number of incidents reported	9,608	14,621	9,599	7,335
Number of citations issued	384	495	1,953	351
Number of papers served	4,504	4,937	440	556
Coroner				
Number of deaths reported	580	688	661	764
Number of deaths investigated	276	297	291	310
Number of autopsies performed	27	37	39	39
Building Department				
Number of residential permits issued	1,235	1,350	1,386	1,474
Number of commercial permits issued	667	695	631	640
Number of manufactured home permits issued	13	15	27	18
Number of inspections performed	2,657	3,010	3,937	4,448

(1) Information prior to 2006 is not available.

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

2010	2009	2008	2007	2006
9.71	3.42	1.65	5.35	6.40
13.40	12.60	11.80	14.25	14.89
25.55	28.18	31.08	35.84	41.97
26	20	21	17	9
959	1,097	788	1,453	1,338
90	89	64	66	55
16	18	12	16	16
73	69	72	73	74
10,859	11,293	11,392	11,336	11,426
n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a
87	63	63	68	71
85	81	95	108	n/a
1,873	1,792	2,107	2,207	n/a
1,891	198	2,142	2,218	n/a
19,345	18,865	23,347	20,227	n/a
2,063	1,862	3,669	2,212	n/a
4,532	4,702	2,245	6,110	n/a
677	704	703	n/a	n/a
303	268	n/a	n/a	n/a
54	57	57	n/a	n/a
1,406	1,247	1,655	1,863	2,301
663	651	596	660	606
n/a	n/a	n/a	n/a	n/a
4,782	4,463	5,004	5,701	6,476

**Ashtabula County, Ohio**  
*Capital Asset Statistics by Function/Activity*  
*Last Eight Years (1)*

	2014	2013	2012	2011
<b>General Government</b>				
<b>Legislative and Executive</b>				
Commissioners				
Administrative office space (sq. ft.)	14,074	14,074	14,074	14,074
Auditor				
Administrative office space	2,645	2,645	2,645	2,645
Treasurer				
Administrative office space	1,258	1,258	1,258	1,258
Prosecuting Attorney				
Administrative office space	4,639	4,639	4,639	4,639
Board of Elections				
Administrative office space	1,645	1,645	1,645	1,645
Voting Machines	140	140	140	140
Recorder				
Administrative office space	1,818	1,818	1,818	1,818
Buildings and Grounds				
Administrative office space	1,397	1,397	1,397	1,397
Data Processing				
Administrative office space	1,801	1,801	1,801	1,801
Office Services				
Administrative office space	n/a	n/a	n/a	n/a
<b>Judicial</b>				
Common Pleas Court				
Number of court rooms	3	3	3	3
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	1	1	1	1
Clerk of Courts				
Administrative office space	3,042	3,042	3,042	3,042
Law Library				
Administrative office space	1,294	1,294	1,294	1,294
<b>Public Safety</b>				
Sheriff				
Jail capacity	145	145	112	112
Number of patrol vehicles	50	48	48	44
Probation				
Number of vehicles	1	1	1	1

2010	2009	2008	2007
14,074	14,074	14,074	14,074
2,645	2,645	2,645	2,645
1,258	1,258	1,258	1,258
4,639	4,639	4,639	4,639
1,645	1,645	1,645	1,645
140	140	140	140
1,818	1,818	1,818	1,818
1,397	1,397	1,397	1,397
1,801	1,801	1,801	1,801
n/a	n/a	1,973	1,973
3	3	3	3
1	1	1	1
1	1	1	1
3,042	3,042	3,042	3,042
1,294	1,294	1,294	1,294
112	112	112	112
44	56	56	51
1	1	1	1

(Continued)

**Ashtabula County, Ohio**  
*Capital Asset Statistics by Function/Activity*  
*Last Eight Years (1)*

	2014	2013	2012	2011
Emergency Management Agency				
Number of emergency response vehicles	4	4	4	3
Coroner				
Number of emergency response vehicles	3	3	3	2
<b>Public Works</b>				
Engineer				
Centerline miles of roads	346.70	347.40	347.40	347.40
Number of bridges	387	414	414	414
Number of culverts	518	493	493	493
Number of vehicles	65	59	59	51
<b>Health</b>				
MRDD				
Number of facilities	1	1	1	1
Number of buses	27	26	26	23
Mental Health				
Number of facilities	0	0	0	0
<b>Human Services</b>				
Jobs and Family Services				
Administrative office space	37,336	25,870	25,870	25,870
Number of vehicles	13	12	12	14
Children's Services				
Administrative office space	23,814	23,814	23,814	23,814
Number of vehicles	6	12	12	9
Veteran Services				
Number of vehicles	1	1	1	1
Community and Economic Development				
Number of related infrastructure projects	6	6	6	7

(1) Information prior to 2007 is not available.

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

2010	2009	2008	2007
3	3	3	4
2	2	2	2
347.40	345.97	347.01	347.76
415	415	415	415
493	493	488	491
51	29	29	26
1	1	1	1
23	22	22	21
0	0	0	0
25,870	25,870	25,870	25,870
14	14	14	13
23,814	23,814	23,814	23,814
9	10	10	10
1	3	3	3
7	11	7	5

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# Dave Yost • Auditor of State

## ASHTABULA COUNTY FINANCIAL CONDITION

### ASHTABULA COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
SEPTEMBER 10, 2015